

Addendum to Staff Handbook Concerning Pandemic Workplace Protocols

The following workplace protocols will be in effect during the COVID-19 Pandemic. These mandatory protocols are designed to mitigate your exposure to COVID-19 in the workplace, but will not necessarily prevent you from nevertheless contracting the disease. The following protocols may be amended from time to time in the discretion of the District Administrator as COVID-19 guidance and recommendations continue to evolve and/or circumstances dictate.

1. BEFORE ARRIVING AT WORK SITE (SCHOOL DISTRICT FACILITY, MEETING LOCATION, OFF-SITE LOCATION, ETC.)

- a. You are required to do all the following before arriving at the worksite, office, meeting location, school district, etc.
 - i. **Monitor your health:** Employees must take their temperature and monitor their personal health prior to coming to the work site (office, meeting location, school building, etc.).
 - 1) **Employees must stay home if they exhibit any of the following symptoms in isolation or combination:** Fever of 100.4° F or more, chills, cough, shortness of breath or sore throat, loss of sense of smell/taste; muscle fatigue/body aches, nausea, vomiting, or diarrhea.
 - 2) **Employees must stay home if they are diagnosed with COVID-19.**
 - ii. **Stay home if an individual you reside with has COVID-19:** Employees who are well, but have a family member or individual they reside with at home who is sick with COVID-19, must immediately notify their supervisor and stay home. Families First Coronavirus Response Emergency Leave or other staff handbook leave provisions (sick leave for example) may apply and be available upon request. If you do not wish to take leave and believe that you are able to continue to work from home, the District may grant such a request after taking all considerations into account on a case-by-case basis.
 - iii. **Notify your supervisor if you are home sick:** Employees should notify their supervisor and stay home if they are sick. Families First Coronavirus Response Emergency Leave or other staff handbook leave provisions (sick leave for example) may apply and be available upon request. Additional information on how to access leave for your illness is contained in the Employee Handbook 11.06 Sick Leave.
 - iv. **Specific period of leave depending upon symptoms:**
 - 1) Employees with COVID-19 who have symptoms and were directed to care for themselves at home must stay home and may not return to work until at least 10 days have passed since symptoms first appeared and at least 24 hours have passed since last fever without the use of fever-reducing medications and symptoms (e.g., cough, shortness of breath) have improved.
 - 2) Employees with laboratory-confirmed COVID-19 who have not had any symptoms and were directed to care for themselves at home must stay home and may not return to work until at least 10 days have passed since the date of their first positive COVID-19 diagnostic test assuming they have not subsequently developed symptoms since their positive test. If

they develop symptoms, then the symptom-based or test-based protocols will be used.

- v. Specific period of leave depending upon exposure to COVID-19: Employees who have been exposed to a person with COVID-19 must stay home from work and self-monitor as set forth below.

- 1) Consistent with current Wisconsin Department of Health Services recommendations, employees who are told they have a medium or high-risk exposure shall not physically report to work for 14 days during which time they should monitor for symptoms and/or fever. Employees must immediately notify their supervisor of such exposure and make arrangements to continue to work from home if the employee's supervisor determines that such a work-from-home arrangement is practicable.

- b. If an employee shares with the District that they have COVID-19 infection, the District will inform local health officials and notify fellow employees of their possible exposure to COVID-19 in the workplace. The District will maintain confidentiality as required by the Americans with Disabilities Act (ADA) and will not disclose the employee's identity or anything about the employee's illness with other staff members who do not have a "need-to-know."
 - c. Individuals who are asymptomatic and have no knowledge of being exposed to someone with COVID-19 can attend work in person as scheduled, unless they have a possible travel exposure, subject to the other recommendations and requirements in this Addendum.

2. UPON INITIAL ARRIVAL AT THE WORKSITE

- a. Employees who are experiencing any of the following symptoms must not enter the worksite and must instead return home.
 - i. Fever of 100.4° F or more, chills, cough, shortness of breath or sore throat, loss of sense of smell/taste; muscle fatigue/body aches, nausea, vomiting, or diarrhea.

3. AT THE WORKSITE

- a. Employees who become ill with symptoms of influenza-like illness at work during a pandemic must leave the workplace, except as provided for below. This means that, if you report when you are sick or experiencing fever (>100.4°F) AND/OR respiratory symptoms (for example, cough, shortness of breath, sore throat, chills), you will be directed to immediately go home. If you are unable to go home, you will be isolated as directed by the school nurse until such time as you can return home or you will be referred for medical assistance.
- b. Engage prevention practices as set forth in section 5.

4. RETURN TO WORK

An employee who intends to return to work following a COVID-19 related absence (i.e., missed work due to: (1) a positive COVID-19 test, (2) known exposure to COVID-19, or (3) exhibiting COVID-19 symptoms), must (a) notify the District of the date he/she intends to return at least (2) work days in advance of the intended return date.

5. IMPLEMENTATION OF PREVENTION PRACTICES IN THE WORKPLACE

- a. Social Distancing: When on school property, employees must make a good faith effort to maintain at least 6-feet of physical space from other individuals.
 - i. Flexible scheduling to reduce the number of employees in a facility at any given time.

- 1) Supervisors may establish staggered shifts, break or lunch times, and work hours.
 - 2) Supervisors may establish procedures to reduce in-person contact during the entry to and exit from facilities.
 - ii. Restrict access to common areas:
 - 1) Supervisors may establish staggered times to use shared spaces, including bathrooms, break rooms, lunchrooms, etc.
 - 2) Supervisors may designate certain areas as "off-limits" without pre-approval.
 - iii. Restrict in-person meetings, in-services, training, etc. to the extent practicable:
 - 1) During in-person meetings or conversations
 - a. In-person meetings or conversations are to take place in settings with enough space to allow for social distancing and proper ventilation (unless otherwise authorized)
 - b. Limit conversations and gatherings in congested locations such as hallways, bathrooms, and breakrooms,
 - c. Use technology for communication purposes to the extent possible.
- b. Face Coverings: When on school property or a school related event, employees will wear a face covering, compliant with CDC recommendations.
 - i. Face coverings will be worn at all times except when:
 - 1) Eating or drinking.
 - 2) Communicating with someone who is deaf or hard of hearing and you cannot communicate while wearing a mask
 - 3) Giving an educational presentation to an audience where there is a 6 foot distance between the presenter and other individual.
 - a. Employees must be able to provide evidence that a 6 foot distance is being maintained at all times during the presentation.
 - 4) Employees are alone in a room.
 - 5) Employees have a certified medical condition that prohibits wearing a mask/face covering or wearing a mask/face covering violates a religious belief
- c. Sanitation and Hygiene:
 - i. Employees will wash or sanitize their hands when entering/exiting classrooms, entering/exiting cafeteria, after using the bathroom, and as needed.
 - ii. Employees will comply with cleaning and disinfecting protocols and procedures established by the Supervisor of Buildings and Grounds and/or Administration

COCHRANE-FOUNTAIN CITY SCHOOL DISTRICT

2020-2021 CO-CURRICULAR LETTER OF ASSIGNMENT

DATE: November 18, 2019

NAME OF COACH/DIRECTOR: «First_Name» «Field1»

ASSIGNMENT

«Assignment_1»

PAYMENT (*)

«Salary_1»

Those activities which are seasonal such as plays, forensics, etc., will be paid at the completion of the activity. Those activities which run the entire school year will be paid on the bi-monthly payroll check. Sports coaching staff have the option to receive mid-season or end of season payment.

New language 2

This letter of assignment is invalid if the activity or season is cancelled prior to the start of official practice. If the activity or season is cancelled during practice or season, pay will be pro-rated on a daily basis from the start date to the final event or last regular season game. If a team or group is in quarantine, the coach/advisor/ director is expected to remain in contact with the team or group and provide maintenance and growth activities for the team or group.

PLEASE REMEMBER THAT YOU WILL HAVE COMPLETE RESPONSIBILITY FOR THE SUPERVISION OF THE STUDENTS IN THIS ACTIVITY UP UNTIL THE TIME THAT THEY LEAVE THE SCHOOL GROUNDS TO GO HOME. PLEASE COORDINATE ALL ACTIVITY SCHEDULES WITH THE PRINCIPAL.

Please feel free to contact me should you have any questions regarding this assignment.

Have a great year! Represent our school in a manner which will make all of us proud of you. Remember, in junior-senior high school activities, it really is how you play the game that counts!

Please sign and return one copy to my office by: **November 26, 2019**

Superintendent Signature

Coach Signature

November 18, 2019

Date

Date

Coaches have the option to receive mid-season payment of their coaching salary. Please check below if you wish to receive a mid-season check for this coaching assignment.

YES

☐

NO

☐

Due to the continuing uncertainty arising from the current state public health emergency impact on the start of school for the next school year, you will be notified of the determined start date for employment for the 2020-2021 school year in future communication confirming this assignment.



Fairbanks, Jo-Ellen <jfairbanks@cfc.k12.wi.us>

sick leave incentive history

1 message

Knospe, Karen <kknospe@cfc.k12.wi.us>

Thu, Aug 13, 2020 at 9:45 AM

To: "jfairbanks@cfc.k12.wi.us" <jfairbanks@cfc.k12.wi.us>

Years ago upon retirement teachers were paid \$15 dollars for every unused sick day upon retirement. Tom Hiebert raised it to 100 as an incentive for early retirement. I found it in the employee Handbook 2017-18. It was changed earlier, but this is where I found language. It includes 6.1 Age 57, 15 years of service or not less than 30 years at any age.

Last year Michele Butler met with teachers on October 23, 2019 to go over concerns in the handbook and they asked why age was added for them and not other district staff. And we discussed maybe removing age and upping to 20 years, but no decision was made; it was put on hold and never brought back to committee. Maybe we need to discuss the purpose; is it for early retirement, which doesn't exist anymore or to encourage staff to be in the classroom and get added payout at departure, etc.

I think anyone who has been here for 30 years deserves this incentive. That's a career.

Michele's paperwork was entitled Employee Handbook Revision Requests.

Hope this helps,
Karen

Employee Handbook Revision Request

Pgs. 38-39 Section 13.06. Can advisor's on trips use the same meal reimbursement rates?

change is needed but there is still discussion needed. This section does not address student activities it only applies to professional trips.

Pg. 40. Section 13.10 C. 1. Donna has asked that we reduce the maximum number of days be changed from 50 to 30. The bank has been drawn down significantly in the past few years. We are currently getting about 28 new days each year. **Recommend that we change the number from 50 to 30. Ok to change.**

an also consider allowing participants to donate up to 2 days instead of just the one

Pg. 40. Section 13.11 C. Why is age 57 included here for teachers and there is no age referenced in above sections for district staff, support staff, or bus drivers? Recommend that we remove the age – this was included in the teacher section in the past for early-retirement incentive reasons. We should decided to pay out every one after 15 years or possibly change the payout to higher number of years of service – maybe 20? This is on hold. The age 57 is a carry over from previous handbook language. OPEB should come into making this change. Revisit after OPEB planning is further along.

Pg. 42 & 43 Sections 1.01 E. & 4.01 Please include a date (May 15 for Wis.Stats. 118.22) in addition to any legal reference. **Recommend that we add the date for section 4.01 because it is an actual legal requirement. There is no specific date for section 1.01 E. Transfers can happen as late as September of the current year if a class size changes in the Elementary. I do not recommend attaching a date to this section. Ok to follow recommendation.**

Pg. 45 Section 5.02 E. Mentoring is currently not in place. Do we have a plan for doing this going forward? We need to do this for our new teachers. **No change needed – practice needs to be implemented.**

Pg. 46 Section 9.04 A question was expressed about the loss of any benefits accrued if an employee experiences a non-renewal. It was explained that this section protects employees who have been non-renewed from losing any accumulated sick days or other benefits upon returning to work. – **No change needed.**

Pg. 46 Section 10.01 B. Can flexible work day change throughout the year. Does it always have to be from 7:30 to 3:30 or 7:45 to 3:45. Why not allow this to be flexible on a daily basis? **Recommend re-word: "Teachers are expected to be in or near their classrooms by 7:45 a.m. each day and remain until 3:45 p.m. each day. Teachers may choose to flex the workday to a 7:30 a.m. until 3:30 p.m. schedule as needed unless this conflicts with assigned duties. Administration may require a teacher to report earlier or remain later than the normal workday to attend professional meetings." OK to change – previous wording was from previous handbook.**

Pg. 48 Section 11. There was discussion on what post-employment benefits (PEB) are in place for this year and what to expect in the future.

• accompanied by a doctor's report identifying the serious health condition and expected duration of the condition.

C. Limitations on Payment of Sick Leave Bank Pay:

1. The maximum number of days that an employee may withdraw from the sick leave bank in a school year is 30 days.
2. The employee will become ineligible for sick leave bank pay if (1) the employee returns to work; (2) the employee reaches the maximum withdrawal set forth above; or (3) the employee becomes eligible for long-term disability, workers' compensation, Social Security disability or other similar income-replacement benefits.
3. The sick leave bank program may not be used in conjunction with any other income-replacement benefits or unemployment compensation benefits provided by the District.

13.11 Sick Leave Incentive

Sick leave incentive is available to certain employee types of the District, provided they meet the qualifications. Sick leave incentive pay will be provided to eligible employees in a supplemental paycheck following their resignation/retirement.

- Continuous* ↗
- A. Sick Leave Incentive for district staff and support staff: A district employee or support staff employee who voluntarily leaves the District *after 15 years* of continuous service and provides a minimum two (2) week notice shall receive an incentive payment for all earned and unused sick leave in the amount of \$50 per 8 hours of accumulated sick leave. *640/3*
 - B. Sick Leave Incentive for bus drivers: A bus driver who voluntarily leaves the District *after 15 years* of continuous service and provides a minimum two (2) week notice shall receive an incentive payment for all earned and unused sick leave in the amount of \$50 per 1 day of accumulated sick leave. *40*
 - C. Sick Leave Incentive for teachers: A teacher who voluntarily resigns from regular employment *after 15 years* of teaching experience in the District ~~and who is age 57 or over~~ shall receive an incentive payment for all earned and unused sick leave in the amount of \$100 per 8 hours of accumulated sick leave. *920*

13.12 Trainings/Workshops

When authorized in advance by administration, the District shall pay reasonable and necessary expenses such as registration fees, lodging and meal expenses (referenced elsewhere in this section) directly related to workshops, conferences, meetings, classes and training programs that the District requires an employee to attend. See [671.2 Rule](#).

