

Governance Board Policies

Application and Lottery Process

Approved: February 11, 2019, updated October 12, 2020

I. Admission Requirements

A. Eagles' Wings Public Montessori (EWPM) school is open to all students in the School District of Solon Springs (SDSS), as well as students applying to SDSS through the Wisconsin Department of Public Instruction (DPI) open enrollment process. Application to and attendance at EWPM is voluntary and no tuition is charged. Students who do not wish to attend or are not admitted to EWPM can attend their neighborhood schools or seek enrollment in another SDSS school per SDSS board policy.

B. Parents will enroll their children by written registration form. A parent/guardian is encouraged to attend one informational meeting and visit EWPM in order to assure understanding of the nature and work of the school.

C. If the number of applicants exceeds available positions, a lottery procedure will be employed.

D. Students may enroll and attend EWPM during the school year as space permits in accordance with these guidelines until November 1st for the current school year. Applications received after this will be admitted the following year as space permits. [Exceptions may be approved by the administration on a case by case basis] Prior to enrollment the student's family should have a conference with the teachers, who will explain the teaching philosophy. It is not academically ideal to begin Montessori Learning after the school year has begun as teaching and learning techniques build on previously taught concepts and methods. Starting November 1st, the waiting list no longer applies and no more students or applications will be accepted for that current year.

Conflict of Interest Policy

Defining Conflict of Interest

- We define conflict of Interest as a situation in which a person has a duty to more than one person or organization, but cannot do justice to the actual or potentially adverse interests of both parties. This may include, but is not limited to, making decisions that affect an employee that is a family member, or a student who is your child, or that would afford personal gain.
- Employees involved in the procurement process made aware of and provided with a copy of our conflict of interest policy and procedures when they become engaged in the procurement. Administration will monitor actions, as needed.
- All employees involved in the procurement process will be asked to fill out information regarding relationships that could be viewed as a conflict of interest.

- The process for an individual to report a conflict of interest is to contact the administrator and the president of the governance board in writing with allegations of conflict of interest. The allegations will then be investigated and action taken, as needed.

Determining a Conflict of Interest

- In order to determine that an employee does not have a conflict of interest regular updates of information may be requested from employees. These should not exceed annual requests.
- This information provided about potential conflicts of interest will be reviewed by the administrator and president of the Governance Board, or by a committee designated by said parties.
- No employee, member of an employee's immediate family, nor any organization with which the state public official or a member of the Director's immediate family owns or controls at least 10 percent of the outstanding equity, voting rights, or outstanding indebtedness may enter into any contract or lease involving a payment or payments of more than \$3,000 within a 12-month period, in whole or in part derived from state funds, unless the state public official has first made written disclosure of the nature and extent of such relationship or interest to the commission and to the department acting for the state in regard to such contract or lease. Any contract or lease entered into in violation of this subsection may be voided by the state in an action commenced within 3 years of the date on which the commission, or the department or officer acting for the state in regard to the allocation of state funds from which such payment is derived, knew or should have known that a violation of this subsection had occurred. This subsection does not affect the application of s. [946.13](#)
- No employee may intentionally use or disclose information gained in the course of or by reason of his or her official position or activities in any way that could result in the receipt of anything of value for himself or herself, for his or her immediate family, or for any other person, if the information has not been communicated to the public or is not public information.
- Ours is not a business in which gratuities are expected, nor will they be accepted. No employee may accept or retain any transportation, lodging, meals, food or beverage, or reimbursement therefor, except in accordance with s. [19.56 \(3\)](#).

Disciplinary Actions

- Should a conflict of interest as defined here occur, appropriate disciplinary action will be taken by the school administrator and governance board president.

Reporting Conflict of Interest

- The school administrator is responsible to report a conflict of interest to DPI, after a thorough investigation of said conflict.

[policy approved June 10, 2019]

Hiring

1. Openings posted within the School District of Solon Springs first, and then externally if not filled.

2. Teachers interested in teaching in the Montessori school provide:
 - a. Resume or statement of related experiences
 - b. Responses to questions:
 - i. What about the Public Montessori appeals to you professionally?
 - ii. Why will you be a good fit for the EW Public Montessori?
 - iii. What concerns do you have about making this professional change?
 - iv. What level of commitment would you make for teaching Montessori?
 - c. Set up an interview
 - d. After the interview, the EWGB or a subcommittee would meet in closed session with school administrators to make a choice and these choices would be recommended to the School Board at their next scheduled meeting, or when deemed appropriate.

