

Finance Committee Meeting Minutes 11/15/2022

Committee Members in Attendance: Yolanda Clark, Randy Lopez, Dr. Valdenia Winn, Tracy Kaiser, Steve Lilly and Dr. Anna Stubblefield

Guests: Wayne Correll, Kristi Meyer and Dr. Kristen Scott

Note taker-Dawn Downing

Welcome

- The meeting was called to order at 4:30 pm
- Roll Call
- Dr. Winn welcomed attendees
- Introductions
 - Kristi Meyer, Doctorate student (KU) in her final year of EdD program
 - Dr. Stubblefield is her Clinical Supervisor
 - Ms. Meyer is doing her district internship with KCKPS to obtain district leadership field experience hours
- Dr. Winn shared the meeting norms
- Approval of Agenda
 - Motion made by Randy Lopez and seconded by Yolanda Clark
 - Motion Approved
- Approval of Minutes, 10.18.2022 and 11.1.2022
 - Motion made by Randy Lopez and seconded by Yolanda Clark
 - Motion Approved

At the November 1st meeting, there was a request for the total budget for the Parent Education Program and Special Education Program.

Tracy Kaiser provided the budgets for the 2022-23 school year-

- Parent Education Program budget is \$1,579,925
- Special Education budget is \$29,984,808

There was discussion regarding where information related to the board committees would be housed. At the 11.3.2022 Special Board Meeting/Board Development, there was discussion on all committee meeting information living on a designated page on the KCKPS website (in order to be assessible to the public) and in BoardDocs (in the Library). Further discussion and decisions regarding board committees will continue at the Special Board Meeting/Board Development on 11.16.2022.

Old Business

- Kansas Statutes-KS 72-1175
 - Reviewed the state statute (May 2001)
 - The policy-
 - Allows for the acquisition of credit cards in the name of the school district for use by designated officers and employees of the district
 - Prescribes limitations and restrictions on usage, amounts and categories of expenses which may be paid through the credit card
 - Provides for maintenance of a public record of all expenditures charged to the credit cards

There was a Performance Audit Report by the Legislative Division of Post Audit conducted in July 2013 (not 2015-16 as previously stated). The report contained the findings, conclusions and recommendations from the completed performance audit, K-12 Education: Efficiency Audit of the Kansas City School District. (A copy of the Performance Audit will be provided.)

One of the findings was that the district had not maximized card usage or its cash back rebates.

- Board Policies
 - Policy DJEF-Requisitions
 - Purchasing agent shall develop a requisition form to be used by staff members requesting that certain goods be purchased for the district.
 - All requisitions shall be submitted to the purchasing agent the designated deadline. After a purchase order has been issued, the number of the purchase order shall be recorded on the requisition, and the number of the requisition shall be recorded on the purchase order. After processing, the original copy of the requisition shall be filed in the office of the purchasing agent in numerical sequence
 - The school or district entity shall not be used to order or purchase supplies, good, or wares for the personal use of employees
 - Last time reviewed/approved 6/28/16

- Policy GANA- Expense Reimbursement and Credit Cards
 - Per Wayne Correll, this policy is a response to the KS-72-1175 statute
 - Authorizes non-administrative staff use of district credit card
 - Superintendent may designate administrative and other staff members to whom a district credit card will be issued
 - The board shall annually prescribe limits and restrictions on the use of the credit card and shall monitor monthly receipts and reimbursement expenses
 - Credit card expenditures in excess of \$3000 in a month must have prior authorization from the Superintendent (for any non-administrative staff member)
 - All reward points and/or cash back payments earned using a district credit card are district property (and shall be either applied to future district credit card purchases or remitted to the district treasurer for accounting and deposit)
 - Accounting of district credit card use shall be provided to the board for review on a monthly basis and a record of district credit card usage shall be maintained.
 - Expenses for district travel in personal vehicles or extended travel incurred for the performance of official duties shall be reimbursed in accordance with provisions of Policy GAN
 - Last time revised 8/25/15
 - Wayne Correll explained that we use BusinessPlus (our accounting system) to provide for maintenance of all expenditures. It tracks the expense from origination through payment.
 - In relation to P-Card transactions, BusinessPlus is where funding is encumbered to account for VISA (P-Card) transactions.

Additionally, we use Commerce Control Pay Advanced

- This is Commerce Bank's online banking portal for all P-Card management.
- This is the means in which the district's P-Card administrator manages card holder accounts, and where cardholders can view transactions, download statements, and reconcile their accounts each month.
- Control pay and BusinessPLUS are separate systems but are cross-referenced when reconciled. A transaction in

ControlPay will have a corresponding entry in BusinessPLUS.

- Information is provided to the board at every board meeting via Payment of Bills.
- Policy CEF- Expense Reimbursement and Credit Cards
 - Superintendent's use of a district motor vehicle and a district credit card shall be confined to necessary school business.
 - The board shall annually, at its reorganization meeting in July, prescribe limits and restrictions on the use of credit cards and shall monitor monthly receipts and reimbursement expenses.
 - All rewards points or cash back payments earned using district credit cards are district property (and shall be either applied to future district credit card purchases or remitted to the district treasurer for accounting and deposit)
 - Expenses for district travel in personal vehicles or extended travel incurred in the performance of official duties shall be reimbursed in accordance with the provisions of GAN
 - Last time reviewed/approved 8/25/15
 - Randy Lopez questioned if the board's action was to annually prescribe limits and restrictions regarding the use of credit cards.
 - Dr. Winn stated that she believed an annual review of the entire policy along with prescribing limits and restrictions regarding the use of credit cards was required.

Dr. Stubblefield shared that normally regarding policy, Greg Goheen provides a review and brings information to the entire board to discuss together.

Discussion will continue regarding these policies at a future board meeting.

- Local Purchasing Policy

Dr. Winn stated that she was interested in a Local Purchasing Policy. Wayne Correll confirmed that there is not a Local Purchasing Policy currently in place.

Mr. Correll shared-

1. When information is given to district administrators and staff regarding purchasing, written suggestions/reminders to buy local is provided.
2. A competitive bidding sheet is also available.

3. Planning for a Reverse Vendor Fair onsite after winter break
 - a. Local vendors will be able to come and advertise/sell themselves and their products and explain why KCKPS should utilize their goods & services
 - b. Similar to the Industrial Producers Event- United Government Event at Memorial Hall

- Purchasing Manuals
 - VISA Purchasing Card Manual
 - Last reviewed July 2021
 - Purchasing Procedures Manual
 - Last reviewed April 2021

Dr. Winn questioned if these manuals should be reviewed/revised yearly.

- New Business
There was no New Business to address.

- Meeting adjourned at 4:46 pm

*The next Finance Committee meeting- 12/6/2022 (4:30 – 5:30 pm)
(Information was incorrect on the 11.15.22 agenda)