13.13 Uniforms, Protective Equipment and Tools

Employees who are required to wear a District approved uniform while on the job will be provided with uniforms by the District. The District will also provide necessary protective equipment (i.e. safety glasses) and tools that are considered necessary by the District to allow the employee to be able to perform his/her normal duties.

13.14 Wisconsin Retirement System (WRS) Contributions

The District shall contribute the employer's share of WRS contribution as required by state statute for eligible employees. The employee shall pay the employee's required WRS contribution as required by state statute. Under no circumstances shall the Board pay the employee's required WRS contribution.

13.15 Worker's Compensation

The District shall maintain worker's compensation insurance in accordance with the law.

A. Reporting Requirements:

All employees shall be covered by Worker's Compensation Insurance. Any employee who is injured on the job shall report the injury to the District office prior to seeking medical attention if at all possible. In the event of an emergency, the employee shall notify his/her immediate supervisor within twenty-four (24) hours after the occurrence of the injury or as soon as practicable. The employee shall also fill out an accident report form (Appendix N).

- B. Benefits While on Worker's Compensation: When an employee is injured within the scope and course of his or her employment with the District and is eligible for worker's compensation coverage, the District shall continue to provide worker's compensation insurance and the employee will be compensated in the following manner:

C-FC RETIREMENT BENEFIT PROPOSAL

Employee Category	\$ Per Year	Vested – 15 Years	Cap – 30 Years
Teacher	\$750	\$11,250	\$22,500
District Staff	\$250	\$3,750	\$7,500
Hourly	\$125	\$1,875	\$3,750
Part-Time	\$75	\$1,125	\$2,250

Comparison of Current and Proposed Plan:

	Current Plan	Proposed Plan
Employees Included	Teachers	Teachers, Custodians, Secretaries, Supervisors, Paraprofessionals, District Office Staff
Cost Per Year	\$108,000/year; limited to 3 Teachers @ \$36,000/individual	\$100,000/year for 8 years; \$36,000 thereafter to fully fund plan; or <\$75,000/year to pay on a year by year basis
Employee Qualifications	At least 57 years old; 15 years of service in the district for full payout of \$36,000	At least 57 years old; vested at 15 years of service in the district for 50% of cap; cap is met at 30 years of service in the district
Benefit Payout	Deposited in an HSA account by June 30 of year of retirement	Deposited in an HSA account by June 30 of year of retirement
Notification Requirement	February 1	Teachers – February 1; All other employee categories must provide a 6-week notice

Key Benefit Concepts, LLC

Cochrane-Fountain City School District



Accounting Report of Liabilities for Participants'
Other Post Employment Benefits (OPEB)
as of June 30, 2019

DRAFT

June 2020



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KBC

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Background and Actuarial Method

The Government Accounting Standards Board (GASB) considers other post-employment benefits, like pension benefits, as part of the compensation employees earn each year although they are not received until after employment ends. GASB has finalized Statement No. 74 (Financial Reporting for Post Employment Benefit Plans Other Than Pension Plans) and Statement No. 75 (Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions). These Statements establish standards for the measurement, recognition, and display of Other Post-Employment Benefits (OPEB) expense/expenditures. The District's post-employment benefits require compliance with the new GASB Statements for the fiscal year beginning 7/1/17; therefore, this valuation was performed and this report reflects compliance with these new statements.

GASB permits sole employers in OPEB plans with fewer than 100 members to apply the alternative measurement method to determine their OPEB liability. This method modifies the parameters by allowing the use of certain simplifying assumptions. Given that the Cochrane-Fountain City School District ("the District") has fewer than 100 members in their plan; the alternative measurement method would be appropriate and acceptable according to GASB guidelines. However, as noted in the assumptions herein, simplifying assumptions were used as little as possible to avoid under- or overstating the obligations.

Key Benefit Concepts, LLC (KBC) is an independent actuarial and employee benefits consulting firm providing actuarial services to clients who sponsor qualified retirement and other post-employment benefits. We maintain no relationships with any client that might impair the objectivity of our work. This valuation and report were prepared by KBC based upon:

- Our understanding of GASB's current Statements
- The Summary of Benefits and Eligibility determined by the bargaining and other District agreements, as outlined herein
- The accuracy and completeness of information and data provided by the District.

The calculations of cost and liabilities illustrated were determined according to generally accepted actuarial principles and standards. Specific assumptions and actuarial methodology for the study are defined within the report. Given that actual experience may vary from the actuarial assumptions projected, developing liabilities and costs may differ from those estimated in this report. Furthermore, in the event of any inaccuracies in the information or data provided, upon which these calculations were based, revisions may be needed.

This report was prepared solely for the purposes of providing information required by GASB for the entity's financial reporting. KBC assumes neither responsibility nor any liability for use of this report for any other purposes.

DRAFT

Key Benefit Concepts, LLC

June 30, 2020

Introduction

The actuarial present value of the other post-employment benefit (OPEB) liabilities is the value of all benefits estimated to be payable to plan members discounted at the assumed discount interest rate back to the valuation date. The actuarial present value is comprised of:

- Benefits employees have already earned, and
- Benefits expected to be earned by employees in the future.

Presented in this report are the results of our study of the post-employment benefits and the associated liabilities and costs. The study includes the following:

OPEB GASB 74/75
<ul style="list-style-type: none">• <u>Total OPEB Liability (TOL)</u>: The portion of the actuarial present value of projected benefit payments attributed to past periods of employee service also known as the accrued benefit.• <u>Service Cost</u>: The portion of the actuarial present value of benefits allocated to the valuation year.• <u>Fiduciary Net Position (FNP)</u>: The market value of assets held in an irrevocable trust exclusively for payment of post-employment benefits.• <u>Net OPEB Liability (NOL)</u>: The difference between the Total OPEB Liability and Plan Fiduciary Net Position. This amount may also be negative indicating the presence of a surplus of actuarial assets over TOL.• <u>OPEB Expense</u>: The expected cost of OPEB benefits attributed to the measurement period.

District OPEBs

For the District, the other post-employment benefit liability consists of several interdependent pieces arising from the rules of the plan. The amounts paid by the District for continued health care for all classifications that are entitled to a benefit are briefly outlined below. A full description of the eligibilities and benefits for eligible classifications can be found in the OPEB Technical Appendix.

Teachers, Custodians, Secretaries, Supervisors, Paraprofessionals,
District Office Staff, Food Service Employees, & Transportation Staff:

At least 57 years old; vested at 15 years of service in the District for
50% of cap; cap is met at 30 years of service in the District:

The District will make a one-time contribution to an eligible retiree's Health Reimbursement Account (HRA) at retirement. The amount of the contribution is based on a dollar amount per year of service

which varies base on employee category and is capped at 30 years. These funds may be used for qualified medical expenses and/or insurance premiums with an outside provider.

Notes:

- *Not limited to 3 employees per year.*
- *Retirees may not self-pay to remain on the District's medical plan.*

In an OPEB valuation, the GASB guidelines require that the OPEB to be based upon the *value* of the health care benefit. Thus, when the benefits are insured, the value above the premium cost of benefits must be determined. This applies to all classifications and arises from the value of benefits in excess of the payments made by the District during the guaranteed period. This amount is determined and incorporated in the determined liability of the medical care benefit.

In addition, since GASB guidelines require the OPEB to be based upon the *value* of the medical care benefit, when an individual self-pays 100% of the premium cost, the valuation also includes the difference between the premium cost and the value cost of the benefit. This is known as the Implicit Rate Subsidy.

Implicit Rate Subsidy exists when an employer's retirees and current employees are covered together as a group wherein the premium rate or premium equivalent rate paid by the retirees may be lower than they would be if the retirees were rated separately. The final GASB Statements declare that even if the retirees pay 100% of the premium, without a contribution from the employer, the employer is required to treat the implicit rate subsidy as an other post employment benefit (OPEB) liability.

Note that the implicit rate subsidy is only applied when retirees are enrolled in the District's medical plan. It is not applied, however, when retirees participate in the District's dental and/or vision plans. Furthermore, when an individual becomes Medicare-eligible, their premium rates are adjusted, such that these adjusted rates represent the expected cost of coverage, and no implicit rate subsidy is calculated.

On behalf of active employees currently electing coverage in the District's group medical plan, 20% were assumed to elect to self-pay to continue coverage in retirement for the duration of COBRA. The liability incurred on behalf of this assumption was calculated and included in the valuation.

Sick Leave Benefit

The District also provides a sick leave benefit to eligible Professional Staff Members and Support Staff. For Professional Staff, unused sick leave accumulated upon retirement up to a maximum of 920 hours will be converted at a rate of \$100 for every 8 hours and paid out in cash. For Support Staff, unused sick leave accumulated upon retirement up to a maximum of 640 hours will be converted at a rate of \$50 for every 8 hours (\$50 per day for bus drivers) and paid out in cash.

According to current GASB guidelines, when sick leave is converted into a dollar amount, the resulting monies are not considered - nor should they be accounted for - as an OPEB. Rather, the dollars resulting from the unused sick leave are considered

termination payments and should be accounted for as a compensated absence under GASB Statement 16. The sick leave benefit was not valued nor was it included in this valuation.

District OPEB Liability

Based upon the actuarial assumptions and projections described herein as determined by the census, benefit and premium data provided by the District, the OPEB liabilities measured as of June 30, 2019 are as follows:

Other Post Employment Liability		
1	Total OPEB Liability (TOL)	\$ 414,389
2	Fiduciary Net Position (FNP)	\$ 0
3	Net OPEB Liability (NOL)	\$ 414,389

Detailed calculations for the above results can be found in the OPEB Tables.

Deferred Inflow and Outflow of Resources

The Plan's benefit terms have changed since the prior valuation, therefore a change in benefit terms was calculated that caused a decrease in the Total OPEB Liability. Specifically, the District modified the post-employment benefit to be an amount per year of service capped at 30 years.

Differences between expected and actual experience resulted in a decrease in the Total OPEB Liability. Changes of assumptions or other inputs resulted in an increase in the Total OPEB Liability. These changes included updated WRS decrement assumptions, assumed discount rate and participation assumption changes. The increase in deferred inflow and outflow of resources from these two sources, respectively, is to be recognized over the average of the expected remaining service lives of active and inactive plan members. The Plan has an average expected remaining service life of 11 years.

District contributions subsequent to the measurement date will be recognized as a deferred outflow of resources and a reduction in the Total OPEB Liability in the year ended June 30, 2020, to be reported for the fiscal year end June 30, 2021. Other amounts reported as deferred inflows and outflows will be recognized in the OPEB expense according to Table V.

Discussion of Valuation Methods and Assumptions

The valuation was based upon the data provided by the District. In performing this study, we utilized the premium rate history of the District's medical plan as well as the trends used in the prior valuation and projected a stream of expected premium rates for each year in the future based on the data as of June 30, 2019.

New GASB guidelines require that actuarial valuations of OPEB benefits use the entry-age normal actuarial method in the future. Since this OPEB valuation is based upon compliance with GASB Statement 75, this valuation was performed using the entry-age normal actuarial method for OPEB.

The valuation date and measurement date are June 30, 2019. This valuation is eligible for reporting periods ending June 30, 2020 and June 30, 2021, though the accompanying exhibits are only valid for the reporting period ending June 30, 2020.

Actuarial assumptions are based upon an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-2017. The projection of cash flows used to determine the single discount rate assumed that the plan would continue to be funded on a pay-as-you-go basis. Based on these assumptions, the 20-year AA municipal bond rate was applied to all periods of projected benefit payments to determine the Total OPEB Liability. The assumptions are detailed in the OPEB Technical Appendix.

A discount rate of 3.50% was used in calculating the District's OPEB liabilities (based upon all projected payments discounted at a municipal bond rate of 3.50%). The discount rate is based on the Bond Buyer GO 20-Year AA Bond Index published by the Federal Reserve as of the week of the measurement date.

Please note that KBC does not provide legal advice. The scope of the project is clearly defined in our proposal and does not include commentary or accountability for whether such benefits and eligibilities comply with state, federal or other required guidelines. The government entity is responsible for assuring that the benefits it provides are in compliance with all current regulations.

Pay-As-You-Go (Table VIII)

GASB requires all public entities to identify and include their post-employment liability in their financial statements. However, at this time GASB does not require any public entity to fund this liability. Since many public entities currently provide for post-employment benefits on a pay-as-you-go basis, we have included OPEB Table VIII. This table illustrates, based upon the assumptions used in this valuation, the District's annual liability for retiree medical benefits on a pay-as-you-go basis.

The projections illustrated in OPEB Table VIII are for illustrative purposes and pertain only to the OPEB liabilities incurred from those eligible active and retired employees of the District as of June 30, 2019. In other words, it is based upon a closed valuation, such that no new hires are assumed to replace those future retirees expected to receive benefits as noted. The valuation is based upon numerous assumptions as detailed in the technical appendix. Due to these assumptions, the likelihood of actual costs equaling the stated projections decreases for each year projecting further into the future.

