

# Phillips Board of Education Regular Board Meeting

Monday, May 16, 2016  
6:00 PM

Phillips Middle School IMC  
365 Highway 100  
Phillips, Wisconsin

**Our Vision:**

Preparing for Tomorrow

**Our Mission:**

To inspire and empower all students to reach their greatest potential.

**Our Goals:**

- Review and assess educational opportunities annually throughout the District that enables each student to achieve their greatest academic and social growth.
  - Develop annual objectives and plans that will promote safety and security.
- To create added awareness of the District by implementing or expanding communication strategies that involve family and community members throughout the District.

Board Meeting Agenda		Facilitator	Page #
I.	Call to Order (Pledge of Allegiance)	Pesko	
II.	Roll Call of Board Members	Pesko	
III.	Review of Compliance of Open Meeting Law	Pesko	
IV.	Public Participation Forum	Pesko	
V.	Administrative Reports and Committee Reports		
	A. Principal Report - PES	Scholz	
	1. Students of the Month		
	2. The Battle of the Books		
	B. Principal Report - PhMS/PHS	Hoogland	
	1. Students of the Month		
	2. Introduction of 2016-17 Student Liaison to the Board		
	3. German Immersion Weekend		
	C. Director of Pupil Services Report	Lemke	
	1. Pupil Services Report		
	D. Superintendent Report	Morgan	
	1. Leadership Communication Team Update		
	2. 2016 Membership Audit		4-7
	3. Business Manager Vacancy Update and Interview Schedule		
	E. Student Liaison Report	Ertl	
	F. Policy Committee Report	Burkart	
	1. First Readings		8-10
	2. Second Readings		11-26
	3. 2016-17 Employee Handbook		27-31
	G. Business Services Committee	Rodewald	
VI.	Items for Discussion and Possible Action		
	A. CESA #12 Contract	Morgan	
	B. Propane Purchase	Morgan	
	C. 2016-17 School Meal Prices	Theder	32-33
	D. 2016-17 School Calendar Revision	Hoogland	34
VII.	Consent Items	Pesko	
	A. Approval of Minutes from April 18, 2016		35-37
	B. Approval of Personnel Report		38
	C. Approval of Bills		PDF
VIII.	Items for Next Board Meeting	Pesko	
	(Continued on next page)		

IX.	<p>Motion to convene into executive session at the conclusion of the open session:</p> <ol style="list-style-type: none"> <li>1. Pursuant to WI Stat. Sec. 19.85(1)(c) for the purpose of considering employment, promotion, retirement, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. <ul style="list-style-type: none"> <li>● Superintendent Annual Review</li> <li>● Contract Negotiation Parameters for 2016-17 Salary and Wages</li> </ul> </li> <li>2. Pursuant to WI Stat. Sec. 19.85(1)(f) for the purpose of considering open enrollment requests for 2016-17 school year. <ul style="list-style-type: none"> <li>● Requests to enter the School District of Phillips</li> <li>● Requests to leave the School District of Phillips</li> </ul> </li> </ol>	Pesko	
X.	<p>The Board may reconvene into open session pursuant to WI Stat. Sec. 19.85(2), if necessary, to act on motions made during the executive session.</p>	Pesko	
XI.	Adjourn	Pesko	

**EAGLE AUDIT & ACCOUNTING, LLC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

Independent Accountant's Report  
 On Applying Agreed-Upon Procedures

Phillips School District  
 2015-16 Resident Pupil Membership Counts

4-25-16

*Leah Thed*

School Board  
 Phillips School District

We have performed the procedures enumerated below for the Phillips School District "District", which were agreed upon to solely assist the Wisconsin Department of Public Instruction "DPI" in determining compliance of pupil count enrollments as reported on the September 18, 2015 and January 8, 2016 Resident Pupil Count Reports, and the District's summer school full-time pupil equivalency "FTE" reported on its Summer School Membership Report. District management is responsible for pupil enrollment requirements including reporting Resident Summer School Full Time Equivalency (FTE). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The following table summarizes the procedures that have been completed: (Section numbers correspond to procedures included in State Aid Membership Audit Program)

Section	Procedure	Finding
1,2,3,4, 5,6	Obtain an understanding of the overall enrollment data collection system including the process used by the District to prepare attendance records and compile student counts.	Completed
7	Obtain a copy of the reconciliation between the September and January counts to additions and subtractions between the dates. Verify accuracy of reconciliation by tracing to supporting documentation.	No exceptions were found
8	Compare the district's September count to the prior year for reasonableness and make inquiries for significant or unexpected variances.	Completed
9	Verify Head Count reported by the district agrees to supporting documentation by attendance center. Test head count to ensure no student is counted twice. If district does not have supporting documentation a rebuilt count must be compiled and a finding disclosed by auditor.	No exceptions were found

Section	Procedure	Finding
10,11	Test District procedures for students absent on the count date to ensure proper inclusion or exclusion from the head count	No exceptions were found
12	Obtain and test lists of nonresident students included in the district's reported counts for accuracy. Obtain listing of nonresident students properly excluded from the head count and ensure they were properly excluded.	No exceptions were found
13	Obtain and test listing of resident students not eligible for inclusion (resident reductions) and document districts controls for identifying students.	No exceptions were found
14,15	Obtain and test listing of resident students who receive educational services elsewhere (resident additions) but are included in district report. Reconcile any resident students attending outside the district under the Integration Transfer "Chapter 220" program with the final listing of participating district pupils provided by the Milwaukee School District.	No exceptions were found
16	Verify that the pupils enrolled in the "Challenge Academy" located at Fort McCoy have been properly accounted for in the district count reports per DPI guidelines.	No exceptions were found
17	Obtain written attestation from Special Education director that the preschool category includes only pupils who are at least 3 years old on the count date and have disabilities requiring special education services as provided in their IEP. Any 4 year old special education pupils should be included in the preschool category if no 4 year old kindergarten program is offered by the district.	Completed
18,19, 20	If a district operates a 4 year old kindergarten program and provides Outreach activities, test the outreach activities for allowability and determine if total hours of instruction time and outreach activities as documented by supporting documentation equals the 437 or 524.5 hour programs. Pupils enrolled solely in Title 1 funded early childhood programs should not be included in district membership counts.	No exceptions were found

Section	Procedure	Finding
21	For district operated 5 year old kindergarten programs ensure that program was in effect for entire year and the length of full day program is equal to the length of the first grade day.	No exceptions were found
22-28	<p>For the September count only, perform a test of selected attendance centers to ensure that the district's system used to compile the counts can be relied upon:</p> <p>Total district enrollment over 5,000: select half of all high school and middle school attendance centers and at least 3 elementary school attendance centers;</p> <p>Total district enrollment less than 5,000: select all high school and middle school attendance centers and at least 3 elementary school attendance centers.</p> <p>Testing at each attendance center includes a random sample of 30 pupils and all students who first attended after the start of the school year or any student who withdrew after the start of the school year.</p> <p>Any audit exceptions identified require an additional sample selection or alternative procedures</p>	No exceptions were found
29	Audit adjustments, if any, are made by the school district on the DPI online reporting portal.	Attachments 1 and 3 are included as verification that any audit pupil adjustments have been made on the DPI reporting portal
	<b>Procedures 30-36 relate to Summer School and should only be included if the district has reported FTE for summer school</b>	
30,31	Obtain an understanding of the district's process for compiling summer school information including obtaining the final FTE information reported to the DPI by printing out the certification page per the DPI reporting portal	The summer school FTE per the independent auditor and district are reflected on Attachment 4 of the Enrollment Audit Report.
32	Request from the district a copy of the Summer School membership report supporting worksheets (PI-1804-W) and test for accuracy to supporting school class schedules and compare to prior year for reasonableness.	Completed

Section	Procedure	Finding
33,34	Verify that resident FTE is mathematically correct and that total resident pupil minutes reported to DPI equals the total per PI-1804-W	Completed
35	Discuss any variances with district personnel. Audit adjustments shall be made by district personnel in the pupil count online report.	Completed. Attachment 4 presents summer school FTE reported by the District and per enrollment audit.
36	Test summer school fees charged for a sample of summer school classes to verify that the cost of personal use items by class are equal to or greater than the fee charged. A flat fee for all summer school courses should not be charged without district analyses of actual costs incurred equal or exceed fee charged.	Completed. Attachment 4 identifies any findings related to fees, if applicable.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Enrollment Report. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DPI and management of the District and is not intended to be and should not be used by anyone other than these specified parties. However, the Independent Attestation Report and the accompanying schedules are a matter of public record upon acceptance by the DPI. The DPI considers pupil names to be confidential under federal law, 20 USC 1232g (Family Education Rights and Privacy Act, FERPA) and its implementing regulations, 34 CFR 99.31 (a)(9). Any information with individual pupil names should not be released to the public. If you have questions, you may wish to consult with legal counsel.