[Policy approved September 10, 2018]

Costs allowability

1. The School Superintendent acting as advisor to the Governance Board creates the budget in consultation with the Governance Board, which is entered by the School bookkeeper into WISEgrant.
2. Governance Board President (or designee) verifies that the budget aligns with the DPI submitted grant application and subsequent submissions.
3. The verification of allowability of costs under the Uniform Grant Guidance will be a collaborative effort between the Governance Board and School Superintendent, with the Superintendent acting as the informed contact for DPI questions. The Superintendent will be responsible for generating supporting documentation demonstrating that a cost is reasonable, necessary or allocable if it impacts a cost's allowability. Correspondence regarding budget reviews by DPI kept for each of the Federal grants will be housed here as well. This documentation will be maintained in the budget files for all schools which are instrumentalities of the School District of Solon Springs.

Allowable Personnel costs

4. The allowability of personnel salary charges made to a Federal grant:
 - a. Who identifies each staff person with a status of single cost objective or multiple cost objective? - Superintendent in conjunction with the Bookkeeper.
 - b. How is this status determined? - Based upon existing employee handbooks, individual agreements approved by the School Board or upon recommendation of the School Board, in accordance with the [WCSP Allowable costs](#) regulations.
 - c. How often is this information reviewed and updated? Where is this information stored? - All salary information is reviewed annually and stored in the Business Office.
 - d. How is this communicated between areas? - All handbooks are made electronically available to employees and are accessible to the public via the District's website. All other information is located for public inspection in personnel files and via School Board documents.
 - e. Staff claiming salary charges made to a Federal grant will record their designated work including hours worked for each objective

- For a position with multiple cost objectives under a grant program, the employee will demonstrate that the amount of time charged to the grant is at least the amount of actual time the position worked on the grant's objectives.
 - Possible supporting documentation includes a schedule that reflects actual work, personnel activity reports, time sampling, or any type of time tracking system.
- f. This is reported to the bookkeeper and distributions are allocated to funds as designated by work completed.
5. Regarding staff with multiple cost objectives:
- How is the amount of staff person's time budgeted on the grant determined? - Staff will be assigned an hourly rate for work that hours can be easily tracked; when stipends are utilized the amount of the stipend shall be established by the Governance Board.
 - What documentation or process is used to support the amount budgeted? - Detailed records are kept in the Business Office.
 - How often is this information reviewed and updated? - Annually.
 - Where is this information stored? - Business Office.
 - Who verifies charged amounts against supporting documentation prior to a claim being made? - These are reviewed by and all of the following - Principal, Bookkeeper, and Governance Board.
 - How is this communicated between areas? - Paperwork is processed by the Principal to the Bookkeeper with access by the Governance Board.
- b. For short-term work such as substitute staffing, extended school year, stipends, etc.:
- Who verifies the short-term work is an allowable cost under the Federal program? Administration reviews grant details and budget for allowability, using guidelines from [2 C.F.R. Part 200, §200.403](#).
 - Who verifies the short-term work is completed by licensed individuals (if required)? When licensed individuals are needed, the Administration will verify licensure, as needed.
 - Who verifies the work was completed prior to submitting a claim? Principal and/or Governance Board.
 - Does the time sheet identify the Federal funding source or cost objective? All such documents clearly indicate the work done and the source of funds as being Charter Grant funds.
 - How is this communicated between areas? - Paperwork is generated by claimant, and processed by the Principal to the Bookkeeper with access by the Governance Board
6. When cost changes (changes to business or program needs) occur within the program, the Governance Board is notified. If changes are deemed necessary, budget amendments will be completed in a timely manner (within a month) Regular reporting to the Governance Board will occur at monthly meetings.