OPEB Tables

OPEB Table I

Cochrane-Fountain City School District
Projection of Total OPEB Liability

		Baseline - 1%	Discount Rate Baseline	Baseline + 1%
Total OPEB Liability	6/30/2018	\$ 645,629	\$ 625,177	\$ 604,643
Service Cost		41,349	36,379	31,915
Interest		18,323	24,126	29,479
Benefit Payments		-	-	-
Changes of benefit terms		(243,211)	(237,488)	(231,595)
Differences between expected and actual experience		(40,345)	(37,587)	(35,205)
Changes of assumptions or other input		4,206	3,782	3,243
Total OPEB Liability	6/30/2019	\$ 425,951	\$ 414,389	\$ 402,480

OPEB Table II

Cochrane-Fountain City School District
Change in Total OPEB Liability

	Total OPEB Liability (a)
Balances at 6/30/2018	\$ 625,177
Changes for the year:	
Service Cost	36,379
Interest	24,126
Changes of benefit terms	(237,488)
Differences between expected and actual experience	(37,587)
Changes of assumptions or other input	3,782
Benefit Payments	-
Net Changes	(210,788)
Balances at 6/30/2019	\$ 414,389

OPEB Table III

Cochrane-Fountain City School District

Sensitivity of Total OPEB Liability to Changes in Discount Rate

	1% Decrease 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	6/30/2019 \$ 425,951	\$ 414,389	\$ 402,480

Sensitivity of Total OPEB Liability to Changes in Healthcare Cost Trend Rates

	1% Decrease (6.5% decreasing to 4.0%)	Healthcare Cost Trend Rates (7.5% decreasing to 5.0%)	1% Increase (8.5% decreasing to 6.0%)
Total OPEB Liability	6/30/2019 \$ 412,874	\$ 414,389	\$ 416,068

OPEB Table IV

Cochrane-Fountain City School District
Schedule of Changes in Total OPEB Liability and Related Ratios

	2019	2018	2017
Total OPEB Liability			
Service Cost	\$ 36,379	\$ 37,573	\$ 37,573
Interest	24,126	20,679	19,318
Changes of benefit terms	(237,488)	-	-
Differences between expected and actual experience	(37,587)	-	-
Changes of assumptions or other input	3,782	(5,127)	-
Benefit Payments	-	-	(36,000)
Net change in Total OPEB Liability	\$ (210,788)	\$ 53,125	\$ 20,891
Total OPEB Liability - Beginning	625,177	572,052	551,161
Total OPEB Liability - Ending	\$ 414,389	\$ 625,177	\$ 572,052
Covered Payroll			
	\$ 3,570,862	\$ 2,525,051	\$ 2,525,051
Total OPEB Liability as a percentage of Covered Payroll	11.60%	24.76%	22.66%

OPEB Table V

Cochrane-Fountain City School District
Schedule of Collective Deferred Inflows and Outflows

Gain/Loss	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 34,170
Changes of assumptions or other input	3,438	4,273
District contributions subsequent to the measurement date	TBD	-
Total	\$ 3,438	\$ 38,443

Deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability in the year ended June 30, 2020, to be reported for the fiscal year end June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2020	\$ (3,500)
2021	(3,500)
2022	(3,500)
2023	(3,500)
2024	(3,500)
Thereafter	(17,505)

OPEB Table VI

Cochrane-Fountain City School District
Calculation of Collective OPEB Expense

Change in Net OPEB Liability	\$	(210,788)
(Increase)/Decrease in Deferred Outflows		-
Increase/(Decrease) in Deferred Inflows		30,305
Benefit Payments		-
OPEB Expense	\$	(180,483)
<hr/>		
Operating Expenses		
Service Cost	\$	36,379
Total (a)	\$	36,379
<hr/>		
Financing Expenses		
Interest	\$	24,126
Total (b)	\$	24,126
<hr/>		
Changes		
Benefit changes	\$	(237,488)
Recognition of assumption changes		(83)
Recognition of experience gains and losses		(3,417)
Total (c)	\$	(240,988)
OPEB Expense (a + b + c)	\$	(180,483)
OPEB Expense as % of Payroll		-5.05%

OPEB Table VII

Cochrane-Fountain City School District

The major assumptions and methods used in this valuation are as follows:

1	Valuation Date	June 30, 2019
2	Measurement Date	June 30, 2019
3	Reporting Date	June 30, 2020
4	Actuarial Cost Method	Entry Age Normal (level percent of salary)
5	Medical Care Trend	7.50% decreasing by 0.50% per year down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter
6	Discount Rate*	3.50% (based upon all years of projected payments discounted at a municipal bond rate of 3.50%)
7	Municipal Bond Rate Source	Bond Buyer 20-Bond GO Index
8	Actuarial Assumptions	Based on an experience study conducted in 2018 using Wisconsin Retirement System (WRS) experience from 2015-17.
9	Mortality Assumptions	Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generated improvement scale (multiplied 60%)

* Implicit in this rate is an assumed rate of inflation of 2.50%

OPEB Table VIII

Cochrane-Fountain City School District
Pay As You Go
Projection of OPEB (30 Year Projection)

A	B	C	D	E	F
Fiscal Year Beginning	Retiree Plan Premiums	District Benefit Payments	District OPEB Liability (C + E)	Implicit Rate Subsidy	Cost → Value
2019	\$ 20,478	\$ -	\$ 3,037	\$ 3,037	1.1483
2020	34,003	64,236	70,369	6,133	1.1804
2021	40,355	61,793	68,120	6,327	1.1568
2022	41,606	63,402	70,923	7,522	1.1808
2023	15,315	47,401	50,348	2,947	1.1924
2024	13,522	39,873	42,683	2,811	
2025	10,459	31,747	34,006	2,259	
2026	7,549	30,534	32,054	1,519	
2027	6,786	32,221	33,404	1,183	
2028	6,908	28,579	29,762	1,183	
2029	6,431	32,272	33,388	1,116	
2030	8,303	34,175	35,361	1,186	
2031	11,564	43,408	44,954	1,546	
2032	10,194	36,279	37,752	1,473	
2033	7,974	30,817	32,199	1,382	
2034	6,755	28,768	30,057	1,289	
2035	6,135	26,562	27,852	1,290	
2036	5,817	20,635	21,738	1,104	
2037	6,077	15,191	16,259	1,068	
2038	7,927	15,184	16,295	1,111	
2039	9,590	14,292	15,620	1,328	
2040	10,461	12,263	13,990	1,727	
2041	14,460	22,315	24,410	2,095	
2042	14,906	15,291	17,648	2,356	
2043	12,193	12,406	14,912	2,506	
2044	9,256	9,028	11,054	2,026	
2045	11,710	11,082	13,353	2,271	
2046	8,845	9,553	11,248	1,696	
2047	9,478	11,804	13,397	1,592	
2048	10,110	10,222	11,873	1,651	

OPEB Table IX

Cochrane-Fountain City School District
Active Employees as of June 30, 2019

Age	Years of Service								Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 or more	
Under 20	-	-	-	-	-	-	-	-	-
20 - 24	1	-	-	-	-	-	-	-	1
25 - 29	4	1	-	-	-	-	-	-	5
30 - 34	1	1	-	-	-	-	-	-	2
35 - 39	4	6	1	-	-	-	-	-	11
40 - 44	-	2	1	1	-	-	-	-	4
45 - 49	2	3	2	6	-	-	-	-	13
50 - 54	4	1	3	1	2	-	2	-	13
55 - 59	3	4	-	4	3	5	3	1	23
60 - 64	2	-	1	-	3	1	2	2	11
65 and over	1	1	-	-	-	1	-	-	3
Total	22	19	8	12	8	7	7	3	86

Averages:

Age: 50.0

Service: 13.5

OPEB Table X

Cochrane-Fountain City School District
All Members by Medical Coverage as of June 30, 2019

	Actives					Retirees			
	Single	Family	Waived	None	Total	Single	Family	Waived	Total
Administrators	-	3	-	-	3	-	-	-	-
Teachers	8	31	9	-	48	-	-	-	-
Paraprofessionals	2	7	-	-	9	-	-	-	-
Custodians	3	2	1	-	6	-	1	-	1
Office Staff	-	4	-	-	4	-	-	-	-
Food Service	1	2	1	1	5	-	-	-	-
Bus Drivers	1	-	-	10	11	-	-	-	-
Totals	15	49	11	11	86	-	1	-	1

Note: Active employees listed as 'None' are part-time or hourly employees who are not eligible for medical coverage on the District's group plan, however were noted to be eligible to receive the HRA contributions noted on the benefit summary.

OPEB Table XI

Cochrane-Fountain City School District

Members by Eligibility as of June 30, 2019

	Actives		Retirees	
	Fully Eligible	Not Fully Eligible	Total Eligible	Total Eligible
<i>Administrators</i>	-	3	3	-
<i>Teachers</i>	10	38	48	-
<i>Paraprofessionals</i>	3	6	9	-
<i>Custodians</i>	2	4	6	1
<i>Office Staff</i>	2	2	4	-
<i>Food Service</i>	-	5	5	-
<i>Bus Drivers</i>	2	9	11	-
Totals	19	67	86	1

Full Eligibility is met if, as of June 30, 2019, the member has met the age and service requirements as stated in the plan provisions

OPEB - Addendum Table I
Cochrane-Fountain City School District
Differences Between Expected and Actual Experience - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	(37,587)	12.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	-	-	-	-	-	-	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)	(3,417)
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OPEB - Addendum Table II
Cochrane-Fountain City School District
Changes of Assumptions or Other Input - History of Deferred Inflows and Outflows

FYB	(Gain)/Loss	Amortization Period	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	(5,127)	12.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	3,782	11.0	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)	(427)
2019	-	-	344	344	344	344	344	344	344	344	344	344	344	344	344	344	342	-	-	-	-	-	-	-	-	-	-	-	-
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OPEB Technical Appendix

Cochrane – Fountain City School District

Post-Employment Benefit Summary Alternative Measurement Method (AMM)

Benefits noted effective with those severing employment on/after July 1, 2020

Teachers, Custodians, Secretaries, Supervisors, Paraprofessionals, District Office Staff, Food Service Employees, Transportation Staff

Eligibility	OPEB																				
At least 57 years old; vested at 15 years of service in the district for 50% of cap; cap is met at 30 years of service in the district	<p><u>Health Saving/Reimbursement Account:</u> The District will make a one-time contribution to an eligible retiree's account at retirement. These funds may be used for qualified medical expenses and/or insurance premiums with an outside provider.</p> <p>Amount of contribution is determined as follows:</p> <table><tr><th>Employee Category</th><th>\$ Per Year</th><th>Vested – 15 Years</th><th>Cap – 30 Years</th></tr><tr><td>Teacher</td><td>\$750</td><td>\$11,250</td><td>\$22,500</td></tr><tr><td>District Staff</td><td>\$250</td><td>\$3,750</td><td>\$7,500</td></tr><tr><td>Hourly</td><td>\$125</td><td>\$1,875</td><td>\$3,750</td></tr><tr><td>Part-Time</td><td>\$75</td><td>\$1,125</td><td>\$2,250</td></tr></table>	Employee Category	\$ Per Year	Vested – 15 Years	Cap – 30 Years	Teacher	\$750	\$11,250	\$22,500	District Staff	\$250	\$3,750	\$7,500	Hourly	\$125	\$1,875	\$3,750	Part-Time	\$75	\$1,125	\$2,250
Employee Category	\$ Per Year	Vested – 15 Years	Cap – 30 Years																		
Teacher	\$750	\$11,250	\$22,500																		
District Staff	\$250	\$3,750	\$7,500																		
Hourly	\$125	\$1,875	\$3,750																		
Part-Time	\$75	\$1,125	\$2,250																		
<p>Notes:</p> <ul style="list-style-type: none">• Not limited to 3 employees.• Retirees may not self-pay to remain on the District's medical plan.																					

Professional Staff Members

Eligibility	Non-OPEB - Compensated Absence
<p>At least age 57 with a minimum of 15 years of local teaching experience.</p> <p style="text-align: center;">OR</p> <p>Those who have served the District for a minimum of 30 years (regardless of age)</p>	<p><u>Sick Leave Payout:</u> Unused sick leave accumulated upon retirement up to a maximum of 920 hours, will be paid out at the rate of \$100.00 for every 8 hours. The total sum shall be available to the employee upon retirement on a June 30th supplemental pay check.</p> <p><i>Sick leave is not an OPEB benefit, but a compensated absence under GASB 16 and will not be included in the valuation.</i></p>

Support Staff (Non-Professional Staff)

Eligibility	Non-OPEB - Compensated Absence
A minimum of 15 years of service	<p><u>Sick Leave Payout:</u> Unused sick leave accumulated upon retirement up to a maximum of 640 hours, will be paid out at the rate of \$50.00 for every 8 hours (\$50 per day for bus drivers). The total sum shall be available to the employee upon retirement on a June 30th supplemental pay check.</p> <p><i>Sick leave is not an OPEB benefit, but a compensated absence under GASB 16 and will not be included in the valuation.</i></p>

Note: The District has a high deductible health plan (\$2,500 single/ \$5,000 family) and provides active employees with HRA contributions towards deductible reimbursements up to \$1,500 single/ \$3,000 family. However, retirees are not eligible for these contributions.