*Eagle Audit & Accounting, LLC*

Eagle Audit & Accounting, LLC

Certified Public Accountants

April 14, 2016

## GRADUATION REQUIREMENTS

345.6

Beginning with the class of 2017~~19~~, in order to be granted a high school diploma the student must have completed 28.5 credits of coursework (until then, a graduated scale has been established and published in the student and registration handbooks), been enrolled in a Board-approved activity for each class period of each school day during the high school grades, satisfied the following criteria, and been recommended to the School Board for a diploma by the Superintendent or his or her designee.

1. The student has earned 17.5 required credits during high school, including:
  - English – 4 Credits
    - English 9 (1)
    - English 10 (1)
    - English 11 (1)
    - English 12 (1) or AP English
  - Math – 3 Credits
    - To meet Academic Standards
    - Including .5 Senior Math
  - Business Education – 1 credit
    - College/Career Readiness (CCR) - .5 credit (sophomore-yr)
    - Computer Applications - .5 credit (freshman-yr)
  - Physical Education – 1.5 credits
    - Personal Fitness
  - Family & Consumer Education - .5 credits
    - Life Skills - .5 Credit—Begin with Class of 2016
  - Social Studies – 3.5 Credits
    - American Studies (1)
    - U.S. History I & II (1)
    - Social Studies Electives (1)
    - Senior Leadership Seminar (.5)
  - Science – 3 Credits
    - Science 9 (1)
    - Biology I (1)
    - Either Chemistry or Applied Physical Science (1)
  - Health - .5 Credit (Completed in 8<sup>th</sup> grade)

A student may be eligible for a diploma if he/she does not satisfy these credit requirements if he/she has been enrolled in a Board-approved alternative program and the Superintendent or designee determines that the student has demonstrated a level of proficiency in English, social studies, mathematics, science, physical education, and health education equivalent to the proficiency which the student would have attained if he/she had completed the regular credit requirements.

### Attendance Requirement

Seniors are required to be in full attendance for 90% of all scheduled school days. ~~All absences must meet the definitions of either the parent excused or school excused attendance policy. Unexcused absences of all or part of school day, as defined in the student handbook, will count against the 90% attendance expectation.~~ Extenuating circumstances will be considered on a case by case basis by the principal or his/her designee in conjunction with the student's parents. Failure to comply with the attendance requirement will preclude that student from participating in the graduation ceremony and all days missed beyond the 90% must be made up in summer school **and/or community service** before a diploma will be issued.



**Course Selections Recommended for:**

<b>Freshmen</b>	1	Credit of American Studies	<b>Sophomores</b>	1	Credit of Math		
	1	Credit of Science 9		1	Credit of Biology I		
	.5	Credit of Life Skills		1	Credit of English 10		
	.5	Credit of PE-9/10 <b>Personal Fitness</b>		.5	Credit of Social Studies		
	1	Credit of English 9		1	Credit of Physical Education		
	1	Credit of Math		.5	Credit of Career/College Readiness		
	.5	Credit of Computer Applications		<b>3</b>	<u>Credits of Electives</u>		
	<b>2.5</b>	<u>Credits of Electives</u>		<b>8</b>	<b>Total Credits</b>		
<b>8</b>	<b>Total Credits</b>						
<b>Juniors</b>	.5	Credit of US History I	<b>Seniors</b>	.5	Math		
	1	Credit of English 11		.5	Credit of Senior Leadership Seminar		
	1	Credit of Chemistry or Applied		.5	Credit of US History II		
	<b>1</b>	Physical Science		1	Credit of English 12 or AP English		
	.5	Social Studies		<b>5.5</b>	<u>Credits of Electives</u>		
	<b>4</b>	Math		<b>8</b>	<b>Total Credits</b>		
	<b>8</b>	<u>Credits of Electives</u>					
	<b>8</b>	<b>Total Credits</b>					

2. The student has earned at least 9.5 **11** diploma credits from the following areas:
- Elective Credits: Credit will be awarded for each elective credit successfully earned beyond the 17.5 required credits.
  - Citizenship credits: Up to four credits may be awarded based on the citizenship credit process, Rule 345.6.
  - Academic Performance: Students with exceptional educational interests, needs or requirements may be provided with an Individualized Education Program within their alternative education program for high school graduation. Such alternative education programs shall be established in accordance with state law requirements.

School administrators and staff shall help prepare students to satisfy the criteria, consistent with established District policies and procedures. The high school principal shall provide for a regular review of a student's progress toward meeting the established diploma criteria and shall keep students and their parents/guardians informed of the student's progress.

Accommodations to these requirements may be made for students with exceptional education interests, needs, or requirements consistent with state law and established District policies and procedures. A student who successfully completes an Individualized Educational Program will be granted a high school diploma.

Before a student is granted a high school diploma, the high school principal shall determine whether the student has satisfied the diploma criteria outlined in the policy and any other District policy applicable to high school graduation.

The high school principal shall be responsible for informing students and their parents/guardians of the requirements of this policy. The policy and its implementing procedures shall be published in the high school student and parent handbooks annually.

*Approved: 01/15/01*

*Revised: 08/20/01*

*Revised: 02/17/03*

*Revised: 09/21/09*

*Revised: 12/19/11*

*Revised: 12/14/12*

*Revised:*

## **USE OF Credit Cards/P-CARDS**

**673.1**

The Board of Education recognizes the value of an efficient method of payment and recordkeeping for certain expenses. The Board, therefore, authorizes the use of District credit cards/**P-cards**.

Credit cards/**P-cards** shall not be used to circumvent the general purchasing procedures established by Board policy. The Board affirms that credit cards/**P-cards** shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose shall be paid for by credit card/**P-card**. Under no circumstances shall credit cards/**P-cards** be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal.

Inappropriate or illegal use of the credit card/**P-card** and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in:

- a loss of credit card privileges,
- disciplinary action, up to and including termination,
- personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase,
- and/or possible referral to law enforcement authorities for prosecution.

The Board directs the District Administrator to determine and specify those employees authorized to use District credit cards/**P-cards**. The District Administrator shall be responsible for giving direction to and supervising such employees' use of District credit cards/**P-cards**.

The District Administrator shall develop administrative guidelines that specify those authorized to use credit cards/**P-cards**, the types of expenses which can be paid by credit card/**P-card**, and their proper supervision and use.

*Reference: 673.2 P-Card Procedure Manual*

*Approved: 9/20/2010*

*Revised: 5/16/2016*

# DRAFT

# School District of Phillips

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Procurement Card Procedure Manual  
**Board Policy Manual 673.2**

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April 2016

**An employee who is going to use a site card should read all sections except section VIII – Reconciliation.**

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~~\* The instructions/diagrams need to be updated~~

~~\*\* These need to be attached to the manual when it is put online.~~

## I. Procurement Card Program Overview

A Procurement Card Program has been established to provide a more rapid receipt of low dollar items and to reduce the paperwork and handling costs associated with the payment of these purchases. The Procurement Card Program delegates the authority and capability of purchasing low dollar items directly to designated cardholders, allowing them to acquire materials faster and more efficiently than before.

Under the Procurement Card Program it will no longer be necessary for the cardholder to create a purchase requisition for qualifying items. Instead, you may directly purchase these items with a procurement card. Cardholders may now initiate a transaction in-person, by telephone, or online within established limits, and receive goods. The Financial Services Office will make periodic settlements with the financial institution responsible for issuing the procurement cards (the "card issuer").

The procurement card enables cardholders, site and financial services staff to perform more effectively and focus on the value-added aspects of their jobs by:

- Reducing time needed to purchase and receive supplies
- Reducing paperwork (number of requisitions & purchase orders)
- Reducing supplier/vendor invoices
- Reducing invoicing problems
- Reducing the number of accounts payable checks issued

The Procurement Card Program is **NOT** intended to circumvent or replace the standard purchasing procedures of the District. It is every employee's responsibility to be aware of and comply with the District's procedures on purchasing.

