

MEDFORD AREA PUBLIC SCHOOL DISTRICT

Board of Education Policy Committee Meeting
District Office
124 W. State Street
Medford, WI 54451

April 5, 2023
11:00 a.m. – 1:00 p.m.

AGENDA

Policies for Second Reading

DIBA	Student Agency Fund Management
DIE	Audit
DJA	Purchasing Authority
DJB	Debt Management

(Motion to accept 2nd reading)

Policies for First Reading

DJC	Bidding Requirements
DK	Payment Procedures
DLBA	Deferred Compensation Vendors – 403(b) & 457(b)
DLC	Expense Reimbursement
DLCA	Mileage Reimbursement
DM	Cash in School Buildings
DN	School Properties Disposal

Review/Consideration

JE	Attendance/Truancy
IGCD	NWECS/ Start College Now/Early College Credit Program
RVA-IGCD	Start College Now/Early College Credit Program

Editorial Changes

Any other policy business that may arise.

Next Meeting Date: To Be Determined

MEDFORD AREA PUBLIC SCHOOL DISTRICT SCHOOL BOARD POLICY HANDBOOK

April 5, 2023

SECOND READING

Policy Code	Policy Title
DIBA	Student Agency Fund Management
DIE	Audit
DJA	Purchasing Authority
DJB	Debt Management

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: October 8, 1991 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: November 20, 1997 POLICY TITLE: STUDENT AGENCY
DATE REVISED: November 20, 2003 FUND MANAGEMENT
DATE REVISED: May 18, 2017
DATE REVISED:

DEFINITION AND USE OF THE AGENCY FUND

The agency fund is used to account for assets held by the district for authorized student organizations.

The advancement of monies for general district expenses or staff expenses, which are part of the district budget, shall not be handled through the agency fund unless approved in advance by the district administrator. This fund is treated only as balance sheet accounts in the school district's accounting system. However, records of revenues and expenditures must be maintained in auxiliary accounts at locations administering the accounts.

ADMINISTRATION OF AGENCY FUND

The district administrator or their designee shall have the responsibility and authority to implement all policies and rules pertaining to the supervision and administration of the student agency funds in the Medford Area Public School District.

The building principal shall be directly responsible for the conduct of student financial activities in accordance with the policies and rules set forth, maintaining the agency fund accounts and periodic reporting of receipts, expenditures and balances for each account.

The director of business services shall periodically review the district's student agency funds and accounting procedures and shall report the findings to the district administrator and building principals. If procedural changes are required, the director of business services shall ensure that these changes are communicated and implemented.

A building secretary, designated by the principal, shall be responsible for accounting for all agency fund money received in the central office, preparing money for deposit and receipting all money received. Large amounts of money (*maximums to be determined by the district administrator or their designee*), shall not be left in school buildings overnight or on weekends.

Before a new account is established under the agency fund, it must be presented to the building principal and the director of business services for review and proper classification.

AUTHORIZED USES OF THE AGENCY FUND

Authorized student organizations may use the agency fund and are defined as school clubs, classes and other related activities which organize to raise money and/or promote a particular program, project or subject area. Parent groups, such as booster clubs, are excluded from this definition.

PURCHASING

Student organizations may obligate themselves by contract in accordance with district procedures, provided payments are completed within the tenure of the students involvement and in no case longer than three years. All contracting must be formally approved by the building administrator.

All purchases paid for by monies from the student activities and trust and agency funds shall be made with the recommendation of the group's advisor and upon the approval of the principal. The accounting for the income and expenditure of the funds shall be on standardized forms approved by the business office.

AUTHORIZED DEPOSITORIES

All funds received by users of the fund must be deposited in the name of the school district in a depository designated by the board of education (BOE). Separate depositories may be designated by the BOE for student agency funds.

REQUIRED ACCOUNT BALANCE

No student organizations shall be allowed to operate with a negative balance. Special exceptions may be made with the approval of the principal and the director of business services, based on a reasonable expectation that such negative balance is a temporary condition that will be corrected by incoming receipts.

INACTIVE ACCOUNTS

Any fund accounts shall be carried over in whole to the next fiscal year, except where there has been no agency for a period of 12 months, in which case the fund shall be closed at the end of the 12 months. In the case of graduating class accounts, they shall be closed by December 1 of the year in which the class graduates. Funds that are closed out in this manner shall revert to the agency fund account or be transferred to other appropriate accounts as determined by the building principal.

INTEREST EARNED ON AGENCY ACCOUNTS

Interest money derived from school organization/ agency funds will accrue to a segregated agency fund account in that school's name. These accounts will be administered by the respective building principals, in cooperation with the director of business services, to be spent on items or services having direct benefit relating to students and/or their extra-curricular activities. Listings of expenditures will be included in the monthly reports to the BOE.

CROSS REFERENCE:

LEGAL REFERENCE: §120.14 & 120.16(2),(5), Wis. Stats.

FILE: DIE

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 22, 1980 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: October 16, 2003 POLICY TITLE: AUDIT
DATE REVISED: May 18, 2017
DATE REVISED:

Medford Area Public School District Board of Education (BOE) requires that, after the close of the fiscal year (June 30th), an audit of all accounts of the district be made annually by an independent, certified public accountant. The audit examination shall be conducted in accordance with generally accepted auditing standards and the Wisconsin Uniform Financial Accounting Requirements of the DPI (WUFAR). The audit shall include all funds over which the BOE has direct or supervisory control.

The auditor shall prepare a detailed audit report which shall be submitted to the BOE and the Department of Public Instruction (DPI). The auditor's report shall include:

- the financial audit statement for the fiscal year;
- a management letter;
- the auditor's communication with those charged with governance, including any significant findings or issues from the audit; and
- Federal and State program audit reports and schedules, as appropriate.

The business manager shall assure that the audit report is completed timely and submitted prior to the deadline established by DPI.

CROSS REFERENCE:

LEGAL REFERENCE: Section 120.14, Wis. Stats. & PI 14.03 Wis. Admin. Code

FILE: DJA

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: October 8, 1991 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: October 16, 2003 POLICY TITLE: PURCHASING AUTHORITY
DATE REVIEWED: May 18, 2017
DATE REVISED:

Procurement of all supplies, materials, equipment, and services paid for from district funds shall be made in accordance with all applicable Federal and State statutes, Board of Education (BOE) policies and administrative guidelines. Standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts are established in policy GBCA – Staff Conflicts of Interest.

All procurement transactions shall be conducted in a manner that encourages full and open competition and in accordance with good administrative practice and sound business judgment.

It is the BOE policy that the district administrator seek at least three price quotations on purchases of more than \$50,000 for a single item, except in cases of emergency or when the materials purchased are of such a nature that price negotiations would not result in a savings to the district. Exceptions would also include if there were not any other vendor to provide the item.

Purchasing Items with Federal Grant Funds

When purchasing items with Federal funds a district shall:

1. Give consideration to whether separating or combining purchases will provide for a more cost-effective approach to avoid acquisition of unnecessary or duplicative items;
2. Where appropriate, conduct an analysis of lease versus purchase options and the most economical and beneficial method shall be pursued;
3. Conduct an evaluation of the availability and feasibility of entering into intergovernmental agreements to procure the goods or services required on a shared basis;
4. In the case of a time and material contract, make a determination that no other arrangement is suitable and that the contract places a ceiling price that protects the district.

General Provisions

The district administrator is authorized to purchase all items within budget allocations.

The BOE should be advised, for prior approval, of all purchases of equipment, materials, and services when the purchase was not contemplated during the budgeting process or varies materially from the function or scope as budgeted.

The district administrator is authorized to make emergency purchases, without prior approval, of those goods and/or services needed to keep the schools in operation. Such purchases shall be brought to the BOE's attention at the next regular meeting.

Whenever storage facilities or other conditions make it impractical to receive total delivery at any one time, the total quantity to be shipped shall be made a part of the bid specifications.

In the interests of economy, fairness, and efficiency in its business dealings, the BOE requires that:

- items commonly used in the various schools or units thereof, be standardized whenever consistency with educational goals can be maintained;
- opportunity be provided to as many responsible suppliers as possible to do business with the district;
- a prompt and courteous reception, insofar as conditions permit, be given to all who call on legitimate business matters;
- upon the placement of a purchase order, accounts payable shall commit the expenditure against a specific line item to guard against the creation of liabilities in excess of appropriations.

The district administrator shall determine the maximum expenditure allowed without a properly signed purchase order.

Employees may be held personally responsible for anything purchased without a properly signed purchase order or authorization.

The BOE may acquire office equipment by lease, installment payments, lease-purchase agreements, or by lease with an option to purchase, provided the contract sets forth the specific terms, including price, of such a purchase.

CROSS REFERENCE: GBCA
LEGAL REFERENCE: Section 120.13(5), (33) Wis. Stats.

6.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED:
DATE REVIEWED:

FILE SECTOR: FISCAL MANAGEMENT
POLICY TITLE: DEBT MANAGEMENT

The purpose of the Medford Area Public School District (MAPSD) debt Management Operating Rule and Regulation is to establish and maintain well-defined debt management guidelines for issuing new debt as well as managing outstanding debt to sustain a strong debt management program.

MAPSD Debt Management Operating Rule and Regulation applies to all debt instruments issued by the district regardless of the purpose for which issued or the funding source for repayment.

The primary objective is to ensure prudent debt management practices which:

- Maintain financial stability.
- Preserve public trust.
- Minimize costs to taxpayers
- Minimize borrowing costs
- Preserve access to financial markets
- Demonstrate adequate administrative oversight of debt program to credit rating agencies

Types of Authorized Debt

- The constitution and laws of the state of Wisconsin limit the power of the district to issue obligations and to contract indebtedness.
- The district may not borrow money or issue notes or bonds therefore for any purpose except those specified by statute.

➤ **Bond or Note Anticipation Notes**

In anticipation of issuing general obligation bonds or note, the district is authorized to borrow money using bond or note anticipation notes. The bond or note anticipation notes shall in no event be general obligations of the district, and do not constitute an indebtedness of the district, nor a charge against its general credit or taxing power. The bond or note anticipation notes are payable only from (a) proceeds of the bond or note anticipation notes set aside for payment of interest on the bond or note anticipation notes as they become due, and, (b) proceeds to be derived from the issuance and sale of general obligation bonds or notes which proceeds are pledged for the payment of the principal of and interest on the bond or note anticipation notes. The maximum term of any bond or note anticipation notes (including any refunding) is five years.