OPEB Actuarial Assumptions

1. Valuation Date	June 30, 2019
2. Measurement Date	June 30, 2019
3. Reporting Date	June 30, 2020
4. Actuarial Cost Method	<u>Alternative Measurement Method: Entry Age Normal – Level % of Salary</u> : Under this method, the actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The normal cost is equal to the valuation salary multiplied by the present value of benefits divided by the present value of future salaries, measured as of the date of hire. The accrued liability is equal to the present value of projected benefits minus the present value of future normal costs, measured as of the valuation date.
5. Interest Rate	Discount rate for valuing liabilities – 3.50% Municipal bond rate – 3.50% Implicit in these rates is a 2.50% assumed rate of inflation
6. Asset Valuation Method	Market Value
7. Average of Expected Remaining Service Lives	11 years

8. Retirement Rates	<i>Early Retirement</i>		
	<u>Age</u>	<u>Male</u>	<u>Female</u>
	55	13.0%	12.0%
	56	13.0	12.0
	57	12.0	12.0
	58	13.0	12.0
	59	14.0	13.0
	60	14.0	17.0
	61	15.0	17.0
	62	21.0	23.0
	63	21.0	23.0
	64	21.0	23.0
	65	100.0	100.0
<i>Regular Retirement (at least age 65 with 5 or more years of service OR 30 or more years of service)</i>			
	<u>Age</u>	<u>Male</u>	<u>Female</u>
	57	33.0%	27.0%
	58	29.0	27.0
	59	24.0	27.0
	60	25.0	27.0
	61	25.0	27.0
	62	35.0	37.0
	63	32.0	30.0
	64	29.0	28.0
	65	29.0	37.0
	66	35.0	39.0
	67	33.0	33.0
	68	27.0	30.0
	69	23.0	28.0
	70	25.0	38.0
	71	20.0	20.0
	72	15.0	20.0
	73	15.0	20.0
	74	15.0	20.0
	75	100.0	100.0
No employees are assumed to retire prior to becoming eligible for benefits			

9. Mortality Rates	<p>Mortality rates at sample ages in 2019:</p> <table><tr><td><u>Age</u></td><td><u>Male</u></td><td><u>Female</u></td></tr><tr><td>20</td><td>0.000269</td><td>0.000162</td></tr><tr><td>25</td><td>0.000330</td><td>0.000180</td></tr><tr><td>30</td><td>0.000425</td><td>0.000247</td></tr><tr><td>35</td><td>0.000752</td><td>0.000444</td></tr><tr><td>40</td><td>0.000989</td><td>0.000615</td></tr><tr><td>45</td><td>0.001238</td><td>0.000921</td></tr><tr><td>50</td><td>0.001614</td><td>0.001338</td></tr><tr><td>55</td><td>0.003763</td><td>0.002413</td></tr><tr><td>60</td><td>0.005438</td><td>0.003515</td></tr><tr><td>65</td><td>0.008324</td><td>0.005262</td></tr><tr><td>70</td><td>0.013497</td><td>0.008737</td></tr><tr><td>75</td><td>0.022662</td><td>0.015813</td></tr><tr><td>80</td><td>0.041598</td><td>0.029763</td></tr></table> <p>Wisconsin 2018 Mortality Table adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied 60%).</p>	<u>Age</u>	<u>Male</u>	<u>Female</u>	20	0.000269	0.000162	25	0.000330	0.000180	30	0.000425	0.000247	35	0.000752	0.000444	40	0.000989	0.000615	45	0.001238	0.000921	50	0.001614	0.001338	55	0.003763	0.002413	60	0.005438	0.003515	65	0.008324	0.005262	70	0.013497	0.008737	75	0.022662	0.015813	80	0.041598	0.029763																										
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75	0.022662	0.015813																																																																			
80	0.041598	0.029763																																																																			
10. Separation Rates	<p>Select and ultimate termination rates at sample ages and years of service are shown below:</p> <table><tr><td><u>Age</u></td><td><u>Service</u></td><td><u>Male</u></td><td><u>Female</u></td></tr><tr><td></td><td>0</td><td>18.5%</td><td>15.0%</td></tr><tr><td></td><td>1</td><td>11.0</td><td>11.0</td></tr><tr><td></td><td>2</td><td>8.0</td><td>8.0</td></tr><tr><td></td><td>3</td><td>6.5</td><td>6.0</td></tr><tr><td></td><td>4</td><td>5.5</td><td>5.5</td></tr><tr><td></td><td>5</td><td>4.0</td><td>5.0</td></tr><tr><td></td><td>6</td><td>3.5</td><td>4.0</td></tr><tr><td></td><td>7</td><td>3.2</td><td>3.7</td></tr><tr><td></td><td>8</td><td>3.0</td><td>3.3</td></tr><tr><td></td><td>9</td><td>2.8</td><td>3.0</td></tr><tr><td>30</td><td>10 or More</td><td>2.2</td><td>2.4</td></tr><tr><td>35</td><td></td><td>1.8</td><td>1.9</td></tr><tr><td>40</td><td></td><td>1.5</td><td>1.5</td></tr><tr><td>45</td><td></td><td>1.4</td><td>1.3</td></tr><tr><td>50</td><td></td><td>1.3</td><td>1.2</td></tr><tr><td>55</td><td></td><td>1.3</td><td>1.2</td></tr></table> <p>No separation rates are assumed after eligibility for retirement</p>	<u>Age</u>	<u>Service</u>	<u>Male</u>	<u>Female</u>		0	18.5%	15.0%		1	11.0	11.0		2	8.0	8.0		3	6.5	6.0		4	5.5	5.5		5	4.0	5.0		6	3.5	4.0		7	3.2	3.7		8	3.0	3.3		9	2.8	3.0	30	10 or More	2.2	2.4	35		1.8	1.9	40		1.5	1.5	45		1.4	1.3	50		1.3	1.2	55		1.3	1.2
<u>Age</u>	<u>Service</u>	<u>Male</u>	<u>Female</u>																																																																		
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50		1.3	1.2																																																																		
55		1.3	1.2																																																																		

11. Disablement Rates	Active participant disability rates at sample ages:		
	<u>Age</u>	<u>Male</u>	<u>Female</u>
	20	0.00%	0.01%
	25	0.00	0.01
	30	0.00	0.01
	35	0.00	0.01
	40	0.01	0.01
	45	0.02	0.04
	50	0.06	0.07
	55	0.12	0.10
	60	0.19	0.15
12. Medical Trend (Annual Increases)	<u>Year</u>	<u>Medical</u>	
	1	7.5%	
	2	7.0	
	3	6.5	
	4	6.4	
	5	6.3	
	6	6.2	
	7	6.1	
	8	6.0	
	9	5.9	
	10	5.8	
	11	5.7	
	12	5.6	
	13	5.5	
	14	5.4	
	15	5.3	
	16	5.2	
	17	5.1	
	18 & Over	5.0	

13. Salary Merit Scale <i>(Annual Increases)</i>	<table> <tr> <th><u>Service</u></th><th><u>Increase</u></th></tr> <tr><td>1</td><td>5.6%</td></tr> <tr><td>2</td><td>5.6</td></tr> <tr><td>3</td><td>5.2</td></tr> <tr><td>4</td><td>4.7</td></tr> <tr><td>5</td><td>4.3</td></tr> <tr><td>10</td><td>2.6</td></tr> <tr><td>15</td><td>1.4</td></tr> <tr><td>20</td><td>0.6</td></tr> <tr><td>25</td><td>0.3</td></tr> <tr><td>30</td><td>0.2</td></tr> <tr><td>35</td><td>0.1</td></tr> </table> <p>The assumed salary inflation of 3.0% per year is added to these merit increases to get the total assumed increase in salary</p>	<u>Service</u>	<u>Increase</u>	1	5.6%	2	5.6	3	5.2	4	4.7	5	4.3	10	2.6	15	1.4	20	0.6	25	0.3	30	0.2	35	0.1
<u>Service</u>	<u>Increase</u>																								
1	5.6%																								
2	5.6																								
3	5.2																								
4	4.7																								
5	4.3																								
10	2.6																								
15	1.4																								
20	0.6																								
25	0.3																								
30	0.2																								
35	0.1																								
14. Age Related Health Care Cost	<p>2019/2020 monthly medical premium rates under the District's plan were \$771.58 and \$1,706.46 (Single and Family, respectively).</p> <p>Health care costs are assumed to increase each year of age separate from trend due to increased cost of older participants, as follows:</p> <table> <tr> <th><u>Age</u></th><th><u>Rate</u></th></tr> <tr><td>Under 40</td><td>4.00%</td></tr> <tr><td>40-44</td><td>3.75%</td></tr> <tr><td>45-49</td><td>3.50%</td></tr> <tr><td>50-54</td><td>3.00%</td></tr> <tr><td>55-64</td><td>3.25%</td></tr> </table>	<u>Age</u>	<u>Rate</u>	Under 40	4.00%	40-44	3.75%	45-49	3.50%	50-54	3.00%	55-64	3.25%												
<u>Age</u>	<u>Rate</u>																								
Under 40	4.00%																								
40-44	3.75%																								
45-49	3.50%																								
50-54	3.00%																								
55-64	3.25%																								
15. Percent with Coverage at Retirement	<p>20% of active employees currently electing coverage, for the duration of COBRA.</p>																								
16. Census Data (Table X)	<p>Active employees listed as 'None' are part-time or hourly employees who are not eligible for medical coverage on the District's group plan, however were noted to be eligible to receive the HRA/HSA contributions noted on the benefit summary.</p>																								
17. Coverage Tier	<p>70% of future covered retirees are assumed to cover a spouse in retirement</p>																								
18. Spouses' Age	<p>Males are assumed to be three years older than their spouses</p>																								

**Emergency Rule Regarding Applicability and Modification of Board Policies &
Administrative Rules During the COVID Public Health Emergency**

Policy 1

The Cochrane-Fountain City School Board authorizes the District Administrator to adjust or suspend board policies or administrative rules as needed to address situations related to COVID-19. Should the District Administrator be required to invoke this Policy, the District Administrator shall notify the Board of the adjustment or suspension at the earliest possible opportunity.

Adoption Date: August 19, 2020.

Employee Compensation Paid From Federal Grants During Extraordinary Circumstances

Policy 671.5

Under unexpected or extraordinary circumstances, such as a public health emergency, the District shall continue to charge the compensation (including but not necessarily limited to salaries, wages, and fringe benefits) of its employees who are paid by a currently active Federal grant consistent with the organization's policies and procedures for paying compensation from all funding sources, Federal and non-Federal.

If the District pays similarly situated employees whose compensation is paid with non-Federal funds during an extended closure, those paid with Federal grant funds may also continue to be paid. The procedures for documenting time and effort per the Federal Uniform Grant Guidance (2 CFR §200.430(i) "Standards for documenting personnel expenses") under unexpected or extraordinary circumstances will include documenting the funding source of the personnel before the circumstance and the funding source of the personnel during the extended closure.

This documentation will be authorized by the District Administrator and maintained for auditing or monitoring purposes. Through the process of documenting time and effort under unexpected or extraordinary circumstances, the authorizer will verify that employees who are being paid with federal grant funds while the program grant activities are closed in whole or in part due to the circumstance are not additionally being paid for working on other activities that are not closed down.

Legal References:

Wisconsin Statutes

Section 115.28(13)

[uniform financial accounting system for school districts]

Section 120.13(6)

[school board power to apply for and receive federal aid]

Federal Laws

2 C.F.R. part 200 subpt. D

[post federal award requirements — including standards for financial and program management]

2 C.F.R. part 200 subpt. E

[cost principles and allowable costs under the federal Uniform Guidance]

2 C.F.R. part 200 subpt. F

[audit requirements under the federal Uniform Guidance]

34 C.F.R. part 75

[U.S. Department of Education regulations for direct grant programs]

34 C.F.R. part 76

[U.S. Department of Education regulations for state-administered programs]

34 C.F.R. part 77

[definitions applicable to federal Education Department General Administrative Regulations (EDGAR)]

34 C.F.R. §75.135

[U.S. Department of Education direct grant competition exception for proposed implementation sites, implementation partners, or service providers]

Cross References: SP1: 4/24/20; Board Policy 660

Adoption Date: 8/19/2020

Nondiscrimination In District Programs, Activities, And Operations

Policy 113

The Cochrane-Fountain City School District prohibits all forms of unlawful discrimination against students, employees, and other persons in all aspects of the District's programs, activities, and operations. The term "unlawful discrimination" encompasses any unlawful policy, practice, conduct, or other unlawful denial of rights, benefits, or privileges that is based on any legally-protected status or classification (e.g., race, national origin, sex, disability, religion, etc.). Various state and federal laws establish the actions that do (and do not) constitute unlawful discrimination with respect to each protected status or classification. Where applicable, unlawful harassment that is based on a legally-protected status is one form of unlawful discrimination.

The District requires and will enforce nondiscrimination in a manner that is consistent with applicable constitutional provisions and with the rights and obligations that are established under all applicable state and federal civil rights laws, including but not limited to the current provisions of the following federal laws, which jointly serve to identify and protect the rights of students, employees, and other persons:

- Title IX of the Education Amendments of 1972 (sex discrimination);
- Section 504 of the Rehabilitation Act (disability discrimination);
- The Americans with Disabilities Act (including both the employment-related provisions of the ADA as well as Title II of the ADA, which broadly prohibits discrimination on the basis of disability in state and local government services);
- Titles IV and VI of the Civil Rights Act of 1964 (addressing discrimination based on race, color, national origin, sex, or religion);
- The Age Discrimination Act of 1975 (age discrimination);
- The nondiscrimination provisions of the Elementary and Secondary Education Act;
- The civil rights provisions associated with the District's participation in federal nutrition programs.

There are a significant number of additional state and federal nondiscrimination laws that are not listed above that further establish the rights of students and/or employees. In recognition of such laws, the District maintains additional nondiscrimination policies and rules that specifically and uniquely cover students (see, for example, Policy 411 and Policy 411.1 within the District's policy manual) and all aspects of employment and personnel administration within the District (see, for example, Policy 511 and Policy 512).

Special Statement Regarding Sex Discrimination under Title IX

As mandated by the federal Title IX statutes and the regulations set forth in Chapter 106 of Title 34 of the Code of Federal Regulations ("the federal Title IX regulations"), the District does not unlawfully discriminate on the basis of sex in any education program or activity that the District operates. Title IX's requirement not to discriminate in any education program or activity extends to District students, certain admissions processes, and District employment. Inquiries regarding how Title IX and the federal Title IX regulations apply to the District may be referred to the District's Title IX Coordinator (as designated below), to the Assistant Secretary for Civil Rights at the U.S. Department of Education, or to both.

Designation and Authorization of Nondiscrimination Coordinator(s)

Any questions concerning the District's nondiscrimination and equal opportunities policies, the application of any nondiscrimination law to the District, or the District's discrimination-related reporting and complaint procedures should be directed to the Assistant Principal who is also designated as the District's Title IX Coordinator. The contact information for this position is as follows:

Assistant Principal
S2770 State Road 35, Fountain City WI 54629
608-687-7771 x108
first initial last name@cfc.k12.wi.us

In his/her capacity as a Title IX Coordinator, the above-identified individual is authorized to coordinate the District's efforts to comply with the District's responsibilities under Title IX and the federal Title IX regulations. This same individual also serves as the employee who is designated to receive any student discrimination complaints arising under section 118.13 of the state statutes and Chapter PI 9 of the Wisconsin Administrative Code.

Any Person May Submit a Complaint or Report of Discrimination to the District

The District is committed to the appropriate resolution of complaints and reports that allege (1) unlawful discrimination or a violation of a District nondiscrimination policy, including any form of prohibited harassment that is based on a legally-protected status; or (2) any type of retaliation that is prohibited by a nondiscrimination law or a District nondiscrimination policy.

Accordingly, except as otherwise required by law, **any person** (including a witness or other person who has not been harmed/victimized by the alleged conduct or challenged policy) may report a concern or allegation of prohibited discrimination or prohibited retaliation to the Assistant Principal/Title IX Coordinator, using the contact information provided above and any of the following methods:

1. By U.S. mail, by electronic mail, or by telephone, at any time; or
2. By any other means that results in the Assistant Principal/Title IX Coordinator actually receiving the person's verbal or written report, including by submitting the report to the Assistant Principal/Title IX Coordinator in person (e.g., at an arranged meeting or when the coordinator is otherwise reasonably available during normal working hours).