In brief, a procurement card **IS**:

- Authority granted by the school district to specific employees for official school district use only
- Authorized for use with only certain categories of vendors and products/services
- A restricted use credit card

A procurement card **IS NOT**:

- A means to avoid appropriate purchasing or payment procedures
- A card to access cash or credit
- A right of employment
- For personal use

## II. Obtaining a Procurement Card

1. Administrators/Coordinators/Principals/Directors determine whether an employee should be issued a procurement card in their name or if the employee should use a site card.
  - A. If a site card is to be used, please see page 14.

- B. If a procurement card is to be assigned, the Administrators/Coordinators/Principals/ Directors should forward the application to the Finance Manager in the Financial Services Office.
1. Administrators/Coordinators/Principals/Directors may approve personnel to become cardholders by providing a copy of the Procurement Card Manual and Procurement Card Application to the procurement card applicant. The procurement card applicant's administrator must sign the application. The application should be forwarded to the Finance Manager in the Financial Services Office.
  2. The Finance Manager shall confirm whether or not the employee will be considered for cardholder privileges.
  3. When the Financial Services Office receives the procurement card, it will be forwarded along with a Procurement Card Issuance/Training Form to the school secretary. The card will not be issued to the cardholder until training is completed and the employee has signed the form.
  4. Signature of this Issuance/Training form acknowledges that the cardholder understands the procedures and responsibilities of the procurement card.
  5. The Financial Services Office shall maintain all records of procurement card applications, issuance/training forms, limits, and lost/stolen/destroyed card information.

### III. Personal Liability and Your Credit Rating

The use of the procurement card results in school district liability, NOT a personal liability for the cardholder. Your credit rating will not be affected. However, remember that you sign an agreement with the school district prior to receiving the card and, as such, you are responsible for any misuse of the card, as outlined in this manual.

### IV. Guidelines for Card Use

The procurement card that the cardholder receives has his/her name embossed on it and shall be used only by the cardholder. NO OTHER PERSON IS AUTHORIZED to use that card. The cardholder is authorized to make transactions on behalf of others in his/her school or department. However, the cardholder is ultimately responsible for all use of his/her card.

Use of the procurement card shall be limited to the following conditions:

- The total value of a good or service shall **NOT** exceed a cardholder's purchase limit(s) as established by the Finance Manager.
- Purchases shall NOT be split into multiple transactions to bypass the District's procurement procedures.

- All items purchased “over the counter” must be immediately available at the time of procurement card use. **No backordering of merchandise is allowed.**
- All orders should be shipped before a billing transaction occurs on the procurement card.
- The cardholder shall inform the vendor that the purchase is **NOT** subject to sales tax, as the District is tax exempt. The District’s tax exempt number is printed on every procurement card (ES 42019). **The cardholder will be required to reimburse the District for any WI sales taxes charged.**
- Never provide your procurement card number to a person who calls or emails you. The cardholder should initiate all transactions.

**Unauthorized Procurement Card Use**

Procurement cards shall **NOT** be used for the following:

- a) Personal purchases or identification
- b) Daily or billing-period purchases which exceed the cardholder’s purchase limits
- c) Purchases intended to bypass District purchasing procedures
- d) Purchases split to circumvent purchase limits
- e) Meals, travel or entertainment expenses, **unless specifically authorized by budget holder**
- f) Telephone calls
- g) Telecommunications equipment (i.e. phones or cellular phones), **unless specifically authorized by the Financial Services Office.**
- h) Alcoholic beverages, drugs or pharmaceuticals
- i) Cash advances
- j) Insurance
- k) Computer hardware, software or peripherals, **unless specifically authorized by the Technology Director**
- l) Leases/Rentals of facilities/property
- m) Purchases that require a contract, **unless specifically authorized by the Financial Services Office.**
- n) Consultants or temporary help
- o) Services from a “Tax Reportable” or “1099” vendor. A tax reportable or 1099 vendor is defined as an individual, sole proprietorship or limited partnership that is paid more than \$600 for services in a calendar year. All medical and/or attorney’s fees are considered tax or 1099 reportable, regardless of their status.
- p) Purchases that are not permitted under District purchasing procedures

**NOTE:** A cardholder who makes unauthorized purchases or carelessly uses the procurement card may be liable for the total dollar of such unauthorized purchases plus any administrative fees charged by the card issuer in connection with the misuse. The cardholder will also be subject to disciplinary action, up to and including termination.

**V. Cardholder Spending Limits / Merchant Restrictions**

The Finance Manager will approve the purchasing limits (daily, monthly, and billing cycle) for each cardholder. Each time a cardholder makes a purchase with his/her procurement card, these limits will be checked by the credit card company, and the authorization request will be declined, should the amount exceed the established limits.



Occasionally, a unique situation may require a purchase that exceeds a cardholder's established limits. If a cardholder requires a different card limit, please email the Finance Manager your request. Please include the limit you would like your card to be set at, the reason why you need to change your limit, and the date you will need your new limit to be available. The Finance Manager will email approval to the Procurement Card Auditor and he/she will contact the bank. The cardholder will receive a confirming email once the change has been made at the bank.

Merchant category restrictions have also been established. These restrictions are set up specifically for the School District of Phillips Procurement Cards and limits where the cards can be used.

## VI. General Instructions for Card Use – The Purchase

You must have an **itemized receipt** for all purchases. All receipts and purchasing documents shall be retained as proof of purchase in your procurement card envelope. These documents will be used to reconcile the cardholder's statement of account.

The Phillips School District is tax exempt; therefore, tax shall not be charged to District purchases.

Cardholders will utilize the following "checklist" when making a purchase:

### 1. "Over the Counter" Orders

- a) Before the cardholder visits a vendor site, he/she should make sure the vendor accepts procurement cards (credit cards).
- b) At the time of purchase the cardholder should notify the vendor **that the school district is exempt from sales tax**. At some stores you will need to go to customer service in order for tax not to be charged to your credit card. Some known places that you need to go to customer services verses a regular check out line are Walmart, Office Max, Staples, and Best Buy.
- c) The cash register receipt and the procurement card receipt must be reviewed prior to signing to be sure:
  - ✓ sales tax was not charged
  - ✓ any discount offered was included
  - ✓ sale price is accurate
  - ✓ all prices are listed
  - ✓ full description of items
  - ✓ quantity is listed
  - ✓ company name is noted
  - ✓ transaction date is noted

### 2. Telephone Orders

- a) All phone orders must be initiated by the cardholder.

- b) Make sure the vendor accepts procurement cards (credit cards).
- c) Inform vendor that the order is tax exempt.
- d) Confirm with the vendor that the goods or services are available, meets the specifications and delivery requirements, etc.
- e) When making a purchase by telephone, the cardholder shall document the transaction (order number) on a sheet of paper. Also, document the company name, quantity, price(s), full description of the item(s), date of order, and name and telephone number of the person taking your order.
- f) The cardholder should direct the vendor to include the following information on the shipping label and packing list:
  - ✓ Cardholder's name, school/department, and telephone number;
  - ✓ Complete delivery address;
  - ✓ The words "Procurement Card purchase";
  - ✓ The vendor's order number.

**Note:** It is extremely important that all purchases be sent to the cardholder ordering the merchandise, as this will ensure that the documents necessary for the record keeping are readily available to the cardholder.

- Advise the staff member at your site who receives merchandise, of the vendor's name, anticipated delivery date, number of boxes expected, carrier (UPS, Fed Ex, etc.) and to notify the cardholder when delivery is made.

### 3. Fax Orders

- a) The use of the fax machine to place procurement card orders should be kept to a minimum. Fax orders are placed only when the company requires an order form with the procurement card number included.
- b) When placing a fax order, never leave the form unattended so that others that use the machine can copy the card number, etc.
- c) Make sure the vendor accepts procurement cards (credit cards).
- d) Confirm with the vendor that the goods or services are available, meets the specifications and delivery requirements, etc.
- e) When making a purchase by fax, the cardholder shall document the transaction (order number) on a fax order form. Also, document the company name, quantity, price(s), full description of the item(s), date of order.
- f) Include the following information on your fax order form:
  - ✓ Company name
  - ✓ Quantity

- ✓ Prices
- ✓ Full description of item(s)
- ✓ Date of order
  
- Direct the vendor to include the following information on the shipping label and packing list:
  - ✓ Cardholder's name, school/department, and telephone number
  - ✓ Complete delivery address
  - ✓ The words "Procurement Card Purchase"
  - ✓ The vendor's order number

**Note:** It is extremely important that all purchases be sent to the cardholder ordering the merchandise, as this will ensure that the documents necessary for the record keeping are readily available to the cardholder.