➤ General Obligation Bonds

The principal amount of every sum borrowed by the district and secured by an issue of bonds may be payable at one time in a single payment or at several times in two or more installments; however, no installment may be made payable later than the termination of twenty years immediately following the date of the bonds. The board is required to levy a direct, annual, irrevocable tax sufficient in amount to pay the interest on such bonds as it falls due and also to pay and discharge the principal thereof at maturity. Bonds issued by the district to refinance or refund outstanding notes or bonds issued by the district may be payable no later than twenty years following the original date of such notes or bonds.

➤ Refunding Bonds

In addition to being authorized to issue bonds, the district is authorized to borrow money using refunding bonds for refunding existing debt. To evidence such indebtedness, the district must issue to the lender its refunding bonds (with interest) payable within a period not exceeding twenty years following the initial date of the debt to be refunded. Such refunding bonds constitute a general obligation of the district. Refunding bonds are not subject to referendum.

➤ Promissory Notes

In addition to being authorized to issue bonds, the district is authorized to borrow money using notes for any public purpose. To evidence such indebtedness, the district must issue to the lender its promissory notes (with interest) payable within a period not exceeding ten years following the date of said notes. Such notes constitute a general obligation of the district. Notes may be issued to refinance or refund outstanding notes. However, such notes may be payable not later than twenty years following the original date of such outstanding notes.

➤ Temporary Borrowing

The board may, on its own motion, borrow money in such sums as may be needed to meet the immediate expenses of maintaining the schools in the district during the then current school year. No such loan or loans shall be made to extend beyond November 1 of the following year or in any amount exceeding one-half of the estimated receipts for the operation and maintenance of the district for the current school year in which the loan is made.

➤ Debt Limit

The district has the power to contract indebtedness for purposes specified by statute so long as the principal amount thereof does not exceed ten percent of the equalized value of taxable property within the district.

Debt Financing Guidelines

The district will consider a range of debt structures which when combined allow for flexibility in responding to future needs, do not utilize all available debt capacity, continue to emphasize credit considerations, and match well with the useful life of the assets for which debt is incurred. The district will not utilize swaps and other similar derivative products as a method of issuance.

Debt Issuance Process

External Financial Professionals

- **Financial Consultant**

The district's financial consultant will work with district staff to:

- Ensure that the district's bonds are issued at the lowest possible interest cost and are structured in accordance with the district's financing guidelines.
- Assist in determining method of sale of debt.
- Prepare the notice of sale, preliminary official statement and the official statement review draft closing documents and monitor the closing process.
- Assist with the preparation and submission of the district's Annual Disclosure Report in accordance with SEC Rule 15c2-12.

Assist in establishing repayment schedules that complement existing requirements and maintain a repayment pace acceptable to credit rating agencies.

- **Bond Counsel**

The district's bond counsel will:

- Certify that the district has the legal authority to issue bonds.
- Prepare required documents, resolutions and tax certificates.
- Work with the attorney general to obtain approval of the bond issue.
- Provide a legal opinion as to the enforceability and the federal income tax implications of the bonds.
- Coordinate the closing transactions.

- **Paying Agent/Registrar**

The district's paying agent, if applicable, will:

- Authenticate the bonds.
- Send/receive transfers of money at closing.
- Receipt principal and interest payments from the district and remit to bondholders/ DTC Represent bondholders in case of default.

- **Rating Agencies**

If applicable, the district will obtain a credit rating from a nationally recognized bond-rating agency. Rating agencies assign a credit rating to bonds based on their assessment of the district's financial position and ability to make full and timely payments of principal and interest, and provide a ratings report to the market prior to the sale.

Timing of Sales

The district's financial consultant will work with district staff to insure that the timing of bond sales coincide with having bond proceeds available for projects prior to the execution of construction or purchase contracts.

Disclosure Requirements

The Securities and Exchange Commission (SEC) regulates both primary disclosure (the initial marketing of bonds) and continuing disclosure (the ongoing information to the market about the status of the issue and issuer). The Securities and Exchange Commission Rule 15c2-12, as amended, requires the district to provide updated annual financial information to designated state and national information repositories. Timely and accurate information can improve the marketability of the district's bonds.

CROSS REFERENCE:

LEGAL REFERENCE: Securities and Exchange Commission

MEDFORD AREA PUBLIC SCHOOL DISTRICT SCHOOL BOARD POLICY HANDBOOK

April 5, 2023

FIRST READING

Policy Code	Policy Title
DJC	Bidding Requirements
DK	Payment Procedures
DLBA	Deferred Compensation Vendors – 403(b) & 457(b)
DLC	Expense Reimbursement
DLCA	Mileage Reimbursement
DM	Cash in School Buildings
DN	School Properties Disposal

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: November 21, 1991
DATE REVISED: March 19, 1998
DATE REVISED: January 19, 2004
DATE REVISED: November 18, 2010
DATE REVISED: April 19, 2012
DATE REVISED: May 18, 2017
DATE REVISED:

FILE SECTOR: FISCAL MANAGEMENT
POLICY TITLE: BIDDING REQUIREMENTS

It is the policy of the Medford Area Public School District Board of Education (BOE) policy is to make large purchases when practical on the basis of the lowest bid price or requests for proposals. The board BOE may reject the lowest price or bid if:

- There is a question or doubt the vendor or agent can meet the commitment, has failed to meet purchase agreements in the past, or the goods or services on the basis of previous experience or knowledge of the board of education BOE were not satisfactory in quality.
- Events surrounding the original decision to purchase or bid have changed, thereby making it unnecessary or cost inefficient for the district to accept any or all bids.
- There are other circumstances as outlined in the original bid form or any other good and substantive reason that preclude acceptance of a bid.

In any event, all things being equal, the board of education BOE may give preference to agents, vendors, or manufacturers residing in the school district. It is the intention of the board of education BOE that all purchases be made in such a manner that all qualified suppliers have an equal opportunity to bid. The board of education BOE reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the school district.

Competitive Bids

Purchase of and contract for projects will be subject to a competitive bid process as and when required by law.

Bids shall be sealed and shall be opened by the BOE secretary in the presence of at least one witness. A bidder may be required to submit a sworn statement regarding:

1. financial ability to complete the contract, including the posting of a bond where appropriate or required;
2. nature and quality of equipment to be used in performing the contract;
3. experience and past performance in performing the contract;
4. such other information the district deems relevant to the protection and welfare of the public in the performance of the contract or that are required by applicable law.

Such statements shall be delivered to the district no later than five days prior to the bid opening, or as directed by the applicable RFP, and shall be kept confidential by the district, except upon the written order of the person submitting the statement or on behalf of whom the statement is submitted, for the necessary use by the district in qualifying the person/bidder or the District. The statements shall be reviewed and the bidder notified if it is qualified to submit a bid.

Debarred Contractors Excluded

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

For any contract or subcontract with a value in excess of \$50,000, the district shall require that each such contractor or subcontractor obtain certification from the General Service Administration that it is not a suspended or debarred contractor and that, if at any time during performance of the services or delivery of goods in the applicable contract, said contractor or subcontractor should be identified as a suspended or debarred entity by the General Services Administration, the contractor or subcontractor shall immediately notify the District of that fact, which shall serve as sufficient grounds to terminate the contract as the District determines is appropriate.

General Provisions

The BOE reserves the right to reject any and all bids.

The BOE shall be informed of the terms and conditions of all competitive bids and shall award contracts as a consequence of such bids.

Bids can be accepted by the district administrator without board notification for any single item or group of identical items costing up to \$50,000. The board must receive notification if the contract is over \$50,000.

Bids are not required for:

- Educational items such as textbooks and workbooks.
- Professional services such as attorneys and architects.
- Replacement parts or maintenance contracts for existing equipment or mechanical systems.
- CESA services utilized by the district.
- Services required to be furnished to employees as a result of an employment agreement approved by the board of education **BOE**, except group health care benefits as required by law.
- Renewal of single source software licenses.

The district administrator is authorized to enter into cooperative agreements with other school districts or other organizations for the purchase of any product or service used by the school district, when such arrangements will be for the benefit of the district.

The board of education **BOE** reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered unless approved by the finance committee.

CROSS REFERENCE: District Employee Handbooks as appropriate.

LEGAL REFERENCE: §120.12(24) Wisconsin Statutes

FILE: DK

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 22, 1980 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: October 8, 1991 POLICY TITLE: PAYMENT PROCEDURES
DATE REVISED: July 16, 1998
DATE REVISED: October 16, 2003
DATE REVIEWED: April 19, 2012
DATE REVISED: June 22, 2017
DATE REVIEWED:

All bills and requests for payment shall be subject to review by the board of education (BOE), district administrator and/or business manager for purposes of conformance with ~~board of education~~ BOE policy and state law.

The ~~board of education~~ BOE shall receive, prior to each regular monthly meeting, a list of vouchers prepared for approval and a statement of receipts and expenditures in the aggregate. The ~~board of education~~ BOE shall survey all bills and authorize or reject their payment.

The ~~board of education~~ BOE authorizes the district administrator or his/her ~~his/her~~ their designated representative to release the following types of disbursements:

- Payroll
- Utility payments
- Vendors with annual bids or contracts approved by the board of education
- Agency fund payments
- Athletic officials and workers payments
- Vendor payments with significant savings for early payment
- Travel bills, registrations and convention costs for district staff and officials
- Unusual circumstances-

All disbursements shall be made by order check, credit card or other draft in accordance with state law.

CROSS REFERENCE:

LEGAL REFERENCE: Sections 66.0125 and 120.12(1) Wis. Stats.

Before

See page 26. for revised policy

FILE: DLBA

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: October 17, 2002 **FILE SECTOR:** FISCAL MANAGEMENT
DATE REVISED: October 21, 2004 **POLICY TITLE:** DEFERRED COMPENSATION
DATE REVISED: November 15, 2007 **VENDORS - 403(b) & 457(b)**
DATE REVISED: June 22, 2017
DATE REVIEWED:

403(b)

Plan

The Medford Area Public School District (the "District") offers a voluntary 403(b) Plan to help employees save money for retirement. The 403(b) Plan is a type of tax-deferred retirement savings program. Future benefits from the 403(b) Plan will reflect the amount of a participant's voluntary salary deferral contributions plus earnings. Vesting is immediate.

Although this Plan is offered by the District, this Plan is not established or maintained by the District for purposes of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Accordingly, this Plan and the District are not subject to ERISA.

