

ALASBO STANDARD OPERATING PROCEDURES

Guidelines for Adoption

The Alaska Association of School Business Officials (ALASBO) is making these Standard Operating Procedures (SOP's) available to school districts with the goal of improving operational efficiency. The SOP's were developed over a period of years and revised by an ALASBO Ad Hoc Committee in early 2018.

District large and small can benefit from having staff review these SOP's against existing procedures and implementing improvements drawn from the model SOP's.

During the review and implementation process, it is important to observe the following:

- 1) **In all cases, Board-approved documents such as Policy and Collective Bargaining Agreements TAKE PRECEDENT over procedures. The SOP's MUST be revised to adhere to these existing documents. Attorney review is strongly recommended.**
- 2) A District may choose to adopt some or all of the SOP's. The SOP's are best-practice suggestions, but they should be revised to fit each individual district.
- 3) The phrase "ALASBO SCHOOL DISTRICT" should be changed on each SOP to the name of the school district adopting the SOP's. This phrase appears both in the title and in the body of many of the SOP's
- 4) Information in brackets ([]) should be completed with the appropriate information for the school district adopting the SOP.
- 5) References at the bottom of each SOP should be checked to make sure they are appropriate for the district adopting the SOP. Policy references refer to the standard AASB Board policy manual, but adopting school districts should review these to make sure that the local school board has not further revised these policies in a way that could conflict with the SOP. **Board policy takes precedent!**
- 6) SOP's may be adopted on the authority of the Superintendent or designee, or they be adopted as administrative regulations through a Board approval process, whichever is more appropriate for the individual district.

It is the intention of the ALASBO Board that the sample SOP's may be further revised in the future. Additional topics may be added. Suggestions may be sent to the ALASBO Executive Director.

Revised – May 2018

ALASBO SCHOOL DISTRICT

**STANDARD OPERATING PROCEDURES (SOP'S)
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ALASBO SCHOOL DISTRICT

SOP No. 1 - DISTRICT COMMUNICATIONS

1. PURPOSE: To establish uniform procedures for district communications.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: All employees
4. PROCEDURES: The following are procedures for district communications:
 - a. The ALASBO School District website will be the repository of all District documents, instructions, guidelines, and procedures.
 - b. Employees should check their email at least once each day and immediately acknowledge receipt as appropriate. If unable to comply with an email request at the time requested, then the email recipient shall communicate such and collaboratively determine a response date.
 - c. Employees are required to respond to telephone inquiries as soon as possible, but no later than 24 hours after receipt of a telephone call.
 - d. If there is any question about whether responding to an email or phonecall falls within the responsibility of an employee, the employee should immediately refer the matter to his/her supervisor.
 - e. Employees who are out of the office are required to initiate an email auto-reply offering another school district employee as a contact. They are also required to place a similar message on their telephone when out of the office, or they may forward their phone as appropriate. Communicate advanced notice of upcoming planned absences at least [2] days prior to the absence.
 - f. Create an email signature block. Contact IT for assistance.
 1. First Last Name
 2. Department/Position
 3. Phone/Fax
 4. Mailing Address
 5. Disclosure message (optional)

REFERENCES: [BP 4119.3 – Duties of Personnel; BP 3523 – Electronic Mail]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 2 - HUMAN RELATIONS

NOTE: IT IS VERY IMPORTANT THAT THIS SOP BE CAREFULLY REVIEWED AND REVISED TO ADHERE TO DISTRICT COLLECTIVE BARGAINING AGREEMENTS (CBA'S). IN SOME CASES, IT MAY BE NECESSARY TO WRITE DIFFERENT GUIDELINES FOR GROUPS COVERED BY DIFFERENT CBA'S. ATTORNEY REVIEW IS STRONGLY RECOMMENDED.