- Advise the staff member at your site who receives merchandise, of the vendor's name, anticipated delivery date, number of boxes expected, carrier (UPS, Fed Ex, etc.) and to notify the cardholder when delivery is made.

g) Retain a copy of the fax order form in your procurement card envelope.

#### **4. Internet Purchasing**

- a) Only purchase items from companies that are reputable and creditable. If you know nothing about the company, please refrain from ordering from them.
- b) When entering credit card information, make sure you are on a secure site. For example: on Internet Explorer you should be able to see a little locked padlock in the lower right hand corner of your computer screen.
- c) Remember school district purchases are tax exempt. If tax is added onto your order prior to your checkout, you should cancel the order and call the company to arrange for a tax exempt purchase.
- d) Make sure the information you put into the vendor's shipping information will direct the purchase to you when the item is shipped. Please include the address of the school where you are located (the address on the billing statement).
- e) Make sure you receive an itemized receipt for your purchase.

## **VII. Receipts, Sales Tax and Procurement Card Envelopes**

### **Receipts**

**The District requires an itemized receipt for each purchase.** If a receipt is lost, you should contact the vendor to obtain a duplicate receipt. If the vendor is unable or unwilling to help you, the following options apply:

1. Call our procurement card provider at (800)263-2263 and ask for a duplicate receipt. If you are only provided a charge card slip receipt (receipt that does not itemize your purchase), you will also have to fill out the Procurement Card Lost Receipt/Detail Form.
2. You may use a Procurement Card Lost Receipt Form. Please complete the form with as much detail as possible and have your administrator sign it. **This form may only be used twice in one school year. If use of this form occurs more than twice in one school year, your card will be suspended until the end of the school year (June 30<sup>th</sup>).** You may obtain a copy of the Procurement Card Lost Receipt Form on the District's website ([www.phillips.k12.wi.us](http://www.phillips.k12.wi.us)) under the District tab and then Finance Services.
3. Pay the entire bill personally by enclosing the money in your procurement card envelope.

**Sales Tax**

Most Phillips School District purchases are tax exempt; therefore, tax should not be charged to District purchases. If you were charged tax on your procurement card and the purchase is not being charged to an Activity Account, you have two options. We will not ask for tax reimbursement on an Activity Fund Account.

1. Contact the vendor to ask for the tax to be reimbursed to your procurement card. If you are obtaining a credit back from the vendor for the tax and the credit is not obtained in the same billing cycle as the original purchase, you will either need a copy of the original receipt showing the tax amount or a receipt showing the tax that was refunded to place in your envelope where the credit appears. Put a copy in the envelope where the original charge appears also.
2. Pay for the sales tax personally by enclosing the correct tax amount in your procurement card envelope.

**Procurement Card Envelopes and Sales Receipt/Tax Correction Notice**

Please coordinate with your building/department secretary any deadlines that they may have regarding your procurement card envelope. The Financial Services Office requires that, if you have procurement card transactions in a billing cycle, a procurement card envelope is on file at the District Office by the "envelope deadline" listed in the schedule below. Failure to turn in your envelope by the "envelope deadline" will suspend your procurement card until the District Procurement Card Auditor receives your envelope. You will receive an email indicating that your card is suspended and can no longer be used.

If you provide the District Procurement Card Auditor with your procurement card envelope and you have been charged tax or you are missing a receipt, you may receive a Sales Receipt and Tax Correction Notice.

If you receive a Sales Receipt or Tax Correction Notice, the issue stated on the form must be resolved by the date on the following schedule:

Billing Period	Financial Services Office Envelope Deadline	Corrective Receipt/Sales Tax Deadline
7/6-8/5	8/25	10/5
8/6-9/5	9/25	11/5

9/6-10/5	10/25	12/5
10/6-11/5	11/25	1/5
11/6-12/5	12/25	2/5
12/6-1/5	1/25	3/5
1/6-2/5	2/25	4/5
2/6-3/5	3/25	5/5
3/6-4/5	4/25	6/5
4/6-5/5	5/25	7/5
5/6-6/5	6/25	7/5
6/6-6/30	7/5	7/10
7/1-7/5	7/10	7/10

All issues should be resolved in the same school year due to the closing of the fiscal year.

To resolve the receipt or sales tax issue, please send your procurement card envelope back to the District Procurement Card Auditor with the proper documentation or money by the deadline date.

**If you have not resolved the issue by the deadline**, your card will be suspended. We will reactivate your card after the issue has been resolved. You will receive an email indicating that your card is suspended and can no longer be used.

The second time a receipt/tax is not in the envelope by the deadline date; your card will be suspended until reactivation is approved by the Finance Manager.

## VIII. Reconciliation

### 1. Card Holder Reconciliation

Procurement Card transactions will be uploaded into the Skyward system on at least a weekly basis. Transactions will be brought into the system with a default account number, which will be needs to be updated with your department/building code. Please follow these steps to reconcile your procurement card transactions.

1. Procurement card transactions should be approved and reconciled weekly on the BMO website.
2. Go into Skyward credit card portal and add a description to the purchase, change the account number, and approve the transaction. Transactions must be approve by Friday each week.
3. Obtain your procurement card statement from the BMO website. Statements are generated the 5<sup>th</sup> of every month.
4. Attach all procurement card receipts electronically to the Skyward transactions associated with the statement and keep the original receipts with your statements for your records.
7. After you approve your purchases in Skyward, your administrator will also need to approve the purchases. You must have all Skyward purchases on the statement

approved by the 15<sup>th</sup> of the month.

## **2. Administrator Approval of Purchases**

Before the end of the day of the **15<sup>th</sup> of each month** the administrator shall have reviewed all purchases for the billing cycle in Skyward. If changes need to be made, the administrator has the ability to change the description and/or the account number. The administrator should not return the purchase. The purchase will not go back to the cardholder. The administrator's approval indicates that the cardholder was authorized to make those purchases and that those purchases were made in accordance with the applicable procedures. It is the administrator's responsibility to report any discrepancies found to the Finance Manager.

After the 15<sup>th</sup> of each month the Finance Manager/Superintendent will approve purchases for payment to MasterCard.

## **3. Storage of Procurement Card Envelopes**

The card holder shall keep all receipts attached to the statements. The Wisconsin Department of Public Instruction requires expenditure records to be retained for seven (7) years. The receipts and statements should be available to the Financial Services Office and auditor when requested.

## **IX. Fixed Asset Items**

Items which cost \$5,000.00 or more per item and are non-consumable are considered fixed asset items and need to be identified with a bar code as a fixed asset item.

Please complete a Fixed Asset Inventory form for all items that cost \$5,000.00 or more and are not a consumable item. The form is available on the web at:

Please forward the inventory form to the Finance Manager at the District Office.

The District Office will generate a fixed asset tag for the item and will forward the tag to you. Please attach this tag to the purchased item.

## **X. Returns, Credits and Disputed Items**

The cardholder is responsible for following up with the vendor or bank on any erroneous charges, disputed items or returns, as soon as possible. Disputed billings can result from: failure to receive the goods, defective merchandise, incorrect amounts, duplicate charges, credit not processed, as well as fraud and misuse. If you suspect fraud is involved, contact the Finance Manager immediately at extension 2007.

If you have a problem with a purchased item or a billing resulting from use of the procurement card, you should first try to reach a resolution with the vendor that provided the item. In most cases, disputes can be resolved directly between the cardholder and the vendor.

a) Credits

Contact the vendor and request that a credit be placed on your card account; you may need to refer to your original card receipt. If the item was shipped, refer to the shipping form you kept in your procurement card envelope.

b) Returns

If an item is not satisfactory, a wrong item is delivered, damaged and/or defective, duplicate order, etc., the cardholder should make contact with the vendor to explain the problem and get a credit issued. The cardholder should follow the return policies established by the vendor and the District. Record the return on the original receipt and staple any credit memos issued by the vendor to that receipt. Any item purchased with the procurement card that is returned **MUST** be returned for credit. **Do NOT accept a refund in cash or by check.** The credit may appear on a subsequent statement. If the credit appears on a subsequent statement, make a photocopy of the credit documentation to keep with the billing statement for the credit.

If the goods are returned in person, the original receipt must accompany the goods. A copy of the credit receipt for the returned goods must be obtained. Record the return on the original receipt and staple any credit memos issued by the vendor to that receipt.

If the goods are shipped, have the vendor send a credit memo, if possible. If a credit memo is not possible please enclose a copy of the original receipt indicating which items were returned. Be sure to look for the credit on your statement.

c) Disputed Items

If you have a disputed charge and cannot reach resolution with the vendor, please contact the Finance Manager at extension 2007 for more information.