Participation

Every District employee is eligible to participate in this Plan, with the exception of (a) non-resident aliens, (b) those who do not have sufficient income to be eligible to contribute at least \$200 per year or (c) those who regularly work under 20 hours per week for the District. To participate, employees need to fill out a Salary Reduction Agreement and select the investment desired from the list of District approved vendors. Employees are limited to changing their salary reduction amount to a maximum of five (5) changes per calendar year. Employees may cease contributions at any time.

Vendors

Employees can invest deferral monies in a variety of different investment options. Vendors through which the investment vehicles are available are approved by the District.

457(b)

Plan

The Medford Area Public School District (the "District") allows its employees to voluntarily participate in the Wisconsin Deferred Compensation Plan (this "Plan").

The Wisconsin Department of Employee Trust Funds ("ETF") maintains this Plan in compliance with Internal Revenue Code §457(b). This Plan is not established or maintained by the District for purposes of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Accordingly, this Plan and the District are not subject to ERISA.

Participation

To participate in this Plan (or to change an existing contribution election), employees must provide the District with a signed Salary Reduction Agreement. Employees must choose the whole dollar amount that employees wish to contribute each payroll period. The Agreement must be signed by the employee and returned to the District before the start of the payroll period when the election or change will become effective. The employee can always decide to stop contributing to this Plan—such changes must also be made, in writing, using a Salary Reduction Agreement.

ETF may require additional paperwork to be completed in order to participate in this Plan.

Vendors

ETF selects the investment vehicles that are available under this Plan. There are a variety of investment options ranging from conservative to aggressive. It is entirely up to the employee to determine which approved vendor and investment options to use, provided that a vendor agree to certain limitations that ETF and the District applies to all vendors. Additional information on investment options and Vendors is available from ETF at www.wdc457.org.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: October 17, 2002 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: October 21, 2004 POLICY TITLE: DEFERRED COMPENSATION
DATE REVISED: November 15, 2007 VENDORS - 403(b) & 457(b)
DATE REVISED: June 22, 2017
DATE REVIEWED:

403(b)

Tax Treatment

The District intends to ensure that this Plan is qualified for preferential tax treatment under Internal Revenue Code (“IRC”) §403(b). There are two ways employees can elect to have a portion of their current pay saved and invested via salary deferral. Employees may contribute pre-tax 403(b) deferrals and/or Roth after-tax 403(b) deferrals.

Pre-tax Deferrals. Because employees do not have to pay taxes on the amount contributed to a 403(b) plan for the year in which it was contributed to this plan, investing in a 403(b) plan can lower the overall tax burden—at least in the present. Employees can defer the income tax on their contributions until they begin making withdrawals from their account—typically when they retire. The earnings on the account also grow tax-free until withdrawal. Contributions to the 403(b) Plan are reported annually on employees W-2 forms, but are not included in income subject to taxation. Employee’s 403(b) contributions are deducted from employee’s gross salary and income taxes are calculated on the remaining pay.

Roth after-tax deferrals. With Roth deferrals, employees must pay current income tax on their deferral contribution. This means the amount that is deferred under the Roth portion of the 403(b) Plan is subject to income taxes in the year of the deferral, but the deferral amount and its earnings are distributed tax-free if certain conditions are met. These conditions are met if employees follow the distribution rules of this Plan and at least 5 years have passed between the first Roth deferral and the date of the first distribution.

As described below, there are legal restrictions that limit how much employees can contribute to this Plan each year. The Business Office may need to ask employees for information to show that the contributions are within these limits. Employees should consult with their own investment, tax and/or legal advisor about the ability to participate in this Plan. The District cannot provide employees with this type of advice.

Salary Reduction Agreements

To participate in this Plan (or to change an existing contribution election), employees must provide the District with a signed Salary Reduction Agreement. Employees must choose the whole dollar amount that they wish to contribute each payroll period. The Agreement must be signed by the employee and returned to the District before the start of the payroll period when the election or change will become effective.

Contributions and Limitations

Employees may choose how much of their salary to contribute to this Plan, the contribution must comply with all of the following legal limitations:

- **Annual Deferral Limitation**

The first limitation applies to all elective deferrals (both pre-tax and Roth added together) from the employee's salary to this Plan. Elective deferrals are contributions that are made instead of receiving all of the pay at that time. The elective deferrals under this Plan are not considered in conjunction with deferrals made under the 457 Plan of the District.

- **Special Catch-up Contribution**

If employees have worked for the District for at least 15 years and have not contributed all of the excess contributions available under this Plan, employees can elect to make "catch-up" contributions, in addition to the salary deferrals employees may otherwise be eligible for.

- **"50 and over" Catch-up Contribution**

A participant age 50 or over (by the end of the calendar plan year) may defer additional amounts to this Plan as an additional "catch-up" contribution. Contribution limits can be found at <https://www.irs.gov/>.

Distributions

The law restricts the times when distributions are permitted from accounts under this Plan. Employees may receive a distribution upon retirement from the District. The IRS requires complete severance from the District upon retirement, which means that if rehired by the District after employees have retired, employees must stop receiving distribution from the account during the time employed by the District after retirement.

A participant or a beneficiary may receive a distribution upon death or disability.

Distributions are also permitted from this Plan upon: severance from employment with the District or attainment of age 59 ½.

457(b)

Tax Treatment

The ETF, not the District, is responsible for maintaining compliance with §457(b). If this Plan maintains its tax preferred status, the employee will not pay income tax on the money that was elected to be saved or on the investment earnings until the employee takes the money out of this Plan.

Contributions to the 457(b) Plan are reported annually on the W-2 forms, but are not included in income subject to taxation. The employee's 457(b) contributions are deducted from the gross salary and income taxes are calculated on the remaining pay.

As described below, there are legal restrictions that limit how much employees can contribute to this Plan each year. The Business Office may need to ask employees for information to show

that the contributions are within these limits. Employees should consult with their own investment, tax and/ or legal advisor about the ability to participate in this Plan. The District cannot provide employees with this type of advice.

Contributions and Limitations

Employees may choose how much of their salary to contribute to this Plan, the contribution must comply with all of the following legal limitations.

- **Annual Deferral Limitation**

The first limitation applies to all elective deferrals from salary to this Plan. Elective deferrals are contributions that employees make instead of receiving all of the pay at that time. The elective deferrals under this Plan are not considered in conjunction with deferrals made under the 403(b) Plan of the District.

- **“Last Three-Year” Catch-up Contribution**

In addition, employees may be eligible to contribute more than the elective deferral limit. For any one or more of the last three (3) taxable years before the normal retirement age, the employee may make additional contributions to this Plan. The amount of additional contributions will be the lesser of:

(a) two times the amount of elective deferrals allowed; or

(b) the amount of the elective deferral allowed plus any portion of the elective deferral which was allowed but which the employee did not contribute.

- **“50 and over” Catch-up Contribution**

A participant age 50 or over (by the end of the calendar plan year) may defer additional amounts to this Plan as an additional “catch-up” contribution. Contribution limits can be found at <https://www.irs.gov/>.

ETF also establishes its own rules to comply with these limitations and certain state law requirements.

Distributions

The employee will be eligible for distributions from this Plan under the following circumstances;

(a) Separation from Employment with the District;

(b) Attainment of age 70 ½; or

(c) In the event of a financial hardship due to an unforeseeable emergency.

Hardship Withdrawal

In the event of an unforeseeable emergency, a Participant or Beneficiary may request a distribution of his or her benefits at any time.

Benefits paid under a Hardship Withdrawal shall be limited strictly to the amount necessary to meet the unforeseeable emergency constituting financial hardship. Such a financial hardship must first be relieved by: (1) Reimbursement from insurance; (2) liquidation of Participant's assets not held in this Plan; or (3) by cessation of deferrals under this Plan.

A Participant's deferrals will automatically be terminated upon approval of a Hardship Withdrawal and the Participant must wait six months before re-enrolling in this Plan.

For more information about what constitutes an unforeseeable emergency, please contact the District or ETF.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
SALARY REDUCTION AGREEMENT**

Dated: _____

Read this before completing this form: This salary reduction agreement does not establish a tax deferred annuity with a specific vendor but only authorizes the withholding of funds from each paycheck. For new enrollments, separate 403(b) enrollment applications must be requested from the vendor(s) chosen from the list of District-approved vendors (this list is available at the District office). Please return these separate enrollment application(s) to the District office along with this salary reduction agreement form.

Employee: _____ SSN: _____

Address: _____

City: _____ State: _____ Zip: _____

Phone Number: _____ Date of Birth: _____

I. Employee Deferrals – Section 403(b) Pre-tax Deferral Election.

I hereby authorize the Medford Area Public School District ("District") to withhold \$ _____ OR _____% (whole dollar amount or whole percentage of total pay period compensation) from my compensation per pay period.

This Agreement shall be effective as of the first pay date which is not less than ten (10) business days following the date of execution of this Agreement. The District shall remit the withheld funds to the following Vendor(s) that I have selected:

<u>Amount</u> (whole dollar/percentage)	<u>District-Approved Vendor Name</u>
\$ _____ OR _____%	_____

<u>Amount</u> (whole dollar/percentage)	<u>District-Approved Vendor Name</u>
\$ _____ OR _____%	_____

Please use back of this form, continuing in the same fashion above to select additional vendors.

II. Employee Deferrals – Section 403(b) Roth After-tax Deferral Election.

I hereby authorize the Medford Area Public School District ("District") to withhold \$ _____ OR _____% (whole dollar amount or whole percentage of total pay period compensation) from my compensation per pay period.

This Agreement shall be effective as of the first pay date which is not less than ten (10) business days following the date of execution of this Agreement. The District shall remit the withheld funds to the following Vendor(s) that I have selected:

Amount (whole dollar/percentage) District-Approved Vendor Name
\$ _____ OR _____% _____

Amount (whole dollar/percentage) District-Approved Vendor Name
\$ _____ OR _____% _____

III. Employee Deferrals – WDCP Section 457(b) Election.

I have elected to participate in the Wisconsin Deferred Compensation Plan ("WDCP") sponsored by the Wisconsin Department of Employee Trust Funds. I hereby authorize the Medford Area Public School District ("District") to withhold \$ _____ (whole dollar amount) from my compensation per pay period.

This Agreement shall be effective as of the first pay date which is not less than ten (10) business days following the date of execution of this Agreement. The District shall remit the withheld funds to the following Vendor(s) that I have selected:

Amount (whole dollar/percentage) Vendor Name
\$ _____ OR _____% _____

IV. Terms/Conditions.

This Agreement is legally binding upon me and may be terminated by me only by giving notice of termination in the payroll period preceding the payroll period in which the terminations is to be effective.