As an exception to the above reporting procedure, if the report or complaint identifies the Assistant Principal /Title IX Coordinator as a person responsible for the alleged prohibited conduct, or if the Assistant Principal /Title IX Coordinator is affected by a conflict of interest or otherwise unavailable, then the person making the report may submit it to the Principal either in person, by mail, by telephone, or by electronic mail. The contact information for the Principal is as follows:

Principal
S2770 State Road 35, Fountain City WI 54629
608-687-7771 x102
first initial last name@cfc.k12.wi.us

Individuals submitting a report or complaint of prohibited discrimination under this policy are strongly encouraged to contact the District to confirm that their report was received as intended.

Except as provided below regarding formal complaints of Title IX sexual harassment or as otherwise required by any law, a report or complaint received under this policy will be processed according to the discrimination complaint procedures that the District has established under its student nondiscrimination policies or under its equal employment opportunities policies, as applicable to the facts and circumstances. For reports or complaints of alleged discrimination that are neither student matters nor employment matters, the District will normally process the matter under the complaint procedures that apply to students.

Filing a Formal Complaint of Title IX Sexual Harassment

An individual who is alleged to be the victim of conduct that could constitute sexual harassment under the federal Title IX regulations (i.e., a Title IX “complainant”), or a parent or guardian who has a legal right to act on behalf of such an individual, may file a “formal complaint” of “sexual harassment,” as those terms are defined in 34 C.F.R. §106.30.

No Title IX complainant is obligated to file a formal complaint, but a qualifying formal complaint is necessary for the District to start an investigation of Title IX sexual harassment allegations using the District’s formal Title IX grievance process. Even in the absence of a formal complaint that initiates the formal grievance process, the District still has legal obligations to respond to allegations of Title IX sexual harassment whenever the District has sufficient notice of the allegations (i.e., from any source).

All of the following apply to a formal complaint of Title IX sexual harassment:

1. At the time of filing a formal complaint, the complainant must be participating in or attempting to participate in the education program or activity of the District (including through employment).
2. The formal complaint must be in the form of a document or an electronic submission (e.g., an electronic mail message or a file attached to an email) that:
 - a. Alleges sexual harassment against a respondent (if the identity of the respondent is not known, it is not necessary to identify the respondent by name);
 - b. Requests that the District investigate the allegation(s) of sexual harassment; **and**
 - c. Contains the complainant's physical or digital signature, or otherwise indicates that the complainant is the person filing the formal complaint.
3. The formal complaint must normally be **filed with the District’s Title IX Coordinator** by submitting the document or electronic submission either **in person, by U.S. mail, or by electronic mail**, using the District-designated contact information listed above in this policy. However, if the formal complaint identifies the Title IX Coordinator as a respondent (i.e., a person reported as a perpetrator of the alleged sexual harassment), or if the Title IX Coordinator is affected by a conflict of interest or is otherwise unavailable, then the complainant may file the document or electronic submission directly with the Principal, either in person, by mail, or by electronic mail using the contact information provided above.

When a formal complaint is not filed in person, complainants are strongly encouraged to contact the District to confirm that their complaint was actually received as intended.

If a complainant files a formal complaint of Title IX sexual harassment, or if a Title IX Coordinator signs such a formal complaint on behalf of the District, then:

1. The formal complaint must be resolved according to the federal regulations and District processes that specifically apply to such formal complaints; and

2. Unless otherwise directed by the School Board or this policy, the District Administrator or his/her administrative-level designee is expected to designate and assign qualified individuals to perform the roles that are defined for District agents within the District's grievance process for formal complaints of Title IX sexual harassment. In addition:
 - a. The District Administrator may assign one or more of the roles to a qualified individual who is not an employee of the District, including an outside attorney or other contracted service provider, with notice to the Board.
 - b. The Title IX Coordinator and the District Administrator shall ensure that the individual(s) assigned to perform such roles have completed any training required by the federal Title IX regulations.
 - c. If the District determines that a person assigned to such a role is unavailable, disqualified by a conflict of interest or bias, or otherwise unable to perform the responsibilities of the role, the administration shall assign another qualified individual to perform the role.
 - d. The Board or a person designated by the Board shall assign such roles with respect to any formal complaint in which the District Administrator is alleged to be the perpetrator of conduct that could constitute Title IX sexual harassment. The Title IX Coordinator and the District Administrator shall inform the Board of any such need to assign the roles.

Filing a formal complaint of Title IX sexual harassment is one way to report such harassment. However, if a Title IX complainant or other person is not eligible to file a qualifying formal complaint, or if they choose not to do so, the person may still submit a report of the allegations to the District as further described above within this policy (i.e., a report that is **not** a formal complaint for purposes of Title IX). Moreover, **any** report of conduct that could constitute sexual harassment under Title IX that causes the District to have actual knowledge of the relevant conduct/allegations requires an appropriate response by the District, even if the reporting procedures defined in this policy were not followed and even if no formal complaint has been or ever is filed.

Deadline for Filing an Initial Report or Complaint

There is no absolute deadline for the initial filing of a report or complaint of discrimination under this policy. The District always has an interest in being made aware of potential concerns with prohibited discrimination, harassment, or retaliation. However, any person who has a complaint or concern involving such a matter is encouraged to notify the District or pursue a complaint as soon as reasonably possible after the occurrence of the relevant events. A material gap in pursuing a complaint or concern can affect the extent to which it is practical to investigate the matter, and a delay may also limit the range of remedies and resolutions that are reasonably available.

The following apply to any report or complaint of discrimination that has been filed under this policy, except for formal complaints of Title IX sexual harassment (which are instead subject to the dismissal and appeal provisions of the grievance process that the District has adopted for such complaints):

1. At least one of the following administrators, acting in consultation as needed with District legal counsel, must authorize the dismissal or other alternative disposition of a report or complaint due to a lack of timeliness: District Administrator
2. Any actual party in interest to the allegations raised by the report or complaint (i.e., any alleged victim or any person alleged to be responsible for the discrimination) may appeal a decision

authorized under the previous paragraph to the District Administrator. Or, if the District Administrator authorized the initial decision, the party may request reconsideration.

Confidentiality of Reports and Complaints

Although absolute confidentiality cannot be assured, the District will maintain the confidentiality of discrimination reports and complaints to the extent required by any applicable law, and the District will otherwise make efforts to maintain confidentiality where non-disclosure does not interfere with the District's ability to appropriately process and respond to the report or complaint. Nonetheless, investigating a matter often involves disclosing (directly or indirectly) the identity of persons involved in the particular events/issues. Individuals who have specific concerns about confidentiality should arrange to discuss those concerns with the District as early as possible in the process.

Retaliation Prohibited

No official, employee, or agent of the District or any other person may intimidate, threaten, coerce, or unlawfully discriminate against any individual (1) for the purpose of interfering with any right or privilege secured by any nondiscrimination statute or related regulation, or (2) because the individual has made a report or complaint, or testified, assisted, participated, or exercised a legal right to refuse to participate in any manner in an investigation or proceeding conducted under the this policy or any other District nondiscrimination policy.

Prohibition on Bad Faith Conduct/Abuse of Process

To the extent permitted by law, the District prohibits and reserves authority to appropriately address and impose consequences for bad-faith conduct by individuals who make a report or complaint, testify, assist, or participate in any manner in an investigation or proceeding conducted under the this policy or any other District nondiscrimination policy. For example, the District may impose lawful consequences for making a materially false statement in bad faith in the course of any proceeding that is conducted under this policy or any other District nondiscrimination policy. Examples of abuse of process include, but are not limited to, the pursuit of allegations that the complaining party knows to be wholly frivolous or the use of dilatory tactics that have the purpose or reasonably foreseeable result of unreasonably interfering with a prompt and equitable resolution of alleged discrimination or retaliation.

Consequences for Violations

Any person who is determined to be responsible for any form of unlawful discrimination, any act of prohibited retaliation, or other violation of this policy is subject to appropriate disciplinary action and/or other appropriate consequences that are within the District's lawful authority.

In addition, any employee or authorized agent of the District who, considering the duties, responsibilities, and expectations established for their position/role, fails to reasonably respond to complaints or reports of alleged discrimination or retaliation, or who otherwise fails to reasonably act on their knowledge of a possible violation of a nondiscrimination law or a District nondiscrimination policy, is also subject to possible disciplinary action. The District may establish specific guidelines and expectations for employees and other authorized agents of the District to take appropriate action with respect to such knowledge through rules adopted as written administrative procedures, provisions within the employee handbook, and/or through other means.

Nondiscrimination Notices; Dissemination of Policy and Complaint/Reporting Procedures

The District Administrator and the District's designated nondiscrimination coordinators share joint responsibility for ensuring that the District prepares and issues, on a timely basis, all legally-required general notices of (1) the rights of students, employees, and other persons under the state and federal nondiscrimination laws; (2) the District's nondiscrimination policies; and (3) applicable reporting and complaint procedures. Beyond meeting legal requirements and any local policy requirements, the administration is encouraged to further disseminate such information using such methods as the administration deems appropriate.

Maintenance of Complaint Records; Report Preparation

The District Administrator and the District's designated nondiscrimination coordinators share joint responsibility for ensuring that the District maintains adequate records of reports and complaints of discrimination and retaliation, including records of the District's response and disposition. Such records shall meet applicable legal requirements for documentation and records retention. The District Administrator and the applicable coordinators shall also direct and oversee the timely preparation of all annual or other reports and evaluations regarding nondiscrimination initiatives/compliance that the District is required to provide to the Department of Public Instruction or to any other oversight entity.

Legal References:

Wisconsin Statutes

<u>Subch. III of Ch. 106</u>	[state equal rights programs, some of which can apply to school districts in at least some circumstances]
<u>Subch. II of Ch. 111</u>	[the state fair employment and nondiscrimination statutes, including specific prohibited bases of discrimination (sections 111.31 to 111.395)]
<u>Section 118.13</u>	[student nondiscrimination; policy/procedures required]
<u>Section 118.134</u>	[race-based nicknames, logos, mascots]
<u>Section 118.195</u>	[discrimination against teachers with disabilities]
<u>Section 118.20</u>	[teacher/administrator discrimination prohibited]

Wisconsin Administrative Code

<u>PI 9</u>	[student nondiscrimination; policy, procedures, notices, and reporting required]
<u>PI 41</u>	[accommodating student religious beliefs; policy required]

Federal Laws

<u>20 U.S.C. §1681 et seq.</u>	[Title IX of the Education Amendments of 1972, as amended, prohibiting sex discrimination in federally-supported educational programs; implementing regulations at 34 C.F.R. Part 106]
<u>20 U.S.C. §1400 et seq.</u>	[The Individuals with Disabilities Education Act, providing for programs, services, and rights for students with disabilities; implementing regulations at 34 C.F.R. Part 300]
<u>20 U.S.C. §6312(e)(3)(D)</u>	[addressing nondiscrimination in admission to federally-assisted education programs on the basis of surname or language-minority status]
<u>42 U.S.C. §2000e et seq.</u>	[Title VII of the Civil Rights Act of 1964, as amended, prohibiting employment discrimination based race, color, national origin, sex, pregnancy, and religion; implementing regulations at 29 C.F.R. Ch. XIV]
<u>42 U.S.C. §2000d et seq.</u>	[Title VI of the Civil Rights Act of 1964, as amended, prohibiting discrimination on the basis of race, color, or national origin in any program or activity that receives federal funds; implementing regulations at 28 C.F.R. Part 42, Subpart C]

<u>42 U.S.C. §12111 et seq.</u>	[The Americans with Disabilities Act, Title I, as amended, prohibiting employment discrimination based on a qualifying disability; implementing regulations at 29 C.F.R. Part 1602 and Part 1630]
<u>42 U.S.C. §12131 et seq.</u>	[The Americans with Disabilities Act, Title II, as amended, nondiscrimination based on disability by state and local governments; implementing regulations at 28 C.F.R. Part 35]
<u>29 U.S.C. §794 et seq.</u>	[Section 504 of the Rehabilitation Act of 1973, as amended, prohibiting discrimination based on a qualifying disability by recipients of federal funds; implementing regulations at 34 C.F.R. Part 104, 28 C.F.R. Part 42, Subpart G, and 29 C.F.R. Part 1640]
<u>29 U.S.C. §621 et seq.</u>	[Age Discrimination in Employment Act, as amended; implementing regulations at 29 C.F.R. Parts 1625 to 1627]
8 U.S.C. §1324b(a)	[prohibiting employment discrimination based on national origin and citizenship status; implementing regulations at 28 C.F.R. Part 44]

Cross References: SP2 7/23/2020; Board Policy 411; 511

Adoption Date: 8/19/2020

District Response to Alleged Sexual Harassment Under Title IX
Policy 113, Rule 1

This rule has been established to facilitate the District's compliance with requirements of the federal regulations issued under Title IX of the Education Amendments of 1972 ("Title IX"). Specifically, this rule establishes expectations and procedures for the prompt and equitable resolution of reports and complaints that allege unlawful sexual harassment, as defined by the Title IX regulations, within the District's education program and activities. The existence of this rule, as a reflection of federal regulatory mandates, is not intended to suggest that sexual harassment is any more or any less serious, or any more or any less of a concern to the District, than harassment that is based on any other legally-protected status (e.g., race, national origin, disability, religion, etc.).