[Policy approved December 10, 2018, updated October 12, 2020]

Cash management

Purchase orders for goods or services

- Staff and administrators have the authority to generate a purchase order (PO).
 - Purchase orders are obtained from the Bookkeeper.
 - Teachers and staff create paper or electronic requisitions.
 - All requisitions are manually or electronically approved by the building principal, bookkeeper and/or District Administrator.
 - After the PO makes it through the approval process it is printed or electronically emailed and processed by the business office.
 - Vendor receives a signed printed or a signed electronic copy of the purchase order.
 - All purchase of materials, equipment or supplies and all public work contracts of \$10,000 or more shall be made on the basis of competitive bids or quotations.
 - These are then regularly reported to the Governance Board.
- The administration or a designated agent of the Governance Board have the authority to approve purchasing contracts. The allowability of the purchase is an allowed cost on a federal grant is discussed in the Cost Allowability section. The administrator will verify that the goods or services have been budgeted on the Federal grant?
- Items for which a total cost is greater than \$5,000 will be approved by the Governance Board
 - A request made by staff will be reviewed by the Principal and/or Superintendent, then brought to the Governance Board.
 - The Governance Board will approve the expense by voice vote.

[Policy updated October 12, 2020]

Deposits

- The individual (teacher, secretary, etc.) turning in cash/checks records a list of payees and amounts (use of a standard form is encouraged, i.e. class list with checkbox for each student receipt) or a receipt to turn in with the funds that they are depositing with the bookkeeper..
- The bookkeeper reconciles the amount, letting the depositor know of any discrepancies and receipts all deposits (cash and checks.) A copy of each deposit is recorded. All deposits will be verified by the administration.
- The bookkeeper verifies all deposits via online banking or through monthly bank statements.
- Deposits are receipted into financial accounting software by the bookkeeper
- Cash receipts for student activity funds are recorded at the individual school and deposited by the school bookkeeper.

[Policy adopted October 12, 2020]

Payroll

- School superintendent will identify each staff person with a status of single cost objective or multiple cost objective. These determinations will be made as needed to properly assign costs to specific schools. This information is stored with other budgetary materials.
- The account coding for personnel claimed on the grant will be established by the Bookkeeper under the advisement of the Superintendent.
- The Superintendent verifies (and communicates the final designations to the Governance Board) that the salaries charged to the grant are for individuals approved on the grant, including staff with multiple cost objectives, using these questions to guide.
 - Who approves time worked on a federal program / project?
 - Who verifies charged amounts against supporting time and effort documentation prior to a claim being made?
- For short-term work such as substitute staffing, extended school year, stipends, etc., the school administrators verify the short-term work is completed by licensed individuals (if required) and that the work was completed prior to submitting a claim. Administrators will communicate the final designations to the Governance Board. [Does the time sheet identify the Federal funding source or cost objective?]

Capitalization

- Employees must adhere to the following procedures to ensure goods are maintained in a properly controlled and secured environment.
 - When the product or services are received, the office staff checks off the items received on the packing slip and the PO. The packing slip is then attached to the PO. When accounts payable receives the bill, accounts payable matches the documents to the PO to ensure the District is only paying for items/services that were received.
 - All items valued over \$5,000 will be tagged and identified by number and recorded as below.

Description of Property	Owner of Property Title	S/N of Property Tag #	Source of Funds (Including FAIN)	% of Federal Funds	Purchase Date	Cost of Property	Location, Use & Condition	Date of Disposal	Disposal Method

- The bookkeeper provides the governance board a detailed list of paid or unpaid checks for approval. The board approves the list at their next meeting.

[Policy adopted October 12, 2020]

Inventory

The inventory shall be conducted by building staff and/or departments once every two years. A copy of the complete inventory shall be filed in the district office to better coordinate all the inventory items.

Inventories must contain tag number, if applicable, description of the property, serial number or other I.D. number, source of funding, acquisition date, cost, vendor, and location.

1. Capital items are tagged with a District asset tag number by the department. The department is responsible for maintaining these inventories, including separate inventories for items purchased with federal funds.
2. District staff are required to update inventories for equipment valued over \$5,000 contained within their building.
3. Staff are also required to update inventories for non-consumable object purchases contained within their building.
4. The District inventories need to be stored in the vault for safe keeping.
5. Adequate maintenance should be performed to keep property in good condition.
6. Prior year inventory listings should be reviewed to assist in identifying assets missing, junked or sold during the current fiscal year.