I understand and agree that there are limitations on my deferrals under the Medford Area Public School District Employee Savings Plan (403(b) Plan) and the Wisconsin Deferred Compensation Plan (457(b) Plan) and that my contributions under this election do not exceed those limits. Further, I confirm that any deferrals in excess of the general limitations are due to my eligibility for either "catch-up" election which allows for a deferral in excess of the current year's limit for the 403(b) plan and for the WDCP Section 457(b) Plan.

Year: _____ 403(b) Plan Limit: _____ Year: _____ 457(b) Plan Limit: _____

21.

By the execution of this Agreement, I represent that:

- This Agreement shall terminate any prior Salary Reduction Agreement executed between myself and the District under the Medford Area Public School District Employee Savings Plan (403(b) Plan) and Wisconsin Deferred Compensation Plan (457(b) Plan).
- I have not executed more than the number of Salary Reduction Agreements permitted during the same plan year under this Plan(s).
- I have made an independent determination as to my desire to make these salary deferrals.
- I have assessed the risk associated with such investment(s) and have determined, with such professional advise as I deemed necessary, that the product offered by the Vendor is suitable to me.
- The District has no responsibility to evaluate or apprise me, now or in the future, as to the performance, status or otherwise as to the operation or viability of any product offered by the Vendor or alternative investments.
- I have made an independent determination as to my deferral level after consideration of the requirements of law and affirm that my contributions are within the limits of the law.
- I understand that I am responsible for determining that the amount of my deferral contributions elected above in this Salary Reduction Agreement, plus any amount deferred under a SIMPLE plan, a 401(k) plan or other 403(b) plan not sponsored by the District, does not exceed the maximum limit specified under Internal Revenue Code section 402(g) for any given plan year.

By executing this Agreement, I hereby elect, where the general limitations of Code sections 403(b), 415(c) and 457(b) are not satisfied, such alternative limitations as are available and necessary for me to comply with the annual addition limitations, as determined under Code sections 415(c)(4) and 457(e).

I release the District from any and all claims that I may assert in the event that the product which I have chosen under this Agreement shall fail to qualify for preferential tax treatment under Code section 403(b). I understand that the District assumes no responsibility, actual or implied, with respect to the calculation of the contribution or the limits on such contributions.

Dated this _____ day of _____, 20____.

Signature of Employee

Medford Area Public School District Vendor Hold Harmless Agreement

Medford Area Public School District and 403(b) Tax-Sheltered Annuity (TSA) Vendor Vendor Certification and Vendor Hold Harmless and Indemnification Agreement

In consideration of the Medford Area Public School District (the "District") permitting _____ (the "Vendor") to serve as a 403(b) TSA Vendor for the employees of the District, the sufficiency of which is hereby acknowledged, the Vendor represents and agrees as follows:

- 1) The Vendor shall provide the District with information sufficient to confirm that deferrals to the Vendor under the Medford Area Public School District Employee Savings Plan (403(b) Plan) (the "Plan"), including all documents memorializing or implementing this Plan, satisfies the requirements for status as a "Section 403(b) Arrangement" under the relevant provisions of Sections 401(a), 402(g), 403(b) and 415(c) of the Internal Revenue Code of 1986, as amended (the "Code").
 - 2) The Vendor must comply with all federal and state requirements regarding security or privacy of employee/client information.
 - 3) The Vendor is aware that the District has the right to reject any investment product or vehicle from the Vendor that the District deems not to be in the best interest of the District or its employee.
 - 4) The Vendor is aware that the District has the right to remove a Vendor from its Approved Vendor List as listed in this Plan's plan document if the Vendor's total number of eligible participants under this Plan drops under five (5) eligible participants for one fiscal year. Furthermore, the Vendor is aware only upon attaining five (5) or more eligible participants under this Plan, and upon signing this Agreement, may a Vendor qualify to be added to the District's Approved Vendor List.
 - 5) The distribution of funds will be made only after a distributable event, as defined in this Plan's document and available under the applicable Code section. The Vendor will be responsible for supplying all necessary distribution paperwork for those permissible distributions. The Vendor will also be responsible for locating and initiating communication with missing participants.
 - 6) Loans. This Plan Eligible participants are permitted to take loans (for any reason) from their vested 403(b)(1) annuity and/or 403(b)(7) custodial accounts to the extent permitted by the Vendor, pursuant to the terms of this Plan and pursuant to the Vendor's terms and conditions. The Vendor will provide written notice of its terms and conditions to the Participant along with the loan application. The Vendor will be responsible for all information reporting and tax withholding required by applicable federal and state law in connection with distributions and loans. The Vendor will accept repayment for the loan via payroll reduction from the District in a manner consistent with the form of remittance described herein or directly from the participant. The Vendor shall notify the participant and the District of missed repayments and/or default in accordance with the terms of this Plan.
- Hardship Distributions. Hardship withdrawals will be permitted pursuant to the terms of this Plan's document. Only upon written approval by the District may the Vendor honor a request for a hardship withdrawal. The Vendor will be responsible for supplying the employees with its own necessary distribution forms.
- 7) The Vendor will be solely responsible for tracking, notifying participants and distributing all required minimum distributions as a result of a participant's attainment of age 70 ½.
 - 8) The Vendor shall be responsible for the completion and distribution of Form 1099, any applicable reporting forms to the IRS (such as, Form 945), and all communication with the participant for any distribution including but not limited to ineligible or impermissible distribution, proper distributions and defaulted loans. The Vendor shall further be responsible for and hold harmless the District against any negative tax and/or tax qualification implications that stems from any distribution including but not limited to ineligible or impermissible distribution.

- 9) The Vendor, its authorized agents and representatives, shall comply with all pertinent written directives regarding the Vendor's solicitation of employee of the District for the purpose of providing information or soliciting purchases of TSAs by District employees.
- 10) This Plan offers its eligible participants the option of contributing all or some of their elective deferrals into Roth after-tax accounts in accordance with the terms of this Plan. The Vendor will be responsible for tracking the 5 year period in which the participant must maintain the Roth deferral account in order to take a qualifying distribution. Any improper distribution, including those occurring prior to the distributable event as defined by this Plan or prior to the participant satisfying the 5-year period will be the responsibility of the Vendor and the Vendor shall be responsible for and hold harmless the District any penalties or negative tax and/or tax qualification implications on the participant and/or this Plan.
- 11) The Vendor will maintain accurate records on each participant in this Plan reflecting contributions received on a tax-deferred basis and identifying the account as a 403(b)(1) or 403(b)(7). The Vendor will also maintain appropriate accounts for the pretax deferrals, Roth after-tax deferrals, employer matching contributions, employer non-elective contributions and rollover contributions, as permitted by this Plan.
- 12) At least annually, and otherwise upon request, the Vendor shall prepare for all employees deferring amounts to it under a salary reduction agreement a calculation demonstrating that such election and all prior elections for this plan year, result in contribution levels which comply with the requirements of the applicable limitations under Section 402(g), 403(b), and 415(c) of the Code.
- 13) The Vendor will accept District remittances via electronic funds transfer (ACH format) or via paper checks from the District office.
- 14) The District may prohibit further deferrals to the Vendor if the Vendor fails to comply with the requirements of the Policy of the District.
- 15) The Vendor, at its own cost, expense and risk, shall defend any claim, demand, governmental audit or review or any other proceedings that may be brought against the District, including, by way of illustration and not limitation, any member of the Board of Education, officer or employee, relative to the failure of the Vendor to satisfy the representations hereunder and shall indemnify and hold harmless any such party from any and all liability, cost or assessment arising from the failure of the Vendor to perform as represented hereunder, including actual attorney's fees, except where such failure is the result of erroneous information provided by the District or the Employee or their willful misconduct. Such indemnification shall also include, but not be limited to, the 10% excise tax imposed on employers by Section 4979 of the Internal Revenue Code, additional taxes, interest, and penalties levied against the District due to a mandated reclassification of employee TSA contributions from "tax deferred" to "taxable," penalties imposed by the IRS or other taxing authorities or regulatory agencies upon employees who then seek indemnification from the District or upon the District. Furthermore, the Vendor shall agree to pay all legal fees, lost earnings, IRS penalties, IRS filing fees, cost to obtain qualification or repair this plan's unfavorable tax status, and all incidental and consequential damages that may arise or are incurred as a result of the disqualification of this plan or other imposed penalty or lawsuit which occurs as a result of the violation of one of the terms of this Agreement or as a result of the Vendor's negligence. The District shall notify the Vendor of any such claim within thirty (30) days of the receipt of any action within the scope of this indemnification provision.

In the event of an audit of the District relative to the operation of this Plan, the Vendor agrees that it shall extend its cooperation in providing necessary information to the District regarding employees in the products provided by the Vendor provided such information is within the scope of the representations of this Agreement or otherwise maintained or prepared by Vendor in providing such products.

- 16) If any unauthorized transfers of funds are made, the District will require the Vendor to recover the funds to make the participant's account whole.
- 17) The provisions of this Agreement are severable and, accordingly, if any term or provision of this Agreement is held by a court of competent jurisdiction to be unenforceable for whatsoever reason, the remaining terms and conditions hereof shall continue to bind the parties and be fully enforceable.

- 18) The Vendor is not and shall not be regarded as an agent or employee of the District, or any of their officers, agents or employees. The District is not and shall not be regarded as the agent or employee of the Vendor, or any of its officers, agents or employees.
- 19) This Agreement shall be construed under the requirements of the Internal Revenue Code and other applicable federal or Wisconsin laws. Any action on or under this Agreement shall be brought only in the State of Wisconsin, in the Circuit Court of Taylor County.
- 20) This Agreement reflects the entire agreement of the parties relative to this Plan of the Vendor. Any other representations, terms, conditions or provisions shall be of no force or effect.
- 21) The signatory to this Agreement for the Vendor represents and warrants that he/she has the authority to execute this Agreement and bind the Vendor to the terms and conditions hereof.
- 22) This Agreement supersedes all prior agreements between the District and the Vendor.

Dated this _____ day of _____, 20_____.

Medford Area Public School District:

Vendor:

By: _____

By: _____

Print Name

Print Name:

Title

Title

Address

Telephone Number

25.