1. PURPOSE: To establish uniform procedures for management of employee relations.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent or designee, Supervisors, all employees.
4. PROCEDURES FOR HIRING:
 - a. The superintendent shall approve position vacancies in accordance with the Board-approved budget.
 - b. Approved vacant positions shall be advertised on the school district website, posted with [insert local agency names], Alaska Job Service, Alaska Teacher Placement, and elsewhere as appropriate. A record of all school district postings shall be retained by the HR department for [two (2)] years. [Reference ASLAM 06.19]
 - c. Electronic applications are preferred; however, hard-copy applications will be accepted.
 - d. All qualified applicants shall be interviewed and at least three (3) documented references checked, including one from the most recent employer, before positions are offered. All offers of employment are contingent upon successfully passing a background check.
 - e. Prospective employees should not be informed of the availability of a position until it is posted.
 - f. Employees shall receive a contract [or personnel action form (PAF)], job description, and a work calendar within [XX] days of hire. Employees shall sign their contracts [or PAF's] and return them to the [HR Department] within [XX] days of receipt or the first day of work, whichever is [earlier/later].
 - g. Employees must have all hire paperwork completed before starting work.

- h. Positions designated as temporary (30 days or less) may be hired at the discretion of the superintendent and based on available funds.
- i. [Hiring Department] will provide a New Hire Orientation to all successful new hires. At a minimum, the following information will be introduced and explained to the new hires: job/position description, employee handbook, standard operating procedures, board policies and administrative regulations, workers' compensation procedures, and mandated trainings.

5. PROCEDURES FOR PERSONNEL FILES

- a. A permanent HR file shall be maintained for all employees to include all mandated documents. This file is the only and official record of employment for all employees.
- b. A separate permanent HR employee health file shall be maintained for all employees and secured per HIPAA standards. Consult the U.S. DHHS website for current HIPAA standards. <https://www.hhs.gov/hipaa/for-professionals/index.html>
- c. Copies of all employee payroll related records, including contracts and PAFs, shall be transmitted from the hiring manager to the Business Manager within [XX] days of hire or receipt by the hiring manager.
- d. Retain employee records (Human Resources and Payroll files) according to ASLAM/DEED Records Retention Schedule (see REFERENCES below).

6. PROCEDURES FOR VOLUNTARY TERMINATION:

- a. Employees must submit resignations in writing to their immediate supervisor.
- b. All resignations shall be transmitted to District Office (DO) immediately.
- c. Per AS 23.05.140, employment terminated by the employee must be paid on the next regular payday that is at least three days after the employer received notice of the termination. [Insert CBA language if more restrictive.]

7. PROCEDURES FOR INVOLUNTARY TERMINATION:

- a. Unacceptable behavior that requires involuntary termination must be reported by the supervisor to the Superintendent or designee immediately. It may be necessary to implement disciplinary action. In the event of dangerous behavior toward students or staff, the local authorities should be contacted first, then the superintendent or designee. It may be necessary to implement the Critical Incident Plan.

- b. Consult the district's attorney when considering involuntary termination of an employee. It is a condition of most liability insurance coverage that an attorney be consulted before an involuntary termination.
- c. All wages payable to an involuntarily terminated employee are due to the employee within three (3) business days according to state law [AS 23.05.140]. As such, Payroll must be notified on the day of termination in order to process the employee's pay and associated liabilities in a timely manner.

8. PROCEDURES FOR JOB ABANDONMENT/ABANDONMENT OF DUTIES

- a. If an employee does not call in for [two] consecutive days, HR should be contacted re: possible job abandonment. The CBA and/or Employee Handbook should be consulted to assist in terminating an employee who abandons their job.
- b. Consult the district attorney when terminating an employee for abandonment of duties.

9. EMPLOYEE EVALUATION

- a. Employees must be evaluated at least annually and more often should job performance require such evaluation. Refer to the CBA and/or Employee Handbook.
- b. Should a Plan of Improvement be necessary, consult the district's attorney and commercial insurance company to ensure timelines and due process are followed and to ensure the district is protected should this process be legally challenged.

10. PROCEDURES FOR STAFFING:

- a. District administration will review and revise the certificated staffing and classified staffing needs annually.
- b. All staffing needs for the subsequent year shall be determined by [January 15] annually.
- c. When an employee separates from district employment, per potential budget limitations or grant funding changes, that position shall be reviewed for continuation.
- d. Position descriptions should be reviewed and updated periodically [at least every two years].