**Note:** Make sure to keep documentation of credits, returns, and exchanges with your procurement card records and statement.

## XI. Card Security

It is the cardholder's responsibility to safeguard his/her procurement card and card account number. Your procurement card should be treated with the same level of care you use with your personal credit cards.

- **Do not lend your card to unauthorized individuals.** The only person authorized to use the procurement card is the person whose name is on the front of the card, unless approve by the card holder listed on the card.
- Guard your procurement card account number carefully. Do NOT post it or write it in any location that is accessible to others.
- The cardholder's statement should be carefully reviewed to insure no unauthorized purchases were made.

- Never provide your procurement card number to a person who calls or emails you. The cardholder should initiate all transactions.

**A violation of the card security procedure will result in the cardholder having his/her card withdrawn and may subject them to disciplinary action.**

## **XII. Reporting Lost or Stolen Cards**

If the card is lost or stolen, the cardholder shall **immediately** notify our credit card provider (the card issuer) at **(800)361-3361**. Representatives are available 24 hours a day. Advise the representative that the call is regarding a MasterCard procurement card. The cardholder then should contact the Finance Manager at extension 2007 in the District Office.

**The Procurement Card Program holds the school/department responsible for paying all charges resulting from stolen or misused cards until our credit card provider has been notified. Please notify the Finance Manager at extension 2007 or Superintendent of stolen or misused cards immediately.**

## **XIII. Audits**

The business office staff will conduct audits of procurement card use. The primary purpose of these audits is to ensure that the Procurement Card Program procedures are being followed and that:

- Purchase volume appears reasonable
- The card is being used for appropriate transactions
- Documentation is complete

## **XIV. Consequences of Failure to Comply with Procurement Card Procedures**

Any misuse/abuse of the card or other failure to comply with these procedures will result in the following cardholder consequences:

- Revocation of card.
- Disciplinary measures (up to and including termination of the cardholder).
- In addition, if the misuse involves personal transactions, the cardholder must repay to the District all personal amounts, including any applicable state and county sales taxes.

## **XV. What if I Leave the School District or Transfer to Another Site?**

If you leave the school district, you must return your procurement card to the Finance Manager. Returned procurement cards are not reissued to other employees for use.

## **XVI. Site Assigned Procurement Cards**

Site assigned procurement cards have been provided to each school and some departments.

The purpose of the site-assigned cards is to allow a school district employee, who occasionally has a need to use a procurement card, to use one without having one issued in his/her name. Site-assigned cards are the responsibility of the administrator/administrator (including card



security and record keeping). He/she is the only person allowed to authorize use of a site-assigned procurement card. Upon authorization by the administrator/administrator, an employee may utilize the site-assigned card by:

- Completing a Procurement Card Application and reviewing the Procurement Card Procedure Manual (a copy of the manual is available on the Phillips School District Web Site at [www.phillips.k12.wi.us](http://www.phillips.k12.wi.us) – click on District tab and Finance Services)
- Upon completion of the Procurement Card Issuance Form, which the administrator/administrator signs and forwards to the Financial Services Office, the employee is authorized to utilize a site-issued procurement card.
- The employee shall sign out the card each time.
- The employee shall return the card and related documentation from the purchase(s) to the administrator within ONE (1) business day of the purchase(s).
- The employee utilizing a site-issued card must follow the same procedures for use of the card as an employee with a card issued in his/her name, except reconciliation (the site card administrator will complete this process).

## **XVII. Key Contacts For Questions**

The following resource persons are available to provide assistance, answer questions, or help solve any problems that arise:

### **Business Services Office**

Finance Manager      x2007

- \*District Procurement Card Auditor
- \*Cardholder purchasing card limits
- \*Disputed Transactions
- \*Skyward Issues

### **Business Services Office**

Accounts Payable Clerk      x4000

- \*Backup cardholder purchasing card limits
- \*Backup disputed Transactions
- \*Backup Skyward Issues
- \*Fixed Asset Inventory Forms

*Reference: 673.1 Use of Credit Cards/P-Cards*

*Approved: May 16, 2016*

**Appendix A Procurement Card Lost Receipt/Detail Form**

**If you were not provided with an itemized receipt, or you have lost your receipt and the vendor is unable to provide you with a copy, please complete this form.**

Cardholder Name: \_\_\_\_\_

Vendor Name \_\_\_\_\_

Date of Purchase \_\_\_\_\_ Total Purchase Amount: \_\_\_\_\_

Detailed List of Items Cost  
Please be **specific**; include more information than just “Supplies” or “Food”. A detailed description is one that lists specific items; such as, pens, binders, notepads, and pencils. Please list the cost of each item. The costs should equal charged amount on the statement.

<u>Detailed List of Items</u>	<u>Cost</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(Attach another sheet of paper, if more space is needed to list items)

The purpose of this purchase was:\_\_\_\_\_

By signing this, I confirm I have used the purchasing card according to the procedures and guidelines set in the Purchasing Card Manual and that I have not purchased any personal items or alcoholic beverages. The above items are a true and accurate detailed description of what I purchased.

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Administrator Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **SECTION 1      PURPOSE OF HANDBOOK AND ORGANIZATIONAL STRUCTURE**

### **1.1      PURPOSE OF HANDBOOK**

Each of you is a valued staff member and has an integral part in accomplishing our mission of the School District of Phillips. To help guide our working relationship, this Handbook is being provided as a method of communicating general District information, rules and regulations. Its purpose is to familiarize employees with the personnel policies of the School District.

The provisions set forth in this Handbook supersede all prior personnel policies and procedures, whether written or established by past practice. Because this Employee Handbook is based on Board of Education policies and procedures, federal and state mandated policies and procedures, and present employee fringe benefit programs which are all subject to change, this manual is also subject to change. ~~In the event any provision in this Employee Handbook conflicts with any applicable collective bargaining agreement provision, the collective bargaining agreement shall control.~~ The Board of Education reserves the right to revise, add, subtract, correct, delete or update any part or all of the materials in this Handbook. Any changes made in this Handbook will be brought to the attention of all employees by: employee meetings, posting of the change on the employee bulletin board, email, or corrections in the Employee Handbook itself.

Pursuant to Wis. Stat. § 118.21, the School Board shall contract in writing with teachers. Please note that nothing contained in this Handbook is to be construed by any employee as establishing, or modifying such teacher contract. Furthermore, nothing herein shall be construed as a guarantee of continued employment nor as a guarantee of any benefits or conditions of employment.

## SECTION 2      PERSONNEL

### 2.1    WORKING TOGETHER

#### 2.1.9    USE OF CREDIT CARD/P-CARD POLICY

The Board of Education recognizes the value of an efficient method of payment and recordkeeping for certain expenses. The Board, therefore, authorizes the use of District credit card/P-cards.

Credit card/P-cards shall not be used to circumvent the general purchasing procedures established by Board policy. The Board affirms that credit card/P-cards shall only be used in connection with Board-approved or school-related activities and that only those types of expenses that are for the benefit of the District and serve a valid and proper public purpose shall be paid for by credit card/P-card. Under no circumstances shall credit card/P-cards be used for personal purchases or the purchase of alcoholic beverages regardless of whether the purchase of such beverages is made in connection with a meal.

Inappropriate or illegal use of the credit card/P-card and/or failure to strictly comply with the limitations and requirements set forth in the administrative guidelines may result in:

- a loss of credit card/P-card privileges,
- disciplinary action, up to and including termination,
- personal responsibility for any and all inappropriate charges, including finance charges and interest assessed in connection with the purchase,
- and/or possible referral to law enforcement authorities for prosecution.

The Board directs the District Administrator to determine and specify those employees authorized to use District credit card/P-cards. The District Administrator shall be responsible for giving direction to and supervising such employees' use of District credit card/P-cards.

The District Administrator shall develop administrative guidelines that specify those authorized to use credit card/P-cards, the types of expenses which can be paid by credit card/P-card, and their proper supervision and use.

*Ref. Board Policy 673.1, Use of Credit Cards/673.2 P-Card Procedure Manual*

## **SECTION 4      EMPLOYEE BENEFITS-APPLICABLE TO ALL EMPLOYEES**

### **4.6      MEDICAL AND DENTAL INSURANCE**

There shall be no cash payments in lieu of insurance.