After

Recommended by Audra
revised by Shenica

FILE: DLBA

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: October 17, 2002 **FILE SECTOR:** FISCAL MANAGEMENT
DATE REVISED: October 21, 2004 **POLICY TITLE:** DEFERRED COMPENSATION
DATE REVISED: November 15, 2007 **VENDORS – 403(B) & 457(b)**
DATE REVISED: June 22, 2017
DATE REVISED:

403(b)

The Medford Area Public School District (the "District") offers a voluntary 403(b) Tax Sheltered Annuity plan to help eligible employees save money for retirement. The 403(b) plan is a tax-deferred retirement savings program in accordance with Internal Revenue Code §403(b). The district's plan is governed by the district's plan documents, which were originally adopted in September 2007, and which have been amended by the Board of Education (BOE) and may be amended by the BOE in the future. A current copy of the district's plan documents is available in the Business Office.

457(b)

The district also offers a voluntary 457(b) plan to help eligible employees save money for retirement. The 457(b) plan is a deferred compensation plan in accordance with Internal Revenue Code §457(b). The district's 457(b) plan is governed by the district's plan and trust document, which were restated and amended on August 1, 2020. A current copy of the district's plan and trust document is available in the business office.

CROSS REFERENCE:
LEGAL REFERENCE:

26.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 22, 1980 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: November 21, 1991 POLICY TITLE: EXPENSE
DATE REVISED: September 19, 2002 REIMBURSEMENT
DATE REVISED: June 15, 2006
DATE REVISED: September 20, 2012
DATE REVISED: June 22, 2017
DATE REVIEWED:

District personnel and officials who incur expenses in carrying out their authorized duties shall be reimbursed in accordance with the following regulations:

- Employees requesting travel must submit the proper request form in advance.
- Claims for expense reimbursement must be submitted on an Expense Reimbursement form.
- Transportation
Mileage claims may be paid for use of private vehicles on approved school district business. Claims shall be submitted on an actual mileage basis, unless an annual allowance is authorized. The mileage rate shall be set by the board of education.

Scheduled air travel is limited to the lowest fare available for that class of aircraft. Approved out-of-state travel will be reimbursed in the following manner.

- a. When necessary, the employee may travel by commercial carrier or private vehicle; the travel cost shall be the lesser amount determined in the following manner:
 1. the fare for the lowest commercial air fare available.
 2. mileage reimbursement for private vehicle according to current district policy.
- Lodging
All hotel reservations will be made through the District Office Human Resources Department and paid with the District credit card. In the event that a staff member must make their own reservations for lodging, an itemized receipt is required and must be submitted with the Expense Reimbursement Form.

- Meals

Staff members will be provided expenses for approved meals while on approved overnight school district business, with the following listed restrictions:

- a. Meal amounts shall require an itemized receipt. If no receipt is submitted, a statement of explanation must be provided.
- b. The total amount of moneys which may be claimed for meal reimbursement for any one day shall not exceed \$75.00.
- c. Alcohol will not be reimbursed.

- Miscellaneous

The following and other expenses may be allowed if approved by the district administrator or designee:

- a. Air limousine service, taxis, tips.
- b. Actual costs of vehicle parking.

Submission of an expense reimbursement form will constitute certification of actual and necessary expenditures.

CROSS REFERENCE: DLCA

LEGAL REFERENCE: §118.21(1), 118.24(5), 120.10(4), 120.13(16) & (32), Wis. Stats.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 17, 1991 FILE SECTOR: FISCAL MANAGEMENT
 DATE REVISED: September 16, 1999 POLICY TITLE: MILEAGE REIMBURSEMENT
 DATE REVISED: September 21, 2000
 DATE REVISED: August 16, 2001 DATE REVISED: April 16, 2009
 DATE REVISED: February 16, 2004 DATE REVIEWED: September 20, 2012
 DATE REVISED: July 15, 2004 DATE REVIEWED: August 17, 2017
 DATE REVISED: August 16, 2004 DATE REVISED:
 DATE REVISED: October 20, 2005
 DATE REVISED: June 19, 2008
 DATE REVIEWED:

School vehicles, if available, must be used by school personnel traveling on authorized school business. Persons driving their personal vehicle on authorized school business will be paid at a rate determined as follows:

The reimbursement rate will vary according to the price of regular unleaded gasoline posted on the pump at the Medford Kwik Trip station established on January 1 and July 1 of each year (the reimbursement rate will remain the same during each six month period) as follows:

COST/GAL. OF UNLEADED	REIMBURSEMENT	COST/GAL. OF UNLEADED	REIMBURSEMENT
1.00 - 1.099	.27	2.90 - 2.999	.46
1.10 - 1.199	.28	3.00 - 3.099	.47
1.20 - 1.299	.29	3.10 - 3.199	.48
1.30 - 1.399	.30	3.20 - 3.299	.49
1.40 - 1.499	.31	3.30 - 3.399	.50
1.50 - 1.599	.32	3.40 - 3.499	.51
1.60 - 1.699	.33	3.50 - 3.599	.52
1.70 - 1.799	.34	3.60 - 3.699	.53
1.80 - 1.899	.35	3.70 - 3.799	.54
1.90 - 1.999	.36	3.80 - 3.899	.55
2.00 - 2.099	.37	3.90 - 3.999	.56
2.10 - 2.199	.38	4.00 - 4.099	.57
2.20 - 2.299	.39	4.10 - 4.199	.58
2.30 - 2.399	.40	4.20 - 4.299	.59
2.40 - 2.499	.41	4.30 - 4.399	.60
2.50 - 2.599	.42	4.40 - 4.499	.61
2.60 - 2.699	.43	4.50 - 4.599	.62
2.70 - 2.799	.44	4.60 - 4.699	.625
2.80 - 2.899	.45		

In any instance, the allowable reimbursement rate shall not exceed the maximum rate allowable under IRS regulations.

CROSS REFERENCE: BHB, BHD, CBE and GCLA
 LEGAL REFERENCE:

29.

FILE: DM

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 22, 1980 FILE SECTOR: FISCAL MANAGEMENT
DATE REVISED: October 16, 2003 POLICY TITLE: CASH IN SCHOOL BUILDINGS
DATE REVISED: August 17, 2017
DATE REVIEWED:

Each principal will be responsible for the proper safeguarding of cash in school buildings. All money collected by school employees and students shall be turned in to the school office on the day of receipt and placed in a locked receptacle until deposited into the appropriate financial institution.

CROSS REFERENCE:
LEGAL REFERENCE:

FILE: DN

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: January 22, 1980 **FILE SECTOR:** FISCAL MANAGEMENT
DATE REVISED: October 8, 1991 **POLICY TITLE:** SCHOOL PROPERTIES
DATE REVISED: February 19, 1998 **DISPOSAL**
DATE REVISED: December 18, 2003
DATE REVISED: August 17, 2017
DATE REVISED:

Property belonging to, and not needed by, the Medford Area Public School District may be disposed of as directed by the board of education (BOE), with approval from the annual meeting required for the sale of such property.

The ~~board of education~~ **BOE** shall approve the disposition of property no longer considered usable in the school's instructional or operational program in one of the following ways:

- By sale, transfer, exchange or other specific action.
- By approval of purchases or contracts which include trade-ins.
- By donation or discard of old, obsolete, out-of-date, and/or worn-out materials which have no significant use to the instructional or operational program and/or no resale value.
- By public auction of items with resale value such as but not limited to obsolete furniture and equipment.

CROSS REFERENCE:

LEGAL REFERENCE: Sections 120.10(12), Wis. Stats.

MEDFORD AREA PUBLIC SCHOOL DISTRICT SCHOOL BOARD POLICY HANDBOOK

April 5, 2023

Review/Consideration

Policy Code	Policy Title
JE	Attendance/Truancy
IGCD	NWECS/ Start College Now/Early College Credit Program
RVA-IGCD	Start College Now/Early College Credit Program

Recommended changes on page 35.
by Building Administrators

FILE: JE

Rewriting
excused absences.

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: June 17, 1980 **FILE SECTOR:** STUDENTS
DATE REVISED: February 16, 1989 **POLICY TITLE:** ATTENDANCE/TRUANCY
DATE REVISED: July 17, 1997
DATE REVISED: May 18, 2000
DATE REVISED: January 15, 2009
DATE REVISED: September 16, 2010
DATE REVISED: September 18, 2014
DATE REVISED: September 28, 2020
DATE REVISED: June 28, 2021
DATE REVISED: November 29, 2021
DATE REVISED:

Student Attendance

In accordance with state law, all students between 6 and 18 years of age, and students enrolled in a five-year old kindergarten program, must attend school full-time until the end of the semester in which the child becomes (18) years of age, unless they have a legal excuse, fall under one of the exceptions outlined in the state statutes or have graduated from high school.

It is the responsibility of any person having under their control such a student to ensure regular attendance during the full period and hours that school is in session until the end of the semester of the school year in which the student becomes 18 years of age. Adult students over the age of 18, open enrollment and/or any other transfer or tuition students are expected to be in regular attendance.

It is the responsibility of the parent(s)/guardian(s) to notify the school of student absences in accordance with established district procedures. It is the responsibility of the principal or designee to determine whether the absence is acceptable (excused) or not acceptable (truant). When students are absent from school, their activities are the responsibility of their parent(s)/guardian(s).

Ordinances and/or legislation developed at the municipal, county or state level shall be adhered to as they affect school attendance.

CROSS REFERENCE: EBBA, ID, IGBG, IGBH, IGBI, and IKE
LEGAL REFERENCE: §118.15, §118.15(3)(a), §118.15(3)(c) & 118.16
Compulsory School Attendance, School Attendance Enforcement, Truancy Committee and Plan

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED:	February 16, 1989	FILE SECTOR:	STUDENTS
DATE REVISED:	August 20, 1998	POLICY TITLE:	ATTENDANCE/TRUANCY
DATE REVISED:	May 18, 2000		GUIDELINES
DATE REVISED:	January 15, 2009		
DATE REVISED:	September 16, 2010		
DATE REVISED:	September 18, 2014		
DATE REVISED:	September 28, 2020		
DATE REVISED:	June 28, 2021		
DATE REVISED:	November 29, 2021		
DATE REVISED:			

School Attendance Officer

"School Attendance Officer" means an employee designated by the board of education (BOE) to deal with matters relating to school attendance and truancy.

The district administrator shall designate a person in each building of the Medford Area Public School District (MAPSD) to serve as attendance officer. This person will deal with all matters relating to school attendance and truancy.

Each building principal shall adopt specific procedures for handling absences in accordance with district attendance policies. A written copy of these procedures shall be provided for each student and/or their parent(s)/guardian(s).

Each teacher shall submit daily attendance reports to the attendance officer on all students under their charge.