- 11.** EMPLOYEE LEAVE: FOR ADDITIONAL INFORMATION, PLEASE SEE [EMPLOYEE HANDBOOK/CBA] [Insert instructions or references for employee absence software.]
- a. Prior approval by supervisors is required for all leave requests; employees calling in sick must get their sick leave approved immediately upon their return to work. Sick leave absences in excess of [XX] days require a physician's note.
 - b. Except in situations the superintendent or designee considers extenuating, personal or annual leave will not be granted during the first two (2) weeks, the last two (2) weeks of the school year, or according to the governing CBA or Employee Handbook.
 - c. Leave requests in conjunction with Thanksgiving, Winter or Spring Break, or during parent/teacher conferences and inservice days are discouraged for any employee. An exception may be granted on a limited basis by the superintendent or designee for extenuating circumstances not deemed precedent setting.
 - d. Employee leave may be granted provided an employee has sufficient leave balance. Leave without pay is not routinely approved.

REFERENCES: [BP 4111 Recruitment and Selection; BP 4111.2 Legal Status Requirement; BP 4112.1 Contracts; BP 4112.5 Security Check; BP 4112.6 Personnel Records; BP 4112.8 Employment of Relatives; BP 4119.23 Unauthorized Release of Confidential Information; BP 4218 Dismissal/Suspension/Disciplinary Action; BP 4313.2 Promotion/Demotion/Reclassification; HIPAA info (5.b.), AS 23.05.140 (6.c.,7.b.), web links to Employee Handbook(s) and CBA(s).

ASLAM/DEED Records Retention Schedule: Click on "School Districts, #400.1"

http://archives.alaska.gov/records_management/records_management.html

2013 edition

http://archives.alaska.gov/pdfs/records_management/model_schedule_for_schools.pdf

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE; May include leave request form or information on employee absence software if applicable.]

ALASBO SCHOOL DISTRICT

SOP No. 3 - WORKERS' COMPENSATION CLAIMS

1. PURPOSE: To establish uniform procedures for handling all job related injury or illness, to protect the employee and the District, and to insure that the injured employee receives all benefits to which he/she is entitled.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: The superintendent or designee, supervisor or designee, all employees
4. TRAINING PROCEDURES:
 - a. The [Hiring Manager] will inform each new hire of the reporting responsibilities and procedures for work-related injuries by giving them a copy of this SOP. Employees will sign a statement attesting that they have been informed of their rights and responsibilities for work-related injuries.
 - b. Each site must post a copy of the district's Certificate of (WC) Insurance in at least one location that is easily viewable by all employees of that site.
5. REPORTING PROCEDURES: The following are procedures for reporting work-related injury or illness:
 - a. An employee work-related death must be reported to OSHA (USDOL) within 8 hours of occurrence. An employee hospital admittance must be reported to OSHA within 24 hours. 1-800-321-OSHA (1-800-321-6742); www.osha.gov
OSHA reporting requirements:
https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=standards&p_id=12783
 - b. Employees must report injuries to their supervisor or designee immediately. The supervisor is responsible for notifying the superintendent or designee.
 - c. Upon injury, employees must complete **Employee ROI-Report of Occupational Injury (State of AK Form 07-6100)**. The form can be found on the district's website or at http://labor.alaska.gov/wc/pdf_list.htm. If the employee is unable to complete the form, it must be completed by a designee, which may be a co-worker, witness, or family member who either has knowledge of the injury or can record the employee's narration of the event. Submit this form to the supervisor or designee.

SOP No. 3 - Workers' Compensation

- d. Upon receipt of an Employee ROI, the superintendent, supervisor, or designee must complete **Employer ROI (State of AK Form 07-6101)**. This form can be found on the district's website or at http://labor.alaska.gov/wc/pdf_list.htm. This form must be completed and sent to [Responsible Party] within **seven (7)** days from the date of injury, except as noted in paragraph (a) above.
 - e. When the injured employee goes to a physician or hospital, he/she must inform the physician that it is a job-related injury so the physician will complete and mail a "Physician's Report of Injury."
 - f. The injured employee will receive one copy of the completed claim form and must read all the instructions and information provided on the back of the form.
 - g. Workers' compensation claims must be submitted to the Alaska Department of Labor and the district's Workers' compensation insurer within **ten (10)** days of the injury. A completed copy of the workers' compensation form must be filed in the employee's HR health file and a copy must be sent to payroll.
 - h. Retain Workers' Compensation records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).
- 6. GENERAL PROCEDURES:**
- a. A physician's release is required for an employee to be absent from work and before an employee may return to work due to a work-related injury if medical attention was obtained. This protects the employee from potential reinjury.
 - b. Workers' Compensation will reimburse the injured employee for expenses incurred in going to a physician or hospital. The employee should keep all receipts and submit them to the current Workers' Compensation insurance carrier if the physician or hospital doesn't submit them on the employee's behalf. The first three days off work as a result of work related injury may be charged against the employee's accrued leave or leave without pay, according to governing district policy or CBA.
 - c. The business manager should continue to submit timesheets for the injured employee, showing no hours worked, and that the employee is receiving Workers' Compensation from the insurance carrier and is not receiving pay from the district.