Effective July 1, 2013, the District's contribution toward single or family medical insurance premiums will be 80% **for full-time employees and 60% for a family plan for less than full-time employees.** Health insurance plan design is determined by the District and may include a health reimbursement account ("HRA"). Effective July 1, 2013, the District contributions toward single or family dental insurance will be 80% **for full-time employees and 60% for a family plan for less than full-time employees.**

The District contribution to employee medical and/or dental insurance will be prorated based on the base annual days of employment, and base hours per week. The full District contribution will be allowed for twelve-month (260 days) employees scheduled for at least 30 hours per week and for all full-time contractual teaching and professional staff.

## **SECTION 7      COMPENSATION**

### **7.1      RETIREMENT**

#### **7.1.1.      EARLY RETIREMENT-CERTIFIED PERSONNEL**

Effective July 1, 2013, teachers shall be categorized according to years of consecutive, full time teaching service to the District for purposes of determining their early retirement benefits under this Section. Such classification is not subject to change.

For purposes of the continuous years of teaching service requirement provided for in this Section, service shall not be deemed interrupted if the employee is on full or partial layoff for two (2) consecutive years or less and subsequently returns to a full-time teaching position, provided however that the teacher shall not continue to accrue years of service while on such layoff. If, at the end of such two year period, the laid off teacher does not return to a full-time teaching position, then the potential retirement benefit accrual for purposes of the requisite continuous years of service shall start over again at zero.

A teacher must notify the School Board in writing by February 1<sup>st</sup> of his/her intent to retire at the conclusion of the applicable school year and complete the school year immediately preceding the date of retirement in order to be eligible for any early retirement benefits provided for in this Section.

The District retains the right to bargain individually with teachers at its discretion with respect to early retirement benefits.

- A. Teachers with at least 25 years of consecutive, full time teaching service to the District as of July 1, 2013 shall be eligible for the following once they attain the age of 55 (by the end of the contract year in which he/she intends to retire):
1. Upon the eligible teacher's retirement, the District agrees to contribute up to sixty thousand (\$60,000) dollars into a Health Reimbursement Arrangement ("HRA") for the eligible retiree under this subsection. Such contribution shall be made over ten (10) equal installments during the five (5) year period following their retirement or until he/she attains the age of Medicare eligibility, whichever occurs first. Such contributions shall immediately vest with the retiree and his/her heirs as permitted per IRS regulations.
  2. A teacher may elect to remain a member of the District's health insurance group for a maximum of five (5) years or until he/she attains the age of Medicare eligibility if deemed eligible by the carrier; provided, however, that he/she comply with the terms and conditions of this Section, including the full payment of any premiums to the carrier, unless otherwise provided herein. Failure to comply with the requirements of this Section shall result in the retiree being ineligible for the benefits as described. Retirees and their spouses shall be subject to any changes in the terms and conditions of the District's health insurance plans.
  3. **Beginning 2016-2017, an additional \$1,500 will be added to the retirement total for longevity pay.**
- B. Teachers with at least 20 years, but less than 25 years, of consecutive, full time teaching service to the District as of July 1, 2013 shall be eligible for the following once they attain the age of 55 (by the end of the contract year in which he/she intends to retire):
1. Upon the eligible teacher's retirement, the District agrees to contribute up to forty thousand (\$40,000) dollars into a Health Reimbursement Arrangement ("HRA") for the eligible retiree under this subsection. Such contribution shall be made over ten (10) equal installments during the five (5) year period following their retirement or until he/she attains the age of Medicare eligibility, whichever occurs first. Such contributions shall immediately vest with the retiree and his/her heirs as permitted per IRS regulations.
  2. A teacher may elect to remain a member of the District's health insurance group for a maximum of five (5) years or until he/she attains the age of Medicare eligibility, whichever occurs earlier, if deemed eligible by the carrier; provided, however, that he/she comply with the terms and conditions of this Section, including the full payment of any premiums to the carrier, unless otherwise provided herein. Failure to comply with the requirements of this Section shall result in the retiree being ineligible for the benefits as described. Retirees and their spouses shall be subject to any changes in the terms and conditions of the District's health insurance plans.
  3. **Beginning 2016-2017, an additional \$1,000 will be added to the retirement total for longevity pay.**

- C. Teachers with at least 15 years, but less than 20 years, of consecutive, full time teaching service to the District as of July 1, 2013 shall be eligible for the following once they attain the age of 55 (by the end of the contract year in which he/she intends to retire):
1. Upon the eligible teacher's retirement, the District agrees to contribute up to twenty thousand (\$20,000) dollars into a Health Reimbursement Arrangement ("HRA") for the eligible retiree under this subsection. Such contribution shall be made over ten (10) equal installments during the five (5) year period following their retirement or until he/she attains the age of Medicare eligibility, whichever occurs first. Such contributions shall immediately vest with the retiree and his/her heirs as permitted per IRS regulations.
  2. A teacher may elect to remain a member of the District's health insurance group for a maximum of three (3) years or until he/she attains the age of Medicare eligibility, whichever occurs earlier, if deemed eligible by the carrier; provided, however, that he/she comply with the terms and conditions of this Section, including the full payment of any premiums to the carrier, unless otherwise provided herein. Failure to comply with the requirements of this Section shall result in the retiree being ineligible for the benefits as described. Retirees and their spouses shall be subject to any changes in the terms and conditions of the District's health insurance plans.
  3. **Beginning 2016-2017, an additional \$500 will be added to the retirement total for longevity pay.**
- D. Newly hired teachers and teachers with less than 15 years of consecutive, full-time teaching service to the District as of July 1, 2013 shall be eligible for the following:
1. The District agrees to deposit five hundred (\$500) per year into an HRA for each full-time eligible teacher for a maximum of twenty (20) years OR UPON MEDICARE ELIGIBILITY WHICHEVER OCCURS FIRST. Such deposit shall be recorded the last week in July following the successful completion of the preceding school year. Deposits will earn interest and carry over from year to year. A teacher will be vested in the HRA when he/she has at least fifteen (15) continuous years of teaching service in the Phillips School District. Employees who are not 100% vested under the Vesting Schedule at the time of termination shall forfeit their unvested funds. In the event of the death of the Participant, the Participant's spouse, and all of the Participant's qualifying dependents, any vested funds remaining in the account shall be forfeited.
  2. Such teachers will not be eligible to remain a member of the District's health insurance group upon retirement.
  3. Teachers will not be allowed to access any such HRA funds until their retirement from the District.

**SCHOOL DISTRICT OF PHILLIPS BOARD OF EDUCATION  
TOPIC SUMMARY SHEET**

**MEETING DATE:** May 16, 2016

**TOPIC:** Food Service Pricing for 2016-2017

**BACKGROUND:** Equity in School Lunch Pricing. The USDA Healthy Hunger Free Kids Act of 2010 requires school food authorities (SFA's) participating in the National School Lunch Program to determine their average price for paid student lunches, and gradually increase prices if necessary. The average paid student lunch price is determined by calculating the difference between the free and the paid lunch reimbursement rates for the previous school year. DPI has set the required average paid lunch price at \$2.78 for the 2016-17 school year. The School District of Phillips average paid lunch price for school year 2015-16 was \$2.68. Therefore, we are required to adjust our average paid price for the 2016-17 school year.

SY 2015-16 Weighted Average Price			
Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	SY 2015-16 Weighted Average Price
1,623	\$ 2.45	\$ 3,967.36	
1,240	\$ 2.60	\$ 3,224.00	
1,748	\$ 2.95	\$ 5,156.60	
<b>4,611</b>		<b>\$ 12,356.95</b>	<b>\$ 2.68</b>

*Note: SY 2015-16 Weighted Average Price equal to or above \$2.78 are compliant for SY 2016-17. \$2.78 is the difference between the Free and Paid reimbursement rates for SY 2015-16.*

2016-17 Pricing Estimation Calculator			
Monthly # of Paid Lunches	Paid Lunch Price	Monthly Revenue	Weighted Average Price
1,623	<b>\$2.45</b>	\$3,976.35	
1,240	<b>\$2.75</b>	\$3,410.00	
1,748	<b>\$2.95</b>	\$5,156.60	
<b>4,611</b>		<b>\$12,542.95</b>	<b>\$ 2.72</b>

DPI allows for a maximum increase per year of 10 cents on the weighted average price. Our recommendation is to increase 4K – 12 lunch prices by 15 cents at PhMS and leave breakfast prices same for 2016-2017.