Each school shall determine daily which students enrolled in school are absent from school and whether that absence is excused or truant in accordance with BOE policy and procedures and state statutes.

The district administrator, and/or the school attendance officer, may visit any place of employment in the school district to ascertain whether any minors are employed there contrary to state law. The school attendance officer shall report any cases of illegal employment to the proper school authorities and to the Department of Workforce Development.

The school attendance officer:

- Shall have access to information regarding the attendance of any student between the ages of six and 18 years who is a resident of MAPSD or who claims or is claimed to be in attendance at a private school program located in MAPSD.
- Under the discretion of the district administrator, may contact home-based private educational programs in an attempt to discover whether such programs meet the program criteria established by law. All such contacts should be documented.
- Shall release student record information to appropriate agencies for purposes outlined in state law and BOE policy.

Excused Absences

The responsibility for a student's regular school attendance rests upon the student's parent(s)/guardian(s).

No absence shall be recorded when a student is physically away from school because they are participating in school sponsored, and/or teacher chaperoned, field trips, co-curricular events, workshops, contests, etc.

In order for a student to be excused the parent(s)/guardian(s) must provide written verification to be submitted to the principal or attendance officer in advance of the absence, or prior to re-admittance to school. The only exception is if an 18-year old lives independently from their parent(s)/guardian(s) in which case they will be allowed to provide their own written rationale for the absence.

Upon written verification from a parent(s)/guardian(s), the school attendance officer or designee is authorized to approve a legal excuse for a student for the following reasons:

- An excuse may be authorized under this provision for not more than 10 days in a school year for if a student that is not in proper physical or mental condition to attend school or an educational program, requires medical or dental treatment which cannot be scheduled outside of the school day, or is under a quarantine imposed by a public health officer. If the 10 allowable days have been exhausted, the school attendance officer or designee may request the parent(s)/guardian(s) must submit of the child to obtain a written statement from a physician or licensed practitioner as proof of the physical or mental condition or treatment of the student. This written excuse shall state the period of time (not to exceed 30 days) for which it is valid.
 - If a child is expected to be absent from school for more than 20 days, refer to policy IGBG-Homebound Instruction.
- ~~The school attendance officer or designee is authorized to approve a legal excuse for any student for the following reasons upon written verification from a parent(s)/guardian(s). A student may be excused~~ An excuse may be authorized under this provision for not more than 10 days in a school year for a student that has sought prior approval to be absent for any of the following reasons:
 - A court appearance or other legal procedure which requires the student's presence.
 - Serving as an election official.
 - A death in the immediate family or funerals for relatives or close friends.
 - Attendance at special events of educational value (i.e., college visits, job fairs).
 - ~~Illness for which a medical appointment or treatment was not sought.~~
 - An emergency in the family or other crisis which requires the absence of the student because of family responsibilities.
 - Religious holiday.
 - Special circumstances that show good cause and which are approved by the school attendance officer or designee.
 - ~~Serving as an election official.~~

Make-up Assignments and Examinations for Excused Absences

All students with absences shall be given the opportunity to make up examinations and work missed in accordance with the guidelines outlined below. Credit in a course or subject shall not be denied solely because of a student's truant absence from school.

It is the student's responsibility to contact the teacher(s) to make arrangements for making up work missed during an absence from school. Students have the obligation to obtain understanding, and retain for future reference and use, all materials presented during their absence.

- Students who are absent from school with the prior written permission of their parent(s)/guardian(s) are required to make up work missed during the absence. Students shall obtain this make up work from their teacher(s) before the absence. The arrangements for making up course work and examinations shall be the same as for other excused absences.
- Students who are absent from school for reasons that are determined to be excused by the school attendance officer or designee shall be given the opportunity to make up work missed when they return to school. The respective teacher shall identify make-up work. If any question arises as to the appropriateness and/or feasibility of making up a particular assignment, the teacher shall discuss with the building principal, the extent to which make-up work and/or substitute assignments are possible. A student has one day to make up work for each day absent. The principal or designee has discretion to extend make-up opportunities if warranted by extenuating circumstances.
- Examinations missed during an excused absence shall be taken at a time mutually agreed upon by the student and the teacher as outlined in the student handbook.

Under this provision, after a student has missed 10 days in a given school year, they may be required to provide a medical excuse from a physician for future absences to be excused. If no medical documentation is provided, the absence may be considered truant.

Truant Absences

"Truancy" means any absence of part or all of one or more days from school during which the school attendance officer, principal or teacher has not been notified by the parent(s)/guardian(s) of the legal cause of such absence of the student. This also means intermittent attendance carried on for the purpose of defeating the intent of the state attendance statutes (118.15).

Students who are absent without an acceptable reason shall be considered truant.

The school attendance officer, or designee, shall notify the parent(s)/guardian(s) of the student's truancy and direct the parent(s)/guardian(s) to return the student to school no later than the next day on which school is in session or to provide an excuse. The notice under this paragraph must be given before the end of the second school day after receiving a report of a truant absence. The notice may be made by personal contact, mail or telephone call of which a written record is kept. Notice by personal contact or telephone call shall be attempted before notice by mail is given.

Make-up Assignments and Examinations for Truant Absences

All students with truant absences shall not be given the opportunity to make up work missed with the exception of the following:

- Credit in a course or subject shall not be denied solely because of a student's truant absence from school.
- Students with truant absences shall be permitted to make up major examinations (quarter, semester or grading period). Examination make-up date(s) shall be determined by

administrator/teacher discretion. Students in these circumstances shall be prepared to make up exams within the number of days absent or a grade of zero may be recorded.

- A student will receive a zero for class participation for all classes missed if participation grades were given the day the student was absent.

Habitual Truant

"Habitual truant" means a student who is absent from school without an acceptable excuse for part or all of five or more days on which school is held during a school semester.

The parent(s)/guardian(s) of a student who is a habitual truant shall be notified by certified or registered mail when the student initially becomes a habitual truant. The notice shall include the following:

- A statement of the parent's/guardian's responsibilities under state law to cause the student to attend school regularly.
- A statement that the parent(s)/guardian(s) or student may request program or curriculum modifications for the student and that the student may be eligible for enrollment in a program for students at-risk.
- A request that the parent(s)/guardian(s) meet with appropriate personnel to discuss the student's truancy. The notice must include the name of the school personnel with whom the parent(s)/guardian(s) should meet, a date, time, and place for the meeting, and the name, address and telephone number of a person to contact to arrange a different date, time or place. The date for the meeting must be within five school days after the date that the habitual truancy notice has been sent to the student's parent(s)/guardian(s). The date for the meeting may be extended for an additional five school days, with the consent of the student's parent(s)/guardian(s).
- A statement of the penalties under state law and county ordinance that may be imposed on the parent(s)/guardian(s) if they fail to cause the student to attend school regularly as required by state law.

A referral may be brought against a student for habitual truancy or against their parent(s)/guardian(s) for failure to cause the student to attend school regularly. The school attendance officer shall provide evidence that appropriate school personnel have, within the school year during which the truancy occurred, attempted all of the following:

1. Met with the student's parent(s)/guardian(s) to discuss the student's truancy or attempted to meet with the student's parent(s)/guardian(s) and received no response or were refused. This does not apply if the required parent(s)/guardian(s) meeting is not held within 10 school days after the date the habitual truancy letter was sent.
2. Provided to the student an opportunity for educational counseling to determine whether a change in the student's curriculum would resolve the student's truancy, and have considered curriculum modifications possible within the current school program.
3. Evaluated the student to determine whether learning/emotional problems may be a cause of the student's truancy and, if so, have taken steps to overcome the learning problems. The student need not be evaluated if test administered to the student within the previous year indicate that the student is performing at their grade level.
4. Conducted an evaluation to determine whether social problems may be a cause of the student's truancy and, if so, taken appropriate action or made appropriate referrals to community agencies.

Items 2-4 above do not apply if the school attendance officer provides evidence that appropriate school personnel were unable to carry out the activity due to the student's absences from school.

All of the above will be documented by the attendance officer and the student's counselor and made available for the court.

MAPSD's truancy plan shall be followed when dealing with habitual truants. This plan shall be reviewed and, if necessary, revised every two years consistent with state law requirements.

This policy shall apply to the regular school year. Separate attendance procedures may be established for summer sessions.

Student Withdrawals

Students may be excused from regular school attendance prior to the time that they graduate or that they have reached 18 years of age under the following conditions:

- Any student who is 16 years of age may be excused from regular school attendance by the BOE upon the student's request and with the written approval of the student's parent(s)/guardian(s) in order for the student to participate in a program or curriculum modification leading to the student's high school graduation. Possible modifications include the following:
 - Modifications within the student's current academic program.
 - A high school work training program if available.
 - Enrollment in an alternative public school or program in MAPSD.
 - Home study consisting of correspondence courses or other independent study type courses approved by the school and arranged for by the student and/or their parent(s)/guardian(s).
 - Enrollment in any public educational program outside the district, subject to MAPSD approval, and pursuant to a contractual agreement between school districts.
- Any student who is 17 years of age may be excused from regular school attendance by the BOE upon the student's request and with the written approval of the student's parent(s)/guardian(s) in order for the student to participate in a program or curriculum modification (as listed above) leading to the student's high school graduation or leading to a Wisconsin High School Equivalency Diploma.
- Any student who is 17 years of age or over shall be excused from regular attendance if the student began a program leading to a high school equivalency diploma in a secured correctional facility, a secured student caring institution, a secure detention facility or a juvenile portion of a county jail, and the student and his or her parent(s)/guardian(s) agree that the student will continue to participate in such a program.

A written agreement shall be drawn up between the student, their parent(s)/guardian(s), the BOE and a representative of the High School Equivalency Program or other programs leading to the student's high school diploma. This agreement shall be drawn prior to the student's admission to such program(s). The agreement will state the services to be provided, the time period needed to complete the program and how the student will be monitored.

The BOE, or their designee, will monitor the written agreement at least once each semester. If the BOE, or their designee, determines that the student is not complying with the agreement, the principal will notify the student and their parent(s)/guardian(s), in writing, that the agreement may be modified or suspended in 30 days. If the agreement is suspended the parent(s)/guardian(s) will be notified, in writing, and if the student does not return to school, the student may be considered truant.