SOP No. 3 - Workers' Compensation

- d. The employee will not be compensated for lost salary by Workers' Compensation if their injury resulted in work absence of 3 days or less. In that case a sick leave or personal leave form should be completed.
- e. If an employee misses more than 3 days of work, Workers' Compensation pays approximately 66% of their regular salary for the days absent due to the injury (Workers' Compensation benefits are not taxed). It is unlawful for an employee to claim both sick leave and be paid from their employer for the days absent due to an injury and claim Workers' Compensation for those days and be paid by the Workers' Compensation insurance carrier. (It is unlawful to receive pay from both the employer and the Worker's Compensation carrier.)

REFERENCES:

ASLAM/DEED Records Retention Schedule: Click on "School Districts, #400.1"

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http://archives.alaska.gov/pdfs/records_management/model_schedule_for_schools.pdf

REVISION DATE: [XX/XX/XXXX]

EXHIBITS:

OSHA: 1-800-321-OSHA (1-800-321-6742); www.osha.gov

OSHA reporting requirements:

https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=standards&p_id=1278

3

Alaska Department of Labor: http://labor.alaska.gov/wc/pdf_list.htm

Alaska Form 07-6101 - Employer Report of Occupational Injury

Alaska Form 07-6100 - Employee Report of Occupational Injury

[Insert district workers' compensation carrier information and certificate of insurance]

ALASBO SCHOOL DISTRICT

SOP No. 4 - PAYROLL PROCESSING

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording payroll transactions.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager or designee
4. PROCEDURES: The following procedures should be followed for completing transactions in the payroll cycle:
 - a. EMPLOYEE AND PERSONNEL RECORDS
 1. The district will maintain an employee file which contains a copy of the contract of employment, relevant tax and deduction information, W-4, a current personnel action form which includes salary information and account coding, and any other information that is relevant and/or necessary for payroll processing.
 2. All personnel changes will be prepared by HR or designee and signed [e-signed or wet signed] and/or approved by the supervisor/superintendent or designee.
 3. All changes to the master personnel file in software system will be reviewed and approved by the business manager to maintain internal control. [Review and approval process may vary based on a district's automated capabilities.]
 4. The business manager must be immediately informed of any employee terminations. The terminated employee's rights to access the computer system must be immediately removed, and HR or designee will conduct an exit interview.
 5. Employees must have all hire paperwork completed before a paycheck will be generated.
 6. Retain employee payroll records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).
 - b. PROCESSING PAYROLL TRANSACTIONS [Process may vary based on a district's automated capabilities.]

SOP No. 4 - Payroll Processing

1. Time clock/sheet [time] information should be completed and approved by the employee and their supervisor before it is delivered to the payroll department .
 2. The business manager or designee will review the time data for accuracy.
 3. Time is entered into software system .
 4. Errors identified are corrected; adjustments made to the time information are communicated to the employee and supervisor.
 5. The business manager or designee will prepare a pro-forma or preliminary payroll for each pay period.
 6. Superintendent or designee will review and approve the pro-forma before payroll is processed.
 7. The Superintendent will review and approve the check register and transmittal file for direct deposits.
 8. Business manager or designee will process the ACH file with the bank.
 9. Paystubs will be distributed by the business manager or designee to employees.
 10. The business manager or designee shall process all payroll liability payments according to federal, state, and local requirements. All payroll accounts should be reconciled upon the completion of the liability payments and before the end of the month.
 11. The general ledger (GL) should be reviewed after each payroll to ensure GL accounts are reconciled.
- c. PAYROLL ADVANCES [Alternate 1. The district does not provide payroll advances.]
1. Payroll advances are discouraged [Alternate: or limited to [X] advances per employee per fiscal year].
 2. The Superintendent or designee may approve a payroll advance for documented extraordinary circumstances.
 3. In no event shall any payroll advance exceed the amount of the next net paycheck.
 4. Payroll advances requested relative to year end leave cash outs will not be approved.
 5. The business office requires a minimum of [X] days to prepare a payroll advance.
- d. REPORTING PAYROLL TRANSACTIONS
1. Payroll expenses should be compared with budgeted amounts by the superintendent, business manager and site supervisors on a [monthly] basis.