Category	2015-16 Meal Price	2016-17 Meal Price
<b>Lunch</b>		
<b>4K – 5</b>	\$2.45	\$2.45
<b>6 – 8</b>	\$2.60	<b>\$2.75</b>
<b>9 – 12</b>	\$2.95	\$2.95
<b>Adult</b>	\$4.00	\$4.00
<b>Reduced</b>	\$0.40	\$0.40
<b>Breakfast</b>		
<b>4K – 5</b>	\$1.30	\$1.30
<b>6 – 8</b>	\$1.55	\$1.55
<b>9 – 12</b>	\$1.80	\$1.80
<b>Adult</b>	\$2.50	\$2.50
<b>Reduced</b>	\$0.30	\$0.30



**BUDGET/FISCAL IMPACT:** Increase in Lunch Prices

**POLICY IMPACT:** NA

**AGENDA CATEGORY:**

- Policy/Issues
- Monitoring Data
- Consent Agenda
- Informational

**MOTION:**

Approve Meal Prices as presented.

**RATIONALE:** Set meal prices for 2016-17

**CONTACT:** Leah Theder **PHONE:** 339-2419 **e-mail:** ltheder@phillips.k12.wi.us

# School District of Phillips

2016-2017

July 2016						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2016						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2016						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2016						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2016						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2016						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January 2017						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2017						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March 2017						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April 2017						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2017						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	★	27
28	29	30	31			

June 2017						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Beginning of Quarter	9/1, 11/4, 1/23, 3/28
Vacation / No School	9/5, 11/21-25, 12/26-1/2, 4/14-17, 5/29
No school for students, Staff Inservice Days	8/22-23, 3/24
1:00 pm release days, District Collaboration	9/23, 10/21, 11/18, 12/23, 1/20, 2/17, 4/28
★ Graduation: May 26, 2017	* Price County Fair ~ August 24-28 * Staff Inservice ~ will also need one floating day during summer
Last day of classes	revised 05/16/2016

MINUTES OF PHILLIPS BOARD OF EDUCATION REGULAR MONTHLY MEETING  
Monday, April 18, 2016

- I. The Phillips Board of Education meeting was called to order by President Pesko at 6:00 pm in the 6-12 Learning Center. The Pledge of Allegiance was recited.
- II. Present: Adolph, Burkart, Distin, Krog, Marlenga, Pesko, Rodewald, Rose, Willett and Student Liaison Ertl. Administration present: Morgan, Theder, Hoogland, Scholz and Lemke. Others: Staff, students, community members, and Price County Review.
- III. President Pesko stated that public notice of the meeting was properly posted according to Wisconsin Statute 19.84(4). Notice was posted at all school-owned buildings, the School District of Phillips' website, and The Price County Review.
- IV. Public Participation - None
- V. Jim Adolph, Mark Distin, and Stephen Willett took the Oath of Office for a three-year term beginning on April 25, 2016.
- VI. Administrative and Committee Reports
  - A. Principal Report - PES
    1. March Student of the Month at the elementary school was Connor Gabay (Grade 5). The second student will be announced next month.
  - B. Principal Report - PhMS/PHS
    1. Students of the Month at the middle school were Dawson Hauschild (Grade 6), Jade Weber and Ashlee Upson (Grade 7), Destinee Kleinschmidt (Grade 8); and at the high school were Dakota Haberman (Freshman) and Jacob Kress (Senior).
    2. Students that will be in grades 10-12 during the 2016-17 school year have registered. Freshman will be registering soon. A number of classes are full at this time, but there is no anticipated problems as freshman have limited elective credits.
  - C. Pupil Services Team Report
    1. ACT scores have been released to last year's juniors and they are looking good. The scores are not released for publication yet. State testing in grades 3-8 and 10 will be done this month along with 9th and 10th grade ACT Aspire.
  - D. Superintendent Report
    1. The leadership communication team met on April 6th. The group narrowed down what components they would like to have in a compensation plan. A subcommittee is working on crafting a draft for the May 4th meeting.
    2. Representatives from each building will work on a math curriculum review the afternoons of July 14 and 15. A more critical review of math curriculum will continue through 2016-17 school year.
    3. A demonstration of propane-powered buses was held on April 11th with Board members and bus drivers in attendance. A federal grant is available for 25% of the purchase price of new buses. Several area schools are also looking into this option. Cenex will give us a

locked-in, one-year price on propane. A continued discussion of pros and cons was held.

4. Areas for an outdoor classroom and race starting spot have been identified and are ready for timber marking. Revenue for the project will come from timber harvested at the site and from a larger harvest to be scheduled at the Harmony Forest. Revenue from timber harvests are used for school forest expenditures.
  5. Board members reported on the Retreat held on March 24th. District Strategic Plan goals and objectives were reviewed and discussion held on testing, discipline, Common Core, curriculum, technology, safety, and revenue. The Board plans to continue a Fall and Spring Retreat in the future.
- E. Financial Manager Report -
1. Quarterly Financial Report showed year-to-date expenditures as of March 31, 2016 were \$4,962,022.02 (56.56% of budget) and revenues were \$4,925,360.39 (56.08% of budget). The total cash available was \$2,982,139.49. Fund 49 Balance was \$9,778.22. No line of credit has been used this fiscal year.
  2. We received two revenue checks this month that were not included in the budget: \$58,381.55 for WEA lawsuit settlement, and \$58,427.89 for federal forest revenue.
- F. Student Liaison Ertl informed the Board of three student trips that occurred recently. Three Phillips students joined other area students for a trip to Costa Rica to observe sea turtles, oceans, and rainforests. Eight students attended a weekend Concordia German Language Camp in Bemidji, MN. AP Chemistry students traveled to Trees for Tomorrow.
- G. The policy committee met on April 13 and discussed retirement policy changes to reflect Board decisions, and the P-Card Procedure Manual. Handbook revision requests: medical/dental insurance language was changed to reflect current policy and a review of "just cause" language was reviewed and found to meet current practices and goals of the Board.
- H. Facilities committee met on April 14 to discuss propane-powered bus project and summer maintenance project lists.
- I. Business services committee met on April 14 and reviewed the Baird Forecast Model, open enrollment/virtual school and homeschool enrollments, and the propane bus demonstration. Changes to the agenda were made and the bills were reviewed.

## VII. Items for Discussion and Possible Action

- A. Motion (Adolph/Marlenga) to approve purchase of three propane-powered buses over two years, contingent on federal grant approval for 25% funding and a written five-year warranty. Motion carried 9-0.
- B. Motion (Krog/Burkart) to approve CESA #12 contract not to exceed current year package cost.
- C. The Board organizational meeting will begin at 5:30 pm on May 16 followed by the regular monthly meeting.
- D. Jim Adolph, Mark Distin, Willy Marlenga, and Jon Pesko will distribute diplomas at 2016 graduation ceremony.

VIII. Consent Items

- A. Motion (Rodewald/Distin) to approve minutes from March 21, 2016 board meeting Motion carried 9-0.
  
- B. Motion (Marlenga/Adolph) to approve personnel report and monthly bills. Motion carried 9-0.
  - 1. An increase from .50 to 1.0 FTE for David Kelly, PHS/PES Custodian II and renewal of summer school coordinator contract for Tyler Ring.
  - 2. Approve resignations from Steven Hlavacek, PES part-time custodian and Leah Theder, finance manager.
  - 3. Approval of bills from March 2016 (#340310-340444 and wires) for \$422,906.11.

IX. The next regular board meeting will be held on May 16, 2016. The organizational meeting will begin at 5:30 followed by regular monthly meeting. Items for discussion include propane fuel contract, CESA #12 contract, and business manager search update.