All District officials, District employees, and other persons acting as agents of the District must keep confidential the identity of (1) any individual who has made a report or complaint of sex discrimination that would be prohibited by Title IX, including any individual who has made a report or filed a formal complaint alleging Title IX sexual harassment; (2) any complainant (i.e., any individual who is alleged to be the victim of conduct that could constitute Title IX sexual harassment); (3) any individual who has been reported to be the perpetrator of conduct that could constitute sex discrimination under Title IX; (4) any respondent (i.e., any individual who has been reported to be the perpetrator of conduct that could constitute Title IX sexual harassment); and (5) any witness, except as may be required by law, permitted by the Family Educational Rights and Privacy Act and its implementing regulations, or reasonably necessary to carry out the purposes of the federal Title IX regulations, including the conduct of any investigation, hearing, or judicial proceeding arising under the federal Title IX regulations

**Responding to reports or other notice to the District of Title IX sexual harassment
when no formal complaint has been filed**

The following procedures apply any time that a District Title IX Coordinator determines that the District has notice of Title IX sexual harassment or allegations of Title IX sexual harassment, but no formal complaint of Title IX sexual harassment has been filed by a complainant or signed by a Title IX Coordinator:

1. A District Title IX Coordinator must promptly contact the complainant (i.e., the individual who is alleged to be the victim of conduct that could constitute sexual harassment) regarding supportive measures (see below) and regarding the process for filing a formal complaint.
2. In consultation with other District officials as needed, a Title IX Coordinator will coordinate the identification, offering, and implementation of appropriate supportive measures for the complainant (see below).
3. A Title IX Coordinator or any administrator with knowledge of the relevant circumstances relating to the allegations of sexual harassment may, at any time, contact the District Administrator for the purpose of evaluating whether the District will initiate the removal of the respondent from the District's education program or activity on an emergency basis, under the limited circumstances, procedures, and standards identified in the federal Title IX regulations. Procedures and standards established under other laws or District policies may also need to be satisfied in connection with any such emergency removal.

4. If an eligible complainant elects to file a formal complaint of Title IX sexual harassment at any point, the formal complaint shall be processed as provided, below, within this rule.
5. If a complainant is not eligible to file a formal complaint of sexual harassment under Title IX, or chooses not to do so, a Title IX Coordinator is authorized to sign a formal complaint regarding the alleged conduct. The following apply to the discretionary decision to sign a formal complaint on behalf of the District:
 - a. The Title IX Coordinator may not delegate the determination in full to another agent or employee of the District. However, prior to making the determination, the Title IX Coordinator may consult, as needed, with appropriate persons, such as the District Administrator or District legal counsel.
 - b. The primary reasons that a Title IX Coordinator would sign a Title IX complaint and initiate an investigation would be a determination, on behalf of the District, that the District's interests in safety and/or in potential sanctions for any respondent(s) make an investigation and determination of responsibility pursuant to a formal complaint reasonably necessary under the circumstances.
 - c. A Title IX Coordinator shall not sign a formal complaint against the wishes of a complainant if involving an unwilling complainant in the grievance process would be clearly unreasonable in light of the known circumstances.
 - d. If a Title IX Coordinator signs a formal complaint alleging Title IX sexual harassment, the complaint shall be processed as provided, below, within this rule.
 - e. Upon signing a formal complaint, the Title IX Coordinator does not become a complainant or a party to the complaint, and any complainant who is identified in relation to the allegations retains his/her status as a complainant in connection with the grievance process.
6. Nothing in this rule diminishes the District's obligations to respond to Title IX sexual harassment or allegations of Title IX sexual harassment in a prompt manner that is not deliberately indifferent in all circumstances in which the federal Title IX regulations deem the District to have actual knowledge of such harassment.

**Supportive measures in connection with any report, formal complaint, or other notice
to the District of Title IX sexual harassment**

1. "Supportive measures" are expressly defined and further described in the definitions section of this rule (see below).
2. The District will provide supportive measures to complainants to the extent required by the Title IX regulations. The District may provide supportive measures to a respondent, but it is not required to do so in all cases.
3. Any time a Title IX Coordinator becomes aware that the District has actual knowledge of Title IX sexual harassment or allegations of Title IX sexual harassment, the Title IX Coordinator shall:
 - a. Promptly contact the complainant, if known, to:

- i. Discuss the availability of supportive measures;
 - ii. Consider the complainant's wishes with respect to supportive measures;
 - iii. Inform the complainant of the availability of supportive measures with or without the filing of a formal complaint; and
 - iv. Explain to the complainant the process for filing a formal complaint (if the complainant has not already filed a formal complaint about the conduct).
 - b. Coordinate the identification, offering, and implementation of supportive measures that the District provides to a complainant or respondent, including appropriate monitoring of the implementation process, coordinating potential modifications to the measures, and, as applicable, determining the appropriate time to end specific supportive measures.
4. All District officials, employees, and other persons acting as agents of the District must maintain as confidential any supportive measures provided to a complainant or respondent to the extent that maintaining such confidentiality would not impair the ability of the District to provide the supportive measures.
 5. The District is required to document any supportive measures that the District provides in response to a report or formal complaint of Title IX sexual harassment. Conversely, if the District does not provide a complainant with supportive measures for any reason, then the District is required to document the reasons why such a response was not clearly unreasonable in light of the known circumstances.

Grievance process for handling formal complaints of sexual harassment under Title IX

This grievance process applies to formal complaints of Title IX sexual harassment. Except to the extent a formal complaint is dismissed (in whole or in part), the District is obligated to investigate a formal complaint of Title IX sexual harassment pursuant to this process. The District is further obligated to treat complainants and respondents equitably by:

1. Offering supportive measures to a complainant (see above).
2. Following this grievance process before imposing disciplinary sanctions or other punitive actions against a respondent for any alleged Title IX sexual harassment, subject to the allowances made in the federal Title IX regulations for implementing supportive measures, implementing an emergency removal, and placing an employee, while a formal complaint is pending, on administrative leave.
3. Providing remedies to a complainant where a determination of responsibility for sexual harassment has been made against the respondent.
4. Requiring its agents to adhere to the additional requirements and standards set forth below.

Standards Applicable to District Agents Involved in the Grievance Process

At the point that the Title IX Coordinator determines that a formal complaint involving allegations Title IX sexual harassment is pending, the Title IX Coordinator shall ensure that the District assigns the roles of complaint investigator, responsibility decision-maker, and appeal decision-maker on a timely basis, whether at the outset the process or during the process. All such individuals, whether or not District employees, must be appropriately trained to perform their role. The assigned roles shall be performed by different persons to the extent required by the federal Title IX regulations. The District may re-assign the roles or assign multiple qualified individuals to perform specific roles if deemed appropriate in a particular case.

All persons who are authorized to act as agents of the District in connection with the grievance process, including but not limited to any Title IX Coordinator, complaint investigator, decision-maker, or facilitator of an informal resolution process, are required to:

1. Engage in an objective evaluation of all relevant evidence—including both inculpatory and exculpatory evidence.
2. Avoid making any credibility determinations based on a person's status as a complainant, respondent, or witness.
3. Be free from any conflict of interest that impermissibly inhibits the person's objectivity, impartiality, or independent and good-faith judgment.
4. Avoid exhibiting or applying any bias for or against complainants or respondents generally, or for or against an individual complainant or respondent.
5. Self-report any known pre-existing relationships (familial, social, etc.) to parties or material witnesses and any other known circumstances that relate to a formal complaint and that may reasonably cause the District to disqualify the person from performing a particular role as an agent of the District in the grievance process due to concerns with a conflict of interest or bias. Such a report may be made to a Title IX Coordinator or to the District Administrator. Previous interactions with a complainant, respondent, or material witness in a professional capacity, standing alone and in the absence of other specific circumstances, would normally be insufficient to raise a material concern about a conflict of interest or bias.
6. Apply a presumption, throughout the course of performing their designated role(s), that the respondent is not responsible for the alleged conduct until a determination regarding responsibility is made at the conclusion of the grievance process.
7. Refrain from requiring, allowing, relying upon, or otherwise using questions or evidence that constitute, or seek disclosure of, information protected under a legally recognized privilege (e.g., attorney-client privilege), unless the person holding such privilege has waived the privilege.
8. Refrain from accessing, considering, disclosing, or otherwise using a party's records that are made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in the professional's or paraprofessional's capacity, or assisting in that capacity, and which are made and maintained in connection with the provision of treatment to the party, unless the District obtains that party's voluntary, written consent to do so for purposes of the grievance process (if a party is under 18 years old, then the District must obtain the voluntary, written consent of a parent or guardian).
9. Maintain confidentiality with respect to the identities of persons involved in the grievance process to the extent required by 34 C.F.R. §106.71(a).
10. Avoid restricting the ability of either party to discuss the allegations under investigation or to gather and present relevant evidence, except to the extent permitted or required by applicable law.

This provision does not restrict the District or its agents from requiring the parties to a formal complaint (including their advisors) to refrain from disseminating certain evidence or other records to others, provided that any such requirement(s) must be lawful and must not unreasonably interfere with the purposes of this grievance process. In some situations, established law may independently prohibit any such dissemination of particular evidence/records.

The Main Procedural Steps of the Grievance Process

Subject to the provisions, below, regarding (1) voluntary informal resolution processes, and (2) the dismissal of complaints or any individual allegations within a complaint, the following steps outline the main procedures of the grievance process.

I. Notice of the allegations, the grievance process, and certain rights.

Normally within [15] business days of receiving a formal complaint, and always at least [5] calendar days before a party will be required to appear for an initial investigative interview, a Title IX Coordinator or his/her designee shall provide all known parties (i.e., complainant(s) and respondent(s)) with written notice of the following:

1. The District's grievance process for formal complaints of Title IX sexual harassment, including a description of any informal resolution process.
2. Notice of the allegations potentially constituting sexual harassment as defined under the Title IX regulations, including sufficient details known at the time. Sufficient details include:
 - a. The identities of the parties involved in the incident(s), if known;
 - b. The conduct allegedly constituting sexual harassment under Title IX; and
 - c. The date and location of the alleged incident(s), if known.
3. The written notice must also:
 - a. Include a statement that the respondent is presumed not responsible for the alleged conduct and that a determination regarding responsibility is made at the conclusion of the grievance process.
 - b. Inform the parties that they may have an advisor of their choice, who may be, but is not required to be, an attorney, who may accompany the party when the party attends any District meeting or proceeding that is part of the grievance process (including investigative interviews).
 - c. Inform the parties that they will have the right to inspect and review the evidence obtained as part of the investigation that is directly related to the allegations raised in a formal complaint, as further provided under the Title IX regulations.
 - d. Inform the parties that, by policy, the District prohibits a person from knowingly making false statements or knowingly submitting false information during the grievance process.

If, in the course of an investigation, the District decides to investigate allegations about the complainant or respondent that were not included in the initial notice of allegations, the Title IX Coordinator or the complaint investigator, or a designee acting on their behalf, must provide written notice of the additional allegations to all parties who identified are known.

II. Investigation of the allegations

An investigator assigned by the District will conduct an investigation of the allegations of which the parties have been notified (as provided in the previous step). The purpose of the investigation is to gather evidence.

The District has the burden of gathering evidence, both inculpatory and exculpatory, sufficient to reach a determination regarding responsibility. In addition, because the District has the burden of proof, the District bears the burden of conducting a balanced and sufficiently comprehensive investigation such that the burden of proof is not shifted to either of the parties to affirmatively put forth the evidence that would be necessary to either prove or defeat the allegations.

When conducting the investigation, an investigator will:

1. Provide, to a party whose participation is invited or expected, written notice of the date, time, location, participants, and purpose of any investigative interview or other meeting held as part of the investigation, with sufficient time for the party to prepare to participate.
2. Allow any party to be accompanied to any investigative interview or other meeting held as part of the investigation by one advisor of their choice. Under any circumstances where a parent or guardian has a legal right to act on behalf of a party (e.g., because the party is a minor), the party's parent or guardian may also accompany the party to any such meeting.
3. Conduct one or more investigative interviews of the complainant(s), the respondent(s), and such witnesses as the investigator determines may provide relevant evidence that is able to be considered and that is not unduly duplicative.
4. Offer each party an opportunity to identify fact and expert witnesses who the party believes should be interviewed as part of the investigation, along with the nature of the evidence that the party believes the witness may be able to provide. If the investigator declines to interview a witness identified by a party or is unable to interview a witness (e.g., because the witness is not willing to participate or is not reasonably available), the investigator shall document the reason for such decision or unavailability and, unless prohibited by law from doing so, provide the parties with such explanation upon request.
5. Consider such documentary and other evidence as a party may wish to proffer, except that no party or his/her advisor will be permitted to conduct direct, in-person questioning of another party or of any third-party witness at any interview or investigative meeting called by the District. If the investigator rules that any proffered evidence will not be accepted into the record of the investigation, the investigator shall document the reason for such ruling; return the evidence to the party that offered it (in the case of physical evidence); and, unless prohibited by law from doing so, provide the parties with the reason the evidence was rejected upon request.
6. Accept such other evidence into the record as the investigator deems to be relevant and directly related to the pending allegations, recognizing that nothing prohibits an investigator from initially accepting evidence that may not be relevant.

After the investigator completes the process of gathering evidence:

1. An investigator, or a designee acting on his/her behalf, must send to each party and the party's advisor, if any, the evidence obtained from the investigation that is subject to inspection and review. Such evidence may be provided in an electronic format or as a hard copy, and consists of the evidence obtained as part of the investigation that is directly related to the pending allegations, including:

- a. Both inculpatory or exculpatory evidence, whether obtained from a party or other source; and
 - b. Any such evidence upon which the District does not intend to rely in reaching a determination regarding responsibility.
2. Beginning from the date that the evidence is delivered to the parties, the investigator(s) must give the parties at least 10 calendar days to submit a written response to the evidence. Providing such a response is optional
3. After receiving and giving due consideration to any timely written responses received from the parties, the investigator(s) shall complete an investigative report that fairly summarizes the relevant evidence.
 - a. In the report, the investigator may convey facts, observations, or impressions that address the credibility of particular persons or other evidence, but any such credibility assessments conveyed in the report are not binding on the decision-maker(s).
 - b. The report shall not advocate for a specific determination or outcome.
4. An investigator or his/her designee shall send to each party and the party's advisor, if any, the investigative report in an electronic format or a hard copy.
5. Beginning from the date that the investigative report is delivered to the parties, the parties will be given at least 10 calendar days to provide a written response to the report, which response (if any) will become part of the record to be reviewed by the decision-maker. Providing such a response is optional.
6. After the District receives the parties' responses to the evidence (if any), and/or after the District receives the parties' responses to the investigative report, if the investigator provides any additional opportunities to submit additional evidence, or to further respond to any statements, questions, or additional evidence, such additional opportunities (as allowable but not mandatory practices) must apply equally to both parties. At the discretion of the investigator, the investigative report may be amended or supplemented
7. The investigator will forward the final investigative report and the complete investigative record to the District-designated decision-maker for a determination of responsibility.