SOP No. 4 - Payroll Processing

REFERENCES: [Insert Board Policy, Admin Regulation, or reference to applicable governing document]

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REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 5 - PURCHASING

1. PURPOSE: To ensure purchases are made in a timely manner and to protect and maximize the value of public resources, educational and support programs by safeguarding public assets through internal controls and procedures.
2. AUTHORITY: Board of Education, Superintendent or designee
3. RESPONSIBILITY: It is the responsibility of the employee to initiate the requisition, the budget supervisor(s) to approve it and the accounting clerk to process approved requisitions by printing the purchase order(s). The Superintendent or designee will sign all purchase orders.
4. GENERAL PROCEDURES: The following procedures should be followed in all instances for payments to vendors for goods and services.
 1. All purchases require approval before the transaction occurs. Unapproved purchase of goods will be returned to the vendor at the purchaser's expense. Unapproved purchase of services may result in disciplinary action.
 2. All purchases using federal funds must follow OMB Guidance 2 CFR Title 2 Vol 1, Part 200, commonly known as Uniform Guidance (UG). See sections 200.317 through 200.326.
 3. Employees may not make purchases using their own funds and then seek reimbursement from the district without prior approval.
 4. Requisitions, particularly grant funded requisitions, must be submitted by [March 1] to ensure delivery of goods or services and payment by June 30.
 5. [Districts with automated purchasing processes will need to update this section to reflect the steps involved within their district.]
 6. The State of Alaska has contracts for many types of items. School districts and political subdivisions can take advantage of these contracts, and negotiated costs may be lower than school districts can obtain on their own. (AS 36.30.700) See: <http://doa.alaska.gov/dgs/polisubs/>.

7. In addition, there are purchasing cooperatives with low or no-cost membership (US Communities, KCDA, National IPA, etc.) that offer pre-bid contracts for certain items to school districts.
- a. ORIGINATOR'S RESPONSIBILITY: The originator of the requisition should be the school district employee who is requesting goods and/or services from a vendor.
 1. The originator must enter all appropriate information on the requisition including using an approved vendor, program/grant charged and place his/her initials at the bottom of the printed copy or send as an email attachment to the supervisor for approval.
[Note: District's may have different procedures relative to adding new vendors and the handling of freight costs.]
 2. Estimated freight or postage shall be listed on the requisition. Be certain to define the shipping method (e.g. air freight, insured parcel post, etc.).
 3. Order pre-planning is strongly encouraged; failure to plan is not the responsibility of the purchasing department.
 4. Scan and email the approved requisition to the business office. Retain the original and note the scan date on it.
 5. For orders over \$3,500, contact the [Business Manager] or designee for assistance.

NOTE: The "ship to" area must be completed with the name and address of

Alternative 1: One of the school district locations and shall include the originator's name.

Alternative 2: The district's central receiving address and shall include the originator's name.

EXAMPLE: ALASBO School District
Attn: James Smith
P.O. Box 157
ALASBO, AK 99829
(907) 945-3611

District purchases may not be shipped to an employee's home addresses.

- b. BUSINESS MANAGER'S RESPONSIBILITY:
 1. Determine validity and necessity of requested items are aligned with school and district goals and follow purchasing guidelines. Disapprove unnecessary requests.