Recommended change after approved RVA policy.
on page 45
Removing "elective" per school
counselors to be consistent

FILE: IGCD

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED:	April 15, 1980	FILE SECTOR:	INSTRUCTION
DATE REVISED:	July 15, 1993	POLICY TITLE:	NORTHERN WISCONSIN
DATE REVISED:	September 20, 2001		EDUCATIONAL COMMUNICATION
DATE REVISED:	February 21, 2002		SYSTEMS/ START COLLEGE NOW /
DATE REVISED:	June 21, 2004		EARLY COLLEGE CREDIT PROGRAM
DATE REVISED:	April 25, 2005		
DATE REVISED:	January 25, 2007		
DATE REVISED:	June 21, 2012		
DATE REVISED:	September 19, 2013		
DATE REVISED:	August 21, 2014		
DATE REVISED:	May 17, 2018		
DATE REVISED:			

Medford Area Public School District (MAPSD) Board of Education (BOE) believes that any student who is capable of, and wishes to do advanced level work, should be given the opportunity if the courses are available and prerequisites have been met.

Northern Wisconsin Education Communication Systems (NWECS)

Medford Area Senior High (MASH) juniors and seniors may participate in courses from the Northern Wisconsin Educational Communication Systems (NWECS). NWECS is comprised of area school districts and is a cooperative endeavor to enhance the education of students through the avenue of interactive television (ITV.) Courses are offered from other high schools and from Wisconsin institutions of higher education. Upon passing of college courses, students receive dual credit (high school and college).

MASH students may also participate in courses from Wisconsin institutions of higher education as set forth in §118.55, Wis. Stats., Postsecondary Enrollment Options Program and shall include the following consistent with state statute:

Start College Now Program (SCN)

Beginning in the fall of 2018, the "Start College Now" Program will allow high school juniors and seniors who have a 3.0 overall GPA and a 3.0 GPA for the previous semester the opportunity to take college courses at Wisconsin Technical Colleges. Through this program, students can take one or more courses for which they may earn high school elective credit, post-secondary credit or both.

Early College Credit Program (ECCP)

Beginning in the fall of 2018, high school students at public and private high schools in Wisconsin who have a 3.0 overall GPA and a 3.0 GPA for the previous semester can earn college credit through the ECCP. A student selected for the program may be permitted to enroll in the UW System institution, or an alternative private, non-profit institution of higher education (IHE) to take one or more courses for which the student may earn high school ~~elective~~ credit, post-secondary credit or both.

All courses taken through these programs for high school credit shall be approved in advance by the MAPSD (BOE) or its designee.

A student may not take more than a total of 18 credits under these programs over the period a student is eligible for SCN or ECCP.

CROSS REFERENCE: IGBH, IKA, IKF, JIA & JECD-R

LEGAL REFERENCE: §118.52 & 118.55 Wis. Stats. & PI 38

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED:

FILE SECTOR: INSTRUCTION
POLICY TITLE: NORTHERN WISCONSIN
EDUCATIONAL COMMUNICATION
START COLLEGE NOW / EARLY
COLLEGE CREDIT PROGRAM

A. Start College Now Program (SCN)

How to apply for the SCN:

- A junior or senior in good academic standing, as determined by the school district, with an acceptable disciplinary record, and in a public (including independent charter) or private school, could participate in the SCN.
- Request information from the Wisconsin Technical College where you'd like to take classes.
- Talk with your high school guidance counselor to see if it's a good fit for you. They will consider how the class aligns with academic plans and whether you meet the pre-requisite for taking a college level class. Obtain a SCN application from your high school counselor.
- Submit your completed form by March 1 for the fall semester or October 1 for the spring semester to your guidance office (available for the fall and spring semesters only).
- Apply to the campus where you'd like to take classes (meet all deadlines and their campus-specific requirements).
- Submit high school transcripts along with any prerequisite documentation (i.e. AP scores).
- At least 30 days before the beginning of a technical college semester in which the student will be enrolled, MAPSD must notify the student if a technical college course in which the student will be enrolled will not meet a high school graduation requirement and whether the course is comparable to a course offered in the school district.
- MAPSD to notify student/parent by May 15 for the fall semester or November 15 for the spring semester whether the application has been approved or denied.
- Enroll in your class (only after approval has been granted).
- For each student attending a technical college under this program, the school district shall pay to the technical college for those courses taken for high school credit, course fees and books that a student who is attending the technical college and who is a resident of the State of Wisconsin would be charged, except that the school district is not responsible for payment for any courses that are comparable to courses offered in the school district.

Reasons for Denial

- Does not satisfy a high school graduation requirement
- Does not have an overall 3.0 GPA or a 3.0 GPA for the previous semester
- District offers comparable course
- The student has a record of disciplinary problems

B. Early College Credit Program (ECCP)

How to apply for the ECCP:

- A student in any high school grade in good academic standing, as determined by the school district, and in a public (including independent charter) or private school, could participate in the ECCP.
- Request information from UW System campus(es) where you'd like to take classes.

- Talk with your high school guidance counselor to see if it's a good fit for you. They will consider how the class aligns with academic plans and whether you meet the pre-requisite for taking a college level class. Obtain an ECCP application from your high school counselor.
- Submit your completed form by March 1 for summer and/or fall semester or October 1 for spring semester to your school officials.
- Apply to the campus where you'd like to take classes. Deadlines are: May 1 for the summer term; June 15 for the fall term; and December 1 for the spring term.
- Submit high school transcripts along with any prerequisite documentation (AP Scores).
- MAPSD to notify student/parent before the beginning of the semester in which the student will be enrolled whether the application has been approved or denied.
- Enroll in your class (only after approval has been granted).
- The following cost sharing chart will be used:

Credit is earned for:	School District	State	Student	IHE
High School (even if also for postsecondary)*	75%	25%^	0%	Cost sharing through limit on allowable tuition charge
Postsecondary only*	25%	50%^	25%	

* The course must not be comparable to one offered in the school district in which the student is enrolled.

^ Via reimbursement to school district from grant funds appropriated in the Department of Workforce Development and from the student.

- MAPSD makes payment (100%) directly to the IHE within 30 days of the end of the semester.
- MAPSD will submit an itemized report to the Department of Public Instruction (DPI) the amounts paid to IHEs for students participating in the ECCP.
- Student(s) receiving just post-secondary (not high school) credit only for the course is responsible for paying 25% of the allowable tuition charge to the MAPSD within 30 days of the end of the semester, unless that payment would pose an undue financial burden on the family, as determined by DPI.

Note: Per the UW, the "postsecondary only" scenario would only happen if the student is physically taking the course at one of their sites. This scenario would be very rare.

- If the student takes the course at a high school in a school district (for high school credit), the board of education of the school district in which the student is enrolled (rather than the IHE) would be responsible for the costs of books and other necessary materials for the course.

Reasons for Denial

- Doesn't satisfy a high school graduation requirement
- Does not have an overall 3.0 GPA or a 3.0 GPA for the previous semester
- District offers comparable course.

Appeal Considerations

- Filed within 30 days of receiving decision.

C. Important things to note:

- Students / parents should always know the specific requirements of the school of their choice for the SCN or the ECCP programs, as they may vary.
- Students may not participate in both the SCN and the ECCP at the same term.
- The student will be considered a college student in the eyes of the postsecondary institution.
- It is the student's responsibility to register at the postsecondary institution, enroll in courses, meet prerequisites and attend classes. Progress reports are not provided by the college or university to the student's high school counselor or family.
- If a student receives a failing grade in a course or fails to complete a course, at an IHE or technical college for which the school district has made payment, the student's parent(s)/guardian(s), or the student if he or she is an adult, must reimburse the school district the amount paid on the student's behalf upon the school district's request. If a school district that requests reimbursement of a payment made under this section is not reimbursed as requested, the student on whose behalf the payment was made is ineligible for any further participation in the program under this section. For the purposes of this paragraph, a grade that constitutes a failing grade for a course offered in the school district constitutes a failing grade for a course taken at an IHE or technical college under this section.
- One semester credit offered by a postsecondary course is equivalent to 0.25 MASH elective credits.
- Textbooks purchased by the MAPSD to support the SCN or ECCP must be returned to the district upon course completion.
- Submitting a SCN or ECCP application and obtaining approval from the MAPSD does not guarantee that a student will be able to take a course. Each IHE will determine if room is available in the identified course. Furthermore, registration should not take place until permission is granted from the IHE.
- Student/ parent responsible for any transportation costs for attending course(s).
- All courses taken through SCN or ECCP must be from eligible institutions in the State of Wisconsin.
- Students may be sent a 1098T form from the IHE. This form is for information only and alerts students that they may be eligible for education tax credits. The figure in Box 5 of the 1098T – Scholarships or Grants – includes scholarships, grants and, if applicable, payments made by a third party under a formal billing arrangement.
- Students are allowed to take courses comparable to those offered by the school district; however, in this case, the students and/or family would have to pay for the course or courses and the following provisions will be in place:
 - The student/family pays for the course.
 - The school district will allow release time to take the course, if offered during the school day.
 - The school district will allow the course to be included on the transcript and/or substituted for required course.

**Medford Area Public School District
Northern Wisconsin Educational Communication Systems / Start College Now /
Early College Credit Program Enrollment Agreement**

Student Name: _____ School Year: _____
(Please Print)

Course: _____

Technical College or IHE: _____

Course Amount: \$ _____

Medford Area Public School District (MAPSD) provides high school students with the opportunity to enroll in coursework from the technical college system and the university system through the state of Wisconsin approved Northern Wisconsin Educational Communication Systems (NWECS) and/or Start College Now (SCN)/ Early College Credit Program (ECCP).

The following agreement pertains to students who take part in the NWECS, SCN and ECCP.

- In order for a student to enroll in university/technical college coursework, they must meet all of the requirements established by the University of Wisconsin or Wisconsin Technical College system for the course. This includes but is not limited to a student being in both good academic standing and not identified as a discipline problem.
- MAPSD agrees to pay the initial cost of the coursework as indicated on the PI-8700A, PI-8900, PI 38, Wis. §118.52 & §118.55 and/or initial cost of the coursework offered from MAPSD Distance Learning Network, SCN or ECCP programs.
- If the student receives a failing grade in a course or fails to complete a course at an IHE or technical college, the student's parent(s)/guardian(s) or the student, if he/she is an adult, must reimburse the school district the amount paid by the school district on the student's behalf. A grade that constitutes a failing grade for a course offered in the school district constitutes a failing grade for a course taken at an IHE or technical college.
- If a student enrolls in a course offered through MAPSD Distance Learning Network, SCN or ECCP programs and withdraws after the course begins, the financial obligation becomes that of the parent(s)/guardian(s) or the student.
- All parties involved must agree to the stipulations in this agreement before final enrollment in the SCN ECCP as stated on the PI-8700A, PI-8900, PI 38, Wis. §118.52 & §118.55 and/or NWECS.