III. Determinations of responsibility

A decision-maker assigned by the District will make a determination of responsibility with the respect to the allegations of which the parties have been notified and that have been subject to investigation (as provided in the previous steps), based on an analysis of the relevant evidence. During this stage of the proceedings:

1. As early as the point at which the District provides the final investigative report to the parties, or shortly thereafter, an investigator, decision-maker, or designee acting on their behalf shall inform each party that they have the opportunity to submit written, relevant questions that the party wants asked of any party or witness prior to the determination of responsibility, subject to the following:
 - a. The notice of the opportunity to submit such questions shall identify a submission deadline and the allowable method(s) of submission. Beginning from the date that the notice is delivered, the District shall allow the parties at least [5] calendar days to submit any questions.
 - b. If any questions are submitted by the parties, the decision-maker shall either:

- i. Pose the submitted questions to the relevant person(s) and provide each party with the answers; or
 - ii. Explain to the party proposing the questions any decision to exclude a question as not relevant or as otherwise impermissible in the context of this grievance process.
 - c. If any questions were submitted, posed, and answered as provided immediately above, then the decision-maker shall permit a limited opportunity for the parties submit follow-up questions. Any such follow-up questions must be reasonably related to the initial question and answers and must not be unduly duplicative of other evidence that is already in the record.
 - i. The decision-maker shall identify a submission deadline for such follow-up questions, which shall be a minimum of [3] calendar days from the date that the parties are provided with the answers to the initial questions.
 - ii. The decision-maker shall either pose the follow-up questions and provide each party with the answers or explain any decision to exclude a question, in the same manner that applied to the initial questions.
2. Neither a decision-maker nor any person acting as the decision-maker's designee may hold a live, adversarial hearing involving the parties as part of this Title IX grievance process
3. In making determinations of responsibility with respect to the allegations addressed in the relevant investigative report, the decision-maker shall, in all cases, evaluate the available evidence and apply the "preponderance of the evidence" standard to determine whether any allegation has been substantiated and whether a party has committed any misconduct with respect to such allegation(s).
4. The decision-maker must issue a written determination regarding responsibility that includes all of the following:
 - a. Identification of the allegations potentially constituting sexual harassment under Title IX;
 - b. A description of the procedural steps taken from the receipt of the formal complaint through the determination, including any notifications to the parties, interviews with parties and witnesses, site visits, and any other methods used to gather evidence;
 - c. Findings of fact supporting the determination;
 - d. Conclusions regarding the application of the relevant legal standards and the District's code of conduct (i.e., any District policies or rules that apply to the party in question);
 - e. A statement of, and rationale for, the result as to each allegation, including all of the following:
 - i. A determination regarding responsibility;
 - ii. Any disciplinary sanctions the District imposes on the respondent or, in cases where a particular disciplinary sanction is beyond the direct authority of the decision-maker, a statement of the disciplinary sanction(s) that the decision-maker is recommending as an appropriate consequence;
 - iii. Whether the District will provide the complainant with any remedies designed to restore or preserve the complainant's equal access to the District's education program or activity; and

- iv. The District's procedures and permissible bases for the complainant and respondent to file an appeal under this grievance process. If a formal complaint of Title IX sexual harassment also constitutes a complaint of pupil discrimination under Chapter PI 9 of the Wisconsin Administrative Code, the District may also use this notice to inform the complainant of their right to appeal any adverse final determination of their complaint under state law to the State Superintendent of Public Instruction, as well as the procedures for making such an appeal to DPI.
- 5. The decision-maker or a designee acting on his/her behalf must provide the written determination to the parties simultaneously.
- 6. To the extent required by the Title IX regulations, disciplinary sanctions for Title IX sexual harassment and any remedies that could not be offered as supportive measure shall not be enforced until the determination of the complaint becomes final. The determination regarding responsibility becomes final, for District purposes, either:
 - a. If no appeal is filed, on the date on which an appeal would no longer be considered timely; or
 - b. If an appeal is filed, on the date that the District provides the parties with the written determination of the result of the appeal (see below).

IV. Appeals following a determination of responsibility

- 1. A complainant or respondent may file an appeal following:
 - a. Receipt of the written determination regarding responsibility; and
 - b. Receipt of notice of dismissal of a formal complaint or of any allegations within a complaint.
- 2. Any appeal filed by a party is strictly limited to one or more the following bases:
 - a. A procedural irregularity that affected the outcome of the matter.
 - b. New evidence that was not reasonably available at the time the determination regarding responsibility or dismissal was made, that could affect the outcome of the matter.
 - c. The Title IX Coordinator, investigator(s), or decision-maker(s) had a conflict of interest in the case or a bias for or against complainants or respondents generally or the individual complainant or respondent that affected the outcome of the matter.
 - d. The District committed a legal or factual error in applying the grounds for mandatory dismissal of a formal complaint of Title IX sexual harassment (in whole or in part), as such grounds are specified in the applicable federal regulations.
 - e. The District unreasonably determined that the complaint, or any of the specific allegations, should be dismissed on the basis that the District would not be able to gather evidence that would be sufficient to reach a determination.
- 3. An appeal must be filed in writing and submitted either in person, via U.S. mail, or via email to the Title IX Coordinator with a copy provided to the initial decision-maker. An appeal must be delivered to the District within [5] business days from the date the written determination or notice of dismissal is delivered to the party. The notice of appeal submitted by a party must do all of the following:
 - a. Clearly identify the specific bases, from those listed above, on which the party is appealing; and

- b. With reasonable specificity, state the factual basis for the appeal and the reasoning as to why the decision or dismissal being appealed from should be reversed or modified.
4. In connection with an appeal, a party may not introduce new evidence that is outside of the existing record of the complaint proceedings except as an offer of proof to support or refute a claimed conflict of interest or bias, or except in support of or in direct response to an appeal that is premised on a claim that the certain new evidence was not reasonably available at an earlier time.
5. Upon receiving a notice of appeal from a party, the Title IX Coordinator, appeal decision-maker, or a designee acting on their behalf shall promptly notify the other party (or parties), if known, that an appeal has been filed and provide a copy of the appeal to such other party (or parties).
6. The appeal decision maker will establish and inform all parties of a deadline for submitting any additional written statement the party may wish to submit in support of, or challenging, the original outcome on the grounds raised by any pending appeal. The deadline for such submissions shall be at least [5] calendar days following the date such notice is delivered to the parties.
7. An appeal decision maker shall deny an appeal that merely asserts that the District's decision is wrong (i.e., without identifying the applicable grounds for the assertion) or that fails to present a reasonably-developed argument in support of the appeal.
8. If the appeal decision-maker determines that there is a need to open the record to obtain and consider any additional evidence in order to resolve an appeal, the appeal decision-maker may offer additional equal opportunities for the parties to address and respond to any such new evidence if doing so is necessary to preserve the fairness of the proceedings.
9. The District may continue an ongoing investigation into a formal complaint during an appeal with respect to the dismissal of a complaint in part (i.e., dismissal of specific allegations). However, the investigation shall not be concluded until the appeal over the dismissed allegation(s) is decided.
10. The appeal decision-maker shall:
 - a. Issue a written decision describing the result of the appeal and the rationale for the result; and
 - b. Provide the written decision simultaneously to both parties.
11. The appeal decision-maker shall render the written decision within [15] business days of the deadline that he/she established for the receipt of the parties' written statements on appeal unless he/she communicates an extension of such timeframe, as further described below.

Other Elements, Requirements, and Limitations of the Grievance Process

Supportive Measures During the Grievance Process. The range of supportive measures available to complainants and respondents during and in connection with this grievance process does not materially change based on the fact that a formal complaint of sexual harassment under Title IX is pending. Supportive measures, as described and defined elsewhere in this rule, are available based on the District's actual knowledge of Title IX sexual harassment or allegations of Title IX sexual harassment, and the receipt of a formal complaint is one source of such knowledge. At the same time, supportive measures are intended to be individualized and context-sensitive. If the proceedings related to this grievance process create any changed circumstances or any special needs for a party, the party may contact a

District Title IX Coordinator for the purpose of discussing potential modifications to supportive measures.

Dismissals of Formal Complaints. Upon receipt of a formal complaint that alleges or purports to allege Title IX sexual harassment and at other points in the grievance process while a formal complaint is pending, the District is responsible for evaluating whether, pursuant to the federal Title IX regulations, the complaint (1) must be dismissed (whether in whole or in part); or (2) may be dismissed (whether in whole or in part) as an exercise of District discretion. The District expects its Title IX Coordinator(s), complaint investigators, and decision-makers to promptly raise the issue of dismissal as needed.

1. **Mandatory dismissal:** The District must dismiss a formal complaint (or specific allegations within the complaint), for purposes of Title IX and the District's Title IX grievance process, to the extent the conduct alleged in the complaint:
 - a. Even if proved, would not constitute sexual harassment as defined in the federal Title IX regulations; or
 - b. Did not occur within the scope of the District's education program or activity; or
 - c. Did not occur against a person in the United States.
2. **Discretionary dismissal:** At any time during the investigation of a formal complaint and prior to the determination of responsibility, the District may dismiss a formal complaint, or any allegations therein, if:
 - a. A complainant notifies the Title IX Coordinator in writing that the complainant would like to withdraw the formal complaint or any allegations therein;
 - b. The respondent is no longer enrolled in the District or employed by the District; or
 - c. The District determines that specific circumstances prevent the District from gathering evidence that is sufficient to reach a determination as to the formal complaint or any allegations therein.
3. **Dismissal procedures:**
 - a. At least one of the following administrators, acting in consultation as needed with District legal counsel, must authorize the dismissal of a formal complaint of Title IX sexual harassment or any individual allegations within such a complaint: District Administrator
 - b. The Title IX Coordinator or a designee must promptly send written notice of the dismissal and the reason(s) for the dismissal simultaneously to all parties (to the extent known).
 - c. A dismissal is an appealable decision to the extent identified elsewhere in this grievance process.

If a formal complaint or any allegation within a complaint is dismissed for purposes of Title IX, the District retains discretion to take action with the respect to the dismissed allegations under other District policies and procedures (e.g., if the alleged conduct could constitute discrimination other than Title IX sexual harassment or if the conduct could constitute a violation of any District policy or rule of conduct).

Voluntary Informal Resolution of Formal Complaints. To the extent permitted by the Title IX regulations, the District may offer and facilitate a strictly voluntary informal resolution process which attempts to resolve the allegations of a formal complaint of Title IX sexual harassment, in whole or in

part, without a full investigation and adjudication. An informal resolution process may not be used in connection with allegations that a District employee sexually harassed a student.

In order to offer and attempt an informal resolution process, a formal complaint must have been filed. In addition, before conducting any informal resolution process, the District must:

1. Provide both parties with a written disclosure notice regarding the informal process, as further outlined in the federal Title IX regulations (see 34 C.F.R. §106.45(b)(9)(i)); and
2. Obtain each party's voluntary, written consent to participate in the informal resolution process.

As examples of informal processes that may be appropriate in some circumstances, the District's agents may (1) offer to mediate a resolution between the parties identified in a formal complaint; or (2) explore the parties' willingness to voluntarily proceed without a full investigation and/or adjudication when the facts may be undisputed or where there may be an opportunity to reach stipulated facts.

If a voluntary informal resolution has not reached a conclusion within [15] business days of the date that the District received the consent of the parties, the District and the parties may mutually and voluntarily agree to extend the timeframe for attempting an informal resolution. In the absence of a mutual agreement to extend the timeframe, the District will provide reasonably prompt written notice to the parties that the informal process is being abandoned and that the District will resume the formal process.

Disciplinary Sanctions. After a determination that a party is responsible for Title IX sexual harassment as a result of this grievance process, the disciplinary sanctions that the District may impose will depend on the nature of the misconduct and the individual's then-current status as a student, employee, or other person connected to the District's education program or activity. Disciplinary sanctions that are issued or recommended as a result of a determination of responsibility for Title IX sexual harassment are intended as consequences for past misconduct and/or as a deterrent against any future sexual harassment. To the extent the District reaches a determination using this grievance process that a party engaged in conduct that was not Title IX sexual harassment but that did violate some other law or District policy or rule, this grievance process does not directly address the disciplinary consequences for such conduct, even though the District may impose disciplinary consequences for such conduct.

1. **Students:** The range of possible disciplinary sanctions or recommended sanctions for students includes but is not limited to suspension from school, expulsion from school, and disciplinary suspension of eligibility to participate in District-sponsored extracurricular activities. The District may also prohibit the student from being present on District property or at certain District-sponsored events or activities to an extent that exceeds actions that would be allowable as supportive measures. This provision does not modify any student's rights under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973.
2. **Employees:** The range of possible disciplinary sanctions or recommended sanctions for employees includes but is not limited to a formal reprimand, an indefinite demotion or salary reduction, a disciplinary reassignment exceeding what may be allowed as a supportive measure, an unpaid suspension, contract nonrenewal, and termination of employment. At the District's discretion, such sanctions may be structured with or without special conditions, such as notice of a zero-tolerance policy for any prospective related violations, or a directive prohibiting the employee from being present on District property or at certain District-sponsored events or activities to an extent that exceeds actions that would be allowable as supportive measures.
3. **Other persons:** The range of possible disciplinary sanctions or recommended sanctions for other persons includes but is not limited to suspension from or the termination of a District-authorized role (e.g., volunteer), termination or nonrenewal of contracts, and a directive prohibiting the

individual from being present on District property or at certain District-sponsored events or activities to an extent that exceeds actions that would be allowable as supportive measures.

Remedies to Benefit Complainants. After a determination that a party to the grievance process was responsible for Title IX sexual harassment, the District may provide the complainant with remedies designed to restore or preserve equal access to the District's education program or activity, including providing for a safe educational or working environment. Such remedies may include the continuation or addition of individualized accommodations, services, and interventions that could have been provided as "supportive measures" prior to the determination of responsibility. However, remedies need not be non-disciplinary or non-punitive and need not avoid burdening the respondent.