2. The entire requisition should be checked for errors and returned to the originator for correction, if necessary.
3. The proper account code or codes must be placed on the requisition with a dollar breakdown between codes. (Coding of items should be completed based on the item and not the budget line item where money is available). Purchase requisitions will be returned if account codes are not included.
4. If it is determined that there is sufficient money in that line item of the budget, the requisition should be printed and signed to indicate approval of the order.
5. Orders for [\$3,500*] or more must conform to **Board Policy [3311*]** which states that there must be three competitive bids. Purchases using federal funds must conform to Uniform Guidance. See 4.2 above.

c. ACCOUNTING CLERKS RESPONSIBILITY:

1. All requisitions shall be checked for accuracy and appropriateness. Return inaccurate or inappropriate requisitions to the budget supervisor.
2. If the line item in the budget has an unencumbered balance larger than the requisition amount, it will be processed. If not, reply to the original requisition email stating the reason that the request cannot be processed until sufficient funds are in the account.
3. The vendor may be changed on a requisition to one that offers lower prices or a lower overall cost to the district if approved by the site/budget supervisor. Alaska vendors are given first preference.
4. Several requisitions for similar items may be combined in order to obtain quantity discounts (normally done for school start-up supply orders).
5. Orders for [\$3,500*] or more must conform to **Board Policy [3311*]**. Purchases using federal funds must conform to Uniform Guidance. See 4.2 above.
6. After the requisition meets the guidelines above, a purchase order will be printed and appropriate signature obtained. Purchase orders will be printed and transmitted to vendors within 3 days of being received by the Business Office.
7. The original PO will be retained by the business office, a copy will be emailed or faxed to the vendor, and copy will be scanned to the school/originator marked 'copy.'

5. CREDIT CARD (P-CARD) PURCHASES; the following procedures shall be followed:

- a. See the [Purchasing Card Manual] for additional information.
- b. All card holders must complete a purchase card use agreement.

- c. Funds must be available in budget accounts used for credit card purchases.
 - d. A copy of the confirmed purchase must be submitted monthly.
 - e. A log of all credit card transactions must be submitted at the end of each month; account codes are required.
 - f. Failure to comply with these procedures may result in termination of credit card privileges.
6. PETTY CASH PURCHASES: Petty cash funds are being discontinued in many districts. If petty cash funds are still in use, original receipts are required for petty cash reimbursement. Petty cash boxes must be kept in a secure location and reconciled monthly.
7. OTHER PURCHASING PROCEDURES: The following procedures should be followed when appropriate:
- a. PHONE ORDERS: On rare occasions, and for emergencies only, and only by the business office. It may be necessary for an order to be called to a vendor to speed up the receipt of the goods or services. In this case, a purchase requisition may suffice instead of issuing a PO. Call or email the Business Manager for approval. If the business manager is unavailable then ask for the purchasing specialist.
 - 1. Furnish vendor name, account code and total amount.
 - 2. When the vendor is called, inform them that they will be receiving a purchase requisition in the mail and make certain that you specify the manner in which the goods are to be shipped (air mail, freight, etc.).
 - 3. Write "Confirmation of Phone Order" on the requisition and send it to the purchasing clerk.
 - b. ORDERS "ON APPROVAL" ARE PROHIBITED: **Invoices received by the school district from vendors requesting payment for goods and/or services that were requested by an employee who did not follow the above procedures will not be honored by the school district.** These vendors will be referred to the employee to collect the billed amount [or the employee will provide written authorization for the school district to make payment and deduct the amount from any monies the school district owes the employee].
 - c. TRAVEL: Requisitions for all travel, including airfare, hotel, and rental car (accompanied by an approved leave request form) will define the names of all persons traveling, departure point, destination and return as appropriate, dates of travel and purpose for travel.

SOP No. 5 - Purchasing

1. Requisitions should be scanned and sent to the business office [three weeks] in advance of the departure date to allow time for processing and to enable the district to receive the best airfare prices.
 2. All travel must have an approved leave slip signed by the Supervisor/Advisor and/or the Superintendent.
 3. See SOP No. 7 - Travel Procedures for more information.
- d. Retain purchasing records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

REFERENCES: [BP 3300 – Expenditures/Expending Authority; BP 3310 – Purchasing Procedures; BP 3311 – Bids; BP 3314 – Payment for Goods and Services; BP 3315 – Relations with Vendors

ASLAM/DEED Records Retention Schedule: Click on “School Districts, #400.1”

http://archives.alaska.gov/records_management/records_management.html

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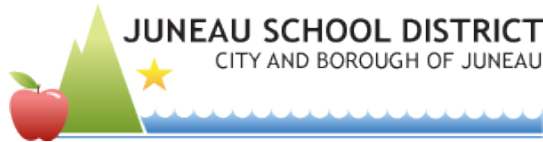
OMB Guidance (Uniform Guidance), 2 CFR Title 2 Vol 1, Part 200.