Start College Now Early College Credit Distance Learning

Student Signature

Date

Parent(s)/Guardian(s) Signature

Date

File copy maintained in Guidance Office

44.

Recommended by RVA
Approved by RVA Governance Board

FILE: RVA-IGCD

**MEDFORD AREA PUBLIC SCHOOL DISTRICT
RURAL VIRTUAL ACADEMY**

DATE ADOPTED: May 17, 2018 **FILE SECTOR:** INSTRUCTION
DATE REVISED: March 28, 2022 **POLICY TITLE:** START COLLEGE NOW / EARLY
DATE REVISED: **COLLEGE CREDIT PROGRAM**

Medford Area Public School District (MAPSD) Board of Education (BOE) and the Rural Virtual Academy (RVA) Governance Board believe that any student who is capable of, and wishes to do advanced level work, should be given the opportunity if the courses are available and prerequisites have been met.

This policy only pertains to those students enrolled in the RVA through open enrollment or who reside within the boundaries of the MAPSD. This policy is not applicable for RVA students enrolled through a consortium district. RVA students enrolled from a consortium school district are eligible to enroll in Start College Now (SCN) and the Early College Credit Program (ECCP) through their local school district's BOE policy.

Start College Now

SCN will allow high school juniors and seniors who are in good academic standing the opportunity to take college courses at Wisconsin Technical Colleges. Through this program, students can take one or more courses for which they may earn high school **elective** credit, post-secondary credit or both.

Early College Credit Program

High school students at public and private high schools in Wisconsin who are in good academic standing can earn college credit through ECCP. A student selected for the program may be permitted to enroll in a UW System institution or an alternative private non-profit institution of higher education (IHE) to take one or more courses for which the student may earn high school **elective** credit, post-secondary credit or both.

All courses taken through these programs for high school credit shall be approved in advance by MAPSD BOE or its designee.

A student may not take more than a total of 18 credits under these programs over the period a student is eligible for SCN or ECCP, unless all other graduation requirements have been met. If all other graduation requirements have been met, then it will be left to the discretion of the RVA Principal or designee to approve additional SCN and/or ECCP credits up to 18 per year. Accumulated SCN and/or ECCP credits cannot exceed 36 in total over the period a student is eligible for SCN or ECCP.

CROSS REFERENCE: IGBH, IKA, IKF, JIA & JECD-R

LEGAL REFERENCE: PI-8700A, PI-8900, PI 38, Wis Stats. §118.52 & §118.55

MEDFORD AREA PUBLIC SCHOOL DISTRICT

DATE ADOPTED: May 17, 2018 FILE SECTOR: INSTRUCTION
DATE REVISED: March 28, 2022 POLICY TITLE: START COLLEGE NOW / EARLY
DATE REVISED: COLLEGE CREDIT PROGRAM

A. Start College Now

How to apply for SCN:

- A junior or senior in good academic standing, as determined by the school district, with an acceptable disciplinary record and in a public (including independent charter) or private school, could participate in SCN.
- Request information from the Wisconsin Technical College where student would like to take classes.
- Student talks with their high school counselor to see if it's a good option. They will consider how the class aligns with academic plans and whether they meet the pre-requisite for taking a college level class. Student obtains a SCN application from their high school counselor.
- Submit a completed form by March 1 for the fall semester or October 1 for the spring semester to their school counselor's office (available for the fall and spring semesters only).
- Apply to the campus where they will take classes (meet all deadlines and campus-specific requirements).
- Submit high school transcripts along with any prerequisite documentation (i.e. AP scores).
- At least 30 days before the beginning of a technical college semester in which the student will be enrolled, RVA must notify the student if a technical college course in which the student will be enrolled will not meet a high school graduation requirement and whether the course is comparable to a course offered in the school district.
- RVA to notify student/parent by May 15 for the fall semester or November 15 for the spring semester whether the application has been approved or denied.
- Enroll in their class (only after approval has been granted).
- For each student attending a technical college under this program, the school district shall pay to the technical college for those courses taken for high school credit, course fees and books that a student who is attending the technical college and who is a resident of the State of Wisconsin would be charged, except that the school district is not responsible for payment for any courses that are comparable to courses offered in the school district.

Reasons for Denial

- Does not satisfy a high school graduation requirement
- Is not in good academic standing
- District offers comparable course
- The student has a record of disciplinary problems

B. Early College Credit Program

How to apply for ECCP:

- A student in any high school grade in good academic standing, as determined by the school district, and in a public (including independent charter) or private school, could participate in ECCP.

- Request information from UW System campus(es) where student would like to take classes.
- Student talks with their high school counselor to see if it's a good option. They will consider how the class aligns with academic plans and whether they meet the pre-requisite for taking a college level class. Student obtains an ECCP application from their high school counselor.
- Submit a completed form by March 1 for summer and/or fall semester or October 1 for spring semester to their school officials.
- Apply to the campus where they will take classes. Deadlines are: May 1 for the summer term; June 15 for the fall term; and December 1 for the spring term.
- Submit high school transcripts along with any prerequisite documentation (AP Scores).
- RVA to notify student/parent before the beginning of the semester in which the student will be enrolled whether the application has been approved or denied.
- Enroll in their class (only after approval has been granted).
- The following cost sharing chart will be used:

Credit is earned for:	School District	State	Student	IHE
High School (even if also for postsecondary)*	75%	25% [^]	0%	Cost sharing through limit on allowable tuition charge
Postsecondary only*	25%	50% [^]	25%	

* The course must not be comparable to one offered in the school district in which the student is enrolled.

[^] Via reimbursement to school district from grant funds appropriated in the Department of Workforce Development and from the student.

- RVA through the MAPSD makes payment (100%) directly to the IHE within 30 days of the end of the semester.
- MAPSD will submit an itemized report to the Department of Public Instruction (DPI) the amounts paid to IHEs for students participating in ECCP.
- Student(s) receiving just post-secondary (not high school) credit only for the course is responsible for paying 25% of the allowable tuition charge to the MAPSD within 30 days of the end of the semester, unless that payment would pose an undue financial burden on the family, as determined by DPI.

Note: Per the UW, the "postsecondary only" scenario would only happen if the student is physically taking the course at one of their sites. This scenario would be very rare.

- If the student takes the course at a high school in a school district (for high school credit), the school board of the school district in which the student is enrolled (rather than the IHE) would be responsible for the costs of books and other necessary materials for the course.

Reasons for Denial

- Does not satisfy a high school graduation requirement.
- Not in good academic standing.
- District offers comparable course.

Appeal Considerations

- Filed within 30 days of receiving decision.

C. Important things to note:

- Students/parents should always know the specific requirements of the school of their choice for SCN or ECCP programs, as they may vary.
- Students may not participate in both SCN and ECCP at the same term.
- The student will be considered a college student in the eyes of the postsecondary institution.
- It is the student's responsibility to register at the postsecondary institution, enroll in courses, meet prerequisites and attend classes. Progress reports are not provided by the college or university to the student's high school counselor or family.
- If a student receives a failing grade in a course or fails to complete a course, at an IHE or technical college for which the school district has made payment, the student's parent(s)/guardian(s), or the student if he or she is an adult, must reimburse the school district the amount paid on the student's behalf upon the school district's request. If a school district that requests reimbursement of a payment made under this section is not reimbursed as requested, the student on whose behalf the payment was made is ineligible for any further participation in the program under this section. For the purposes of this paragraph, a grade that constitutes a failing grade for a course offered in the school district constitutes a failing grade for a course taken at an IHE or technical college under this section.
- One semester credit offered by a postsecondary course is equivalent to 0.25 RVA **elective** credits.
- Textbooks purchased by the MAPSD/ RVA to support SCN or ECCP must be returned to the district/RVA upon course completion.
- Submitting a SCN or ECCP application and obtaining approval from the RVA does not guarantee that a student will be able to take a course. Each IHE will determine if room is available in the identified course. Furthermore, registration should not take place until permission is granted from IHE.
- Student/parent responsible for any transportation costs for attending course(s).
- All courses taken through SCN or ECCP must be from eligible institutions in the State of Wisconsin.
- Students may be sent a 1098T form from the IHE. This form is for information only and alerts students that they may be eligible for education tax credits. The figure in Box 5 of the 1098T – Scholarships or Grants – includes scholarships, grants and, if applicable, payments made by a third party under a formal billing arrangement.
- Students are allowed to take courses comparable to those offered by the school district; however, in this case, the students and/or family would have to pay for the course or courses and the following provisions will be in place:
 - Student/family pays for the course.
 - School district will allow release time to take the course, if offered during the school day.
 - School district will allow the course to be included on the transcript and/or substituted for required course.

**MEDFORD AREA PUBLIC SCHOOL DISTRICT/ RURAL VIRTUAL ACADEMY
Start College Now / Early College Credit Program Enrollment Agreement**

Student Name: _____ School Year: _____
(Please Print)

Course: _____

Technical College or IHE _____

Course Amount: \$ _____

RVA provides high school students with the opportunity to enroll in coursework from the technical college system and the university system through the state of Wisconsin approved Start College Now (SCN)/ Early College Credit Program (ECCP).

The following agreement pertains to students who take part in SCN / ECCP.

- In order for a student to enroll in university/technical college coursework, they must meet all of the requirements established by the University of Wisconsin or Wisconsin Technical College system for the course. This includes but is not limited to a student being in both good academic standing and not identified as a discipline problem.
- MAPSD/ RVA agrees to pay the initial cost of the coursework as indicated on the PI-8700A, PI-8900, PI 38, Wis. §118.52 & §118.55 and/or initial cost of the coursework offered from SCN or ECCP programs.
- If the student receives a failing grade in a course or fails to complete a course at an IHE or technical college, the student's parent(s)/guardian(s) or the student, if they are an adult, must reimburse the school district the amount paid by the school district on the student's behalf. A grade that constitutes a failing grade for a course offered in the school district constitutes a failing grade for a course taken at an IHE or technical college.
- If a student enrolls in a course offered through SCN or ECCP programs and withdraws after the course begins, the financial obligation becomes that of the parent(s)/guardian(s) or the student.
- All parties involved must agree to the stipulations in this agreement before final enrollment in SCN/ ECCP programs as stated on the PI-8700A, PI-8900, PI 38, Wis. §118.52 & §118.55.

Start College Now

Early College Credit

Student Signature

Date

Parent(s)/Guardian(s) Signature

Date

49.