[Policy adopted October 12, 2020]

Credit card purchases

- The Governance Board may have its own credit card to be used only for funds that the Governance Board has direct ownership and control of via its 501c3 status. It may use the Solon Springs School District credit card for purchases made where District or grant funds are used. In all instances any credit card will be kept in the main office, with permission for use granted by the Bookkeeper or the Superintendent.
 - Allowable usage will include ordering that cannot be paid by invoice, travel costs when impossible to reimburse for out of pocket expenditures, others as deemed necessary by the administration.
 - All receipts to be submitted to the Bookkeeper.
- The Finance Manager reconciles the credit card bill to actual expenditures.

Petty Cash

- No petty cash will be established for use of Federal funds in conjunction with the Charter School.
- All funds disbursed require a request form and receipt submitted to the bookkeeper.

[Policy adopted October 12, 2020]

Written procedures regarding the liquidation of items purchase with Federal funds

Verification procedures

- School administrators determine the goods that are being put into use in the federal program/project. Evidence/receipts to be properly filed
- If capital objects or computer-type electronic assets were purchased, these are tracked by ID number, with monitoring to assure that assets are used per grant source rules and regulations.
- If assets are lost, stolen or damaged, this should be reported immediately to school administration and the Bookkeeper with documentation.
 - Lost or stolen property should be reported to the building principal as soon as the individual is aware of the missing item. The building principal should then report the lost or stolen item to the superintendent or his/her designee.
 - Lost or stolen items should include an explanation of what happened to the item as available.
 - If an item is valued at \$5,000 or more, a police report should be filed and included with the insurance claim.
- If assets are no longer needed, all concerned parties will be notified and a decision about disposal/decommissioning will be made jointly.
 - All School property and equipment deemed surplus, for which the value exceeds \$5,000, shall be disposed of at the discretion of the Governance Board. The disposal of properties valued at less than \$5,000 is the prerogative of the District administrator or his/her designee as directed by the Governance Board.
 - When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency, except as otherwise provided in Federal statutes, regulations, or Federal awarding agency disposition instructions, the School District will request disposition instructions from DPI. Disposition of the equipment will be made as follows, in accordance with the Federal awarding agency disposition instructions
 1. Items of equipment with a **current per unit fair market value of \$5,000 or less** may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
 2. If the DPI fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the School District or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase.
 3. If the equipment is sold, the Federal awarding agency may permit the School District to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

Payment Process

- Invoices are approved for payment by the Superintendent, then provided to the Bookkeeper for disbursement.
 - Supporting documentation is required for all purchases.

Written procedures regarding the claiming of Federal funds

- All charter expenditures are tracked by the Bookkeeper, who is responsible also for the following duties:
 - prepares the claim for expenditure reimbursement
 - verifies that the expenditure report includes only expenditures that have been obligated and liquidated in the requested reimbursement amount
 - verifies the expenditure report includes costs that are on an approved budget and have been determined allowable
- Expenditure claims to DPI for grant funds are filed monthly, or as needed, by the Bookkeeper.
- The Bookkeeper ensures the final expenditure claim is filed no later than September 30th following the fiscal year ended June 30th, or per timelines stipulated by DPI or federal requirements.
- The administrator verifies that the final expenditure report ties to the general ledger accounts. The Bookkeeper performs the cash reconciliation.
- Separation of duties shall include the following:
 - Any expenditure of grant funds must be approved by the Superintendent. Each approval shall be dated and with approval signature,
 - All standard purchase order forms, reimbursement forms, etc. shall clearly indicate the source of charter funds being used (e.g. Charter Grant).
 - Bookkeeper shall process all claims using normal District procedures not covered by the above,
 - Copies of all transactions shall be accessible by the Governance Board Chair, Superintendent, including submitted documents to DPI for grant claims, and
 - Copies of all charter school transactions completed by the District will be recorded in the monthly financial statements that are provided to the School Board for monthly review and approval.

[policy approved Jan 14, 2019]