XIII. Motion (Willett/Adolph) to adjourn at 7:15 p.m. Motion carried 9-0.

Respectfully submitted,

Wendy Rodewald, Clerk  
Board of Education

**Personnel Report  
April 16, 2016 - May 13, 2016**

**New Hires/Transfers**

<b>Name/Position</b>	<b>Position Description</b>	<b>New Salary</b>	<b>Previous Employee Salary</b>	<b>Effective Date</b>
Grade 5 Teacher Connie Schoenborn	Per staffing plan	\$42,000.00	\$56,152 - \$57,271	8/22/2016
Grade 5 Teacher Marissa Vyskocil	Per staffing plan	\$36,000.00	\$56,152 - \$57,271	8/22/2016
Grade 5/6 Teacher Kyrstin Gabay	New from staffing plan	\$38,000.00	N/A	8/22/2016
PhMS Band Director PHS Band Director Ray Knihtila	1-year position to cover Lindgren's sabbatical	\$ 360.58 \$1,801.86	Same	8/22/2016
PhMS/PHS Band Ray Knihtila	1-year position to cover Lindgren's sabbatical	\$49,222.00	\$43,981	8/22/2016
Kindergarten Teacher Erica Johnson	Replace Cindy Gould	TBD	\$53,202	8/22/2016
Title 1 Teacher 50% Lynn Olson	Per staffing plan	\$29,052.22	N/A	8/22/2016
Special Education Erik Johnson	Per staffing plan	TBD	N/A	8/22/2016

**Recruitment**

<b>Position</b>	<b>Position Status</b>	<b>Location</b>	<b>Posting Date</b>
FBLA Advisor	Replace Jean Flower	Phillips High School	08-31-2015

**Resignations/Retirements**

<b>Name</b>	<b>Position</b>	<b>Resignation/ Retirement</b>	<b>Effective Date</b>	<b>Years of Service</b>	<b>Location</b>
Lisa Reiff	Paraprofessional	Resignation	6/1/2016	23	PHS
Sue Badger	Cook	Resignation	6/1/2016	6	Snack Bar

School District of Phillips  
Board Rev Chk (Date: 4/2016)

3fbrbud12.P  
05.16.02.00.04-010164

EDTLOC SRC_FUNC	PRJ_LOCAL	SRC	2015-16		2015-16		2015-16		2014-15	
			Revised Budget	Monthly Activity	FYTD Activity	FYTD %	April 2014-15	Monthly Activity	FYTD %	
10R--- 211 50000-	---	CURRENT YEAR PROPERTY TAX	5,155,314.00	76,512.84	3,038,975.61	58.95	101,181.61	59.96	101,181.61	59.96
10R--- 213 50000-	---	MOBILE HOME TAX	2,463.00		1,248.73	50.70	1,441.47	80.49	1,441.47	80.49
10R--- 249 50000-	---	TRANSPORTATION FEES	9,371.00	292.32	4,240.92	45.26	1,286.75	121.97	1,286.75	121.97
10R--- 264 50000-	---	SURPLUS NON-CAPITAL OBJECTS	1,402.00	2,060.00	2,273.40	162.15	1,100.00	114.51	1,100.00	114.51
10R--- 271 50000-	---	ADMISSIONS	15,000.00		16,279.22	108.53	1,073.00	531.94	1,073.00	531.94
10R--- 279 50000-	---	OTHER SCHOOL ACTIVITY INCOME	8,300.00	2,110.75	11,650.45	140.37	6,540.90	83.38	6,540.90	83.38
10R--- 280 50000-	---	INTEREST ON INVESTMENTS	9,330.00	901.54	6,540.59	70.10	1,137.13	79.60	1,137.13	79.60
10R--- 292 50000-	---	STUDENT FEES	15,500.00	2,850.00	18,971.00	122.39	4,340.00	87.99	4,340.00	87.99
10R--- 293 50000-	---	RENTALS	14,000.00	976.69	8,750.59	62.50	1,080.42		1,080.42	
10R--- 345 50000-	---	OPEN ENROLLMENT WI SCH. DIST.	148,712.00							
10R--- 515 50000-	---	TRANSIT OF AIDS INTER. SOURCES	1,500.00		2,824.09	188.27	1,000.00	150.00	1,000.00	150.00
10R--- 517 50000-	---	TRANSIT OF FEDERAL AIDS	4,900.00							
10R--- 612 50000-	---	TRANSPORTATION AID	60,409.00		60,409.00	100.00		98.69		98.69
10R--- 613 50000-	---	LIBRARY AID	31,018.00	31,018.00	31,018.00	100.00	29,291.00	100.00	29,291.00	100.00
10R--- 619 50000-	---	OTHER STATE AID	119,850.00							
10R--- 621 50000-	---	EQUALIZATION AID	2,514,777.00		1,605,916.00	63.86		63.86		63.86
10R--- 630 50000-	---	SPECIAL PROJECT GRANTS	5,120.00		5,120.00	100.00				
10R--- 650 50000-	---	SAGE AID	210,652.52		140,454.00	66.68		66.68		66.68
10R--- 660 50000-	---	STATE REVENUE THROUGH LOCAL	2,113.00		2,160.36	102.24		201.20		201.20
10R--- 691 50000-	---	COMPUTER AID	7,486.00							
10R--- 730 50000-	---	SPECIAL PROJECT GRANTS	181,255.00		11,665.40	6.44	35,810.64	42.19	35,810.64	42.19
10R--- 751 50000-	---	ESEA TITLE IA	207,494.00		29,243.68	14.09		21.09		21.09
10R--- 780 50000-	---	FED AID THRU STATE NOT DPI	20,000.00	58,427.89	58,427.89	292.14		82.02		82.02
10R--- 861 50000-	---	EQUIPMENT SALES/LOSS	3,000.00							
10R--- 971 50000-	---	REFUNDS - PRIOR YR., E-RATE	45,000.00		44,312.69	98.47		100.00		100.00
10R--- 990 50000-	---	MISCELLANEOUS		58,381.55	58,381.55					
10R--- 999 50000-	---	COPY FEES	200.00	62.00	90.80	45.40		112.10		112.10
10----	---	GENERAL FUND	8,794,166.52	233,593.58	5,158,953.97	58.66	185,282.92	60.50	185,282.92	60.50
Grand Revenue Totals			8,794,166.52	233,593.58	5,158,953.97	58.66	185,282.92	60.50	185,282.92	60.50

Number of Accounts: 31

\*\*\*\*\* End of report \*\*\*\*\*

FDT	OBJ FUNC	PRJ	OBJ	Revised Budget	April 2015-16 Monthly Activity	FYTD Activity	2015-16 FYTD \$	April 2014-15 Monthly Activity	FYTD \$	2014-15 FYTD \$
10E	11		UNDIFFERENTIATED CURRICULUM	1,662,873.16	205,169.18	1,241,579.17	74.66	129,389.17	71.67	71.67
10E	12		REGULAR CURRICULUM	1,600,145.24	175,290.87	1,170,238.08	73.13	120,419.08	71.97	71.97
10E	13		VOCATIONAL CURRICULUM	327,517.46	39,695.30	249,694.83	76.24	25,345.86	72.16	72.16
10E	14		PHYSICAL CURRICULUM	148,442.39	15,277.03	111,978.60	75.44	10,674.46	71.31	71.31
10E	16		CO-CURRICULAR ACTIVITIES	139,771.36	21,766.04	116,425.51	83.30	16,227.94	75.57	75.57
10E	17		OTHER SPECIAL NEEDS	20,900.53	2,157.64	17,450.72	83.49	1,275.62	65.61	65.61
10E	21		PUPIL SERVICES	132,978.31	11,074.91	95,257.67	71.63	7,827.05	77.92	77.92
10E	22		INSTRUCTIONAL STAFF SERVICES	217,036.64	16,143.17	140,154.11	64.58	15,704.48	66.35	66.35
10E	23		GENERAL ADMINISTRATION	262,117.14	24,308.30	215,655.72	82.27	30,264.95	79.48	79.48
10E	24		SCHOOL BUILDING ADMINISTRATION	487,072.78	47,390.51	378,473.86	77.70	32,398.97	75.56	75.56
10E	25		BUSINESS ADMINISTRATION	1,831,035.27	138,902.80	1,449,381.82	79.16	106,201.36	76.78	76.78
10E	26		CENTRAL SERVICES	335,579.27	16,842.65	197,677.55	58.91	16,240.54	54.47	54.47
10E	27		INSURANCE & JUDGMENTS	108,229.00	-123.00	91,166.18	84.23	24,078.76	93.72	93.72
10E	29		OTHER SUPPORT SERVICES	173,963.45		171,389.05	98.52		99.15	99.15
10E	41		TRANSFERS TO ANOTHER FUND	824,476.65		29,384.55	5.77	1,177.30	6.54	6.54
10E	43		PURCHASED INSTRUCTIONAL SERV	509,602.00				1,173.00	12.73	12.73
10E	49		OTHER NON-PROGRAM TRANSACTIONS	2,000.00						
Grand Expense Totals				8,783,740.65	713,885.40	5,675,907.42	64.62	538,398.54	63.76	63.76

Number of Accounts: 1090

\*\*\*\*\* End of report \*\*\*\*\*

Funds Available to the District as of April, 2016:

First National Bank (General Checking) 2,557,493.83  
Local Gov't Investment Pool 569.75

**Total 2,558,063.58**

FNB Energy Efficiency Check Account 9,781.37

**Current Line of Credit Balance (\$1,500,000 max) 1,500,000**

Total Borrowed (through 4/30/16): 0.00