Timeframes and Extensions. The District normally intends to conclude the grievance process within 90 calendar days of the date that a formal complaint is filed or signed by a Title IX Coordinator, recognizing that in certain circumstances it may be practical to complete the process in less time, and in other circumstances the process may reasonably require more time

Any party or witness may, for good cause, request (1) a temporary delay in the grievance process; (2) the rescheduling of an investigative interview or other meeting; or (3) a limited extension of a deadline that applies to the party. Any such request shall be submitted in writing to the investigator, decision-maker, or appeal decision-maker, given the applicable stage of the proceedings.

The investigator, decision-maker, or appeal decision-maker (as applicable) may grant such a request, and may also self-initiate such a delay, rescheduling, or extension, upon determining that there is good cause and that approving the request would not be unduly prejudicial to any of the parties or unreasonably extend the conclusion of the grievance process.

Good cause may include considerations such as the absence of a party, a party's advisor, or a witness; concurrent law enforcement activity; the complexity of the allegations; or the need for language assistance or accommodation of disabilities. In evaluating whether good cause exists with respect to a party's request, the District may take into account the party's history of requesting delays or extensions and the reasons for any such prior requests.

Although the agents of the District are expected to make reasonable efforts to accommodate the schedules of parties and witnesses, the District also may not, without good cause, deviate from its own designated timeframe for the grievance process. Accordingly, the District retains discretion to grant a shorter delay or extension than was requested. Further, in some cases, the District may deny a scheduling request and, if necessary, proceed with the grievance process in the absence of a party, a party's advisor, a party's filing/response, or a witness.

If a formal complaint of Title IX sexual harassment also constitutes a complaint of pupil discrimination under Chapter PI 9 of the Wisconsin Administrative Code, and if a requested or contemplated delay/extension would prevent the District from reaching a determination of the complaint within 90 calendar days, the District's agents shall evaluate whether it is necessary or appropriate to request the parties' consent to the delay/extension.

The appropriate agent of the District or a designee shall provide the complainant and respondent with prompt written notice of any decision to delay the grievance process or grant an extension of a deadline. Such notice shall include the reason(s) for the action. To the extent a given deadline applies to multiple parties, any extension of the deadline automatically applies to all such parties.

Consolidation of Formal Complaints. The District may consolidate formal complaints of Title IX sexual harassment where the allegations of sexual harassment in the different complaints arise out of the same facts or circumstances.

Concurrent Investigation and Consideration of Multiple Potential Grounds for a Determination of Responsibility/Misconduct. If the allegations set forth in a formal complaint of Title IX sexual

harassment also constitute or fairly encompass allegations of conduct that could constitute (1) discrimination under a different law, or (2) a violation of a District policy or rule (including any District code of conduct that may be applicable to the respondent), or (3) any other established grounds for the imposition of possible disciplinary sanctions, then the District may, at its discretion, investigate the facts and circumstances related to such other legal or policy standards using this grievance process and apply the facts, as found through the investigation, to all potential grounds for a finding of responsibility/misconduct and possible discipline. Unless otherwise required by law, the investigation and determinations reached through this grievance process shall constitute sufficient processing of any such related, overlapping, or intertwined complaint(s), allegations, or charges that may arise out of the same facts or circumstances as the allegation(s) of Title IX sexual harassment.

In all cases involving such concurrent investigation and concurrent consideration of such additional complaint(s), allegations, or charges, the District's agents in the grievance process are responsible for giving the parties adequate notice of the scope of the allegations to be investigated and of the different grounds for a potential finding of liability/responsibility (e.g., federal law, state law, or a local policy or rule). The District's agents are also responsible for adequately identifying the specific basis for any determination of responsibility or finding of misconduct. For example, a decision-maker might conclude in a given case that the facts as found do not rise to the level of Title IX sexual harassment, but that the complaint is substantiated with respect to prohibited harassment as defined under Chapter PI 9 of the Wisconsin Administrative Code and under District policy.

Restrictions on the Participation of Parties' Advisors. An advisor of the party's choosing shall be permitted to accompany the party to any investigative interview or other meeting held in connection with this grievance process. However, no person who accompanies a party to a meeting or otherwise serves as an advisor to the party may unreasonably interfere with or unreasonably delay the District's investigation. Unreasonable interference by an advisor includes, for example:

1. Answering the District's questions on behalf of the party during an investigative interview, such that the District is denied the party's own, direct response.
2. Interrupting District questioning with the goal of prompting or suggesting responses for the party.
3. Interrupting District questioning in an attempt to conduct his/her own questioning of the party.

The District's agents in the grievance process may place further reasonable restrictions on the extent to which an advisor may participate in the proceedings, provided that such restrictions apply equally to both parties.

Prohibition on Retaliation. No official, employee, or agent of the District or any other person may intimidate, threaten, coerce, or discriminate against any individual for the purpose of interfering with any right or privilege secured by Title IX or its implementing regulations, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation or any proceeding conducted under the auspices of the District's Title IX obligations. Complaints alleging retaliation in violation of this provision may be filed according to the reporting and grievance procedures that the District has established for general complaints of unlawful discrimination based on sex and other legally-protected classifications.

Prohibition on Bad Faith Conduct. To the extent permitted by law, the District reserves authority to appropriately address and impose consequences for bad-faith conduct by individuals who make a report or complaint, testify, assist, or participate in any manner in a Title IX investigation or other Title IX proceeding. For example, the District may impose lawful consequences for making a materially false statement in bad faith in the course of any proceeding that is conducted under the auspices of the District's Title IX obligations. However, a determination that a report or complaint of any form of

discrimination based on sex was not substantiated, standing alone, is not sufficient to conclude that any party made a materially false statement in bad faith

Definitions

Within the Title IX grievance process set forth in this rule:

- **Business days** means days that the main administrative office of the District is staffed, in person or virtually, for responding to regular business and public contacts. Business days never include Saturday or Sunday.
- The terms "**written**" or "**in writing**" include a notice or communication provided in hard copy format via hand delivery or via U.S. Mail to the address of record or in an electronic format via an email sent to an email address that has been issued by the District or that has been provided by the intended recipient.
- With respect to a communication sent by electronic mail, an email is deemed to be **delivered** when it was first electronically available to be accessed by the recipient, and delivery presumptively occurs on the same day as the email was sent. With respect to a communication sent by U.S. Mail, the communication is deemed **delivered** on (1) the date reflected on any confirmation of delivery or delivery receipt; or (2) three business days after the communication was sent by First Class Mail if no delivery confirmation was requested.

The following terms within this rule have the definitions specified in the federal Title IX regulations, including all applicable exclusions, exceptions, and clarifications of scope found in the federal regulations. Paraphrasing the applicable regulatory provisions:

- **Complainant** means an individual who is alleged to be the victim of conduct that could constitute sexual harassment, regardless of how the District gained actual knowledge of the alleged sexual harassment. Therefore, not every person who reports an allegation of Title IX sexual harassment is a complainant.
- **Respondent** means an individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment.
- **Actual knowledge** means notice of sexual harassment or allegations of sexual harassment to (1) the District's Title IX Coordinator; (2) any District official who has authority to institute corrective measures on behalf of the District; or (3) any employee of the District other than a respondent (i.e., in circumstances where the respondent is a District employee). "**Notice**" as used in this definition includes, but is not limited to, a report of sexual harassment to the District's Title IX Coordinator.
- **Education program or activity** includes any locations, events, or circumstances over which the District exercised substantial control over both (1) the respondent, and (2) the context in which the sexual harassment or alleged sexual harassment occurred.
- **Formal complaint** means a document filed by an eligible complainant or signed by the Title IX Coordinator alleging sexual harassment against a respondent and requesting that the District investigate the allegation of sexual harassment under Title IX. At the time of filing a formal complaint, a complainant must be participating in or attempting to participate in the education program or activity of the District. As used in this definition, the phrase "**document filed by an eligible complainant**" means a document or electronic submission (such as by electronic mail) that contains the complainant's physical or digital signature, or otherwise indicates that the complainant is the person filing the formal complaint.

- ***“Supportive measures”*** or ***“supportive measures under Title IX”*** means non-disciplinary, non-punitive individualized services offered as appropriate, as reasonably available, and without fee or charge to the complainant or the respondent before or after the filing of a formal complaint of sexual harassment under Title IX or where no such formal complaint has been filed. Such measures are designed to restore or preserve equal access to the District’s education program or activity without unreasonably burdening the other party, including measures designed to (1) protect the safety of all parties or the District’s educational environment, or (2) deter sexual harassment. Supportive measures may include counseling, extensions of deadlines or other course-related adjustments, modifications of work or class schedules, additional supervision or planned accompaniment, mutual restrictions on contact between the parties, changes in work locations, leaves of absence, increased security, supervision, or monitoring of certain areas of school grounds, and other similar measures.
- ***“Sexual harassment under Title IX”*** and ***“Title IX sexual harassment”*** mean conduct on the basis of sex in any District education program or activity, occurring in the United States, that satisfies one or more of the following:
 1. An employee of the District conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;
 2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, **and** objectively offensive that it effectively denies a person equal access to the District’s education program or activity; or
 3. Any of the following, as defined under the Title IX regulations by reference to other federal statutes:
 - a. “sexual assault,” as defined in [20 U.S.C. 1092\(f\)\(6\)\(A\)\(v\)](#), to mean an offense classified as a forcible or nonforcible sex offense under the uniform crime reporting system of the Federal Bureau of Investigation, including but not limited to rape, sexual assault with an object, and groping.
 - b. “stalking,” as defined in [34 U.S.C. 12291\(a\)\(30\)](#).
 - c. “dating violence,” as defined in [34 U.S.C. 12291\(a\)\(10\)](#).
 - d. “domestic violence,” as defined in [34 U.S.C. 12291\(a\)\(8\)](#).
- ***Stalking***, as defined in [34 U.S.C. 12291\(a\)\(30\)](#), means engaging in a course of conduct directed at a specific person that would cause a reasonable person to:
 1. fear for his or her safety or the safety of others; or
 2. suffer substantial emotional distress.
- ***Dating violence*** as defined in [34 U.S.C. 12291\(a\)\(10\)](#), means violence committed by a person-
 1. Who is or has been in a social relationship of a romantic or intimate nature with the victim; and
 2. Where the existence of such a relationship shall be determined based on a consideration of the following factors:
 - a. The length of the relationship;
 - b. The type of relationship; and
 - c. The frequency of interaction between the persons involved in the relationship.
- ***Domestic violence***, as defined in [34 U.S.C. 12291\(a\)\(8\)](#), includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with

whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by a person similarly situated to a spouse of the victim under the state's domestic or family violence laws, or by any other person against an adult or youth victim who is protected from that person's acts under the state's domestic or family violence laws.

Cross Reference: SR 7/20/2020

Adoption Date: 8/19/2020

Standing Committees of the School Board Policy 185

Rationale: The School Board believes committees can be useful in the decision-making process. By using a Board committee structure, the Board is able to conduct its business in an efficient and effective manner and study issues facing the District more in depth. The committee structure is designed to assist the Board in the conducting of Board business.

Designation of Standing Committees: The Board shall have at least the following standing committees, which shall be subunits of the Board and each committee shall include at least two Board members. The board's standing committees shall include the following:

1. Communication Committee
2. Curriculum Committee
3. Finance and Budget Committee
4. Human Resources Committee
5. Policy Committee

Duties/Functions: Standing committees shall perform functions and duties as determined by the Board. Unless the Board gives contrary direction, committees may also take up issues within the general scope of their charge on their own initiative or upon referral by the District Administrator or his/her administrative-level designee. The Board's standing committees shall generally be deliberative and advisory in nature. Therefore, unless acting with authority that has been expressly and unambiguously delegated to the committee by a Board decision, committees shall have no power to take official action in place of the Board or to otherwise commit the Board or District to any specific course of action or expenditure of funds.

In the event of any uncertainty surrounding a committee's scope of responsibility, and to avoid unnecessary duplication of effort, the Board retains discretion to make final determinations as to the most appropriate committee, if any, to address specific issues.

Quorum: The quorum of each standing committee shall be defined as a majority of the full membership of the committee. The members of each standing committee shall be appointed annually by the Board upon a recommendation submitted by the Board President. The appointments shall normally occur within 30 days of the annual election of Board officers. The Board members appointed to the various committees shall serve until the next annual appointments are made, assuming no vacancies occur and assuming no intervening action by the Board to modify committee structures or committee membership.

Vacancy: In the event of a vacancy on the Board, and in the absence of any Board action to the contrary, the person appointed to fill the Board vacancy (if any) shall also assume the committee appointments formerly held by the Board member whose absence created the vacancy.

Administrative Support: Subject to any more specific directive of the Board, the District Administrator shall either personally serve as or designate another staff member to serve as an

administrative liaison to each standing committee. Such liaison shall normally attend the committee's meetings.

Chairperson: A chairperson for each standing committee will normally be expressly designated in the committee appointment process. However, if no chairperson is designated, the committee shall select its own chairperson. Committees shall select an alternate chairperson to preside in the absence of the chairperson. The chairperson's responsibilities shall be as specified by the Board.

Participation by other Board members: Except to the extent that the Board takes official action establishing a contrary rule or directive, any Board member may attend and participate in the discussion that occurs at any meeting of a standing committee. However, only the appointed members of the committee will have the authority to make motions and vote at the committee's meetings.

Notice: Notice of Board committee meetings shall be issued in accordance with state law and any applicable Board policy. When appropriate, such notice shall include a statement to reflect that a quorum of the Board may be present at the committee meeting, that such committee meeting may, therefore, also constitute a meeting of the Board for purposes of the Open Meetings Law, but that the Board will take no action as a governmental body at such committee meeting.

Disclaimer: A committee formed for or meeting for the purpose of collective bargaining is not a governmental body under the Open Meetings Law, and this policy is not intended to separately apply any provisions of the Open Meetings Law to such a committee.

Legal

References:

Wisconsin

Statutes

<u>Section 19.82</u>	[definitions under the open meetings law]
<u>Section 19.83</u>	[public meetings]
<u>Section 19.84</u>	[public notice of meetings]
<u>Section 19.85</u>	[exemptions to open meetings]
<u>Section 19.89</u>	[exclusion of board members from meetings]

Cross References:

Former Policy GP-4.

Adoption Date: July 18, 2018