<https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html>

<https://www.gpo.gov/fdsys/pkg/CFR-2014-title2-vol1/pdf/CFR-2014-title2-vol1-part200.pdf>

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: Purchasing Chart; Purchasing Deadlines

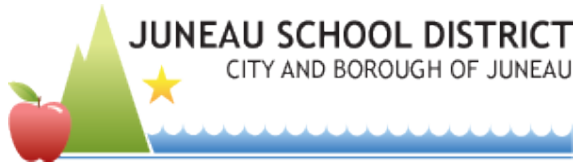


2017 Purchasing Chart

8/1/2017

	Purchase Total	Primary Methods	Secondary Methods	Notes
MOST COMMON PURCHASING RANGE	Travel	P-Card	PO/Check Request	<ul style="list-style-type: none"> •Including airfare, ground trans, lodging, and registration fees •Secondary methods only in specific Finance-approved circumstances
	\$1 – 999	P-Card	Check Request	<ul style="list-style-type: none"> •Check request for vendors that do not accept P-Cards or after P-Card purchase cut-off date •POs occasionally used for summer purchases with Finance pre-approval
	\$1000 – 3499	PO	Check requests	<ul style="list-style-type: none"> •P-Card use not allowed for non-travel purchases over \$1000 without Finance <u>pre-approval</u> •Contracted services require an MOA with a PO
	\$3500 – 24,999	PO plus two informal quotes	Check requests	<ul style="list-style-type: none"> •Contracted services – PO plus PSA or JSD contract •Check requests for this purchase total range are extremely rare – Finance and/or Admin Services <u>pre-approval</u> required
LESS COMMON	\$25,000 – 49,999	PO plus two informal quotes and Admin Svcs approval	None	<ul style="list-style-type: none"> •Purchases over \$25,000 require Administrative Services approval •Contracted services – PO plus PSA or JSD contract
	\$50,000 - \$149,999	PO or RFP followed by PO	None	<ul style="list-style-type: none"> •PO plus two formal quotes and Admin Svcs approval for single year contracts •Attorney review •PO for annual portion in this range for multi-year contracts
	\$150,000+	Formal bid or RFP followed by PO	None	<ul style="list-style-type: none"> •Contact Administrative Services •Attorney review •PO for annual portion in this range for multi-year contracts

Shared/Administrative Assistants/Finance



FY17 Year-End Purchasing Deadlines

Cut-off Date	Schools & School-Year Programs	Full Year Programs	Summer School Programs
April 14	Out-of Town PO's and P-Card Purchases ²		
April 28	Emergency PO's w/ D. Means approval		
May 10		Out-of Town PO's	
May 15	In-town PO's ¹ and P-Card purchases ²		
May 26	LPO's, Costco		
May 30	<i>Teacher Discretionary Requests</i>		
May 31		In-town PO's ¹	Out-of Town PO's
June 9	Mileage reimbursement requests	Emergency PO's w/ D. Means approval	Emergency PO's w/ D. Means approval
June 15		In-town P-Card purchases ² and LPO's.	In-town PO's and P-Card purchases ² .
June 20		Costco	LPO's
July 7		Mileage reimbursement requests	LPO's and mileage reimbursement requests

¹In-Town PO's are defined as vendors and items that are in Juneau at the time of purchase.

² P-Cards have the same year end purchase restrictions as PO's. Out-of-town purchases are defined as a vendor either in Juneau or not and items that must be shipped to Juneau.

³Please encourage teachers to purchase out-of-town discretionary items as early as possible to align with regular District purchasing policies.

ALASBO SCHOOL DISTRICT

SOP No. 6 - RECEIVING

1. PURPOSE: To establish procedures for informing the business office of the quantity and quality of items received so that vendors may be properly and promptly paid.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: All budget supervisors are responsible for ensuring compliance with this procedure.
4. REPORTING: A copy of the purchase order (PO) will be used to report receiving information as follows:
 - a. The person receiving the items will take an inventory upon receipt and enter the quantity of items received on the purchase order copy.
 - b. If all items on the purchase order have been received, sign and date the copy of the PO at the bottom right hand corner in the space allocated for this purpose put it in the outstanding accounts payable file along with the packing slip.
 - c. If only a partial shipment is received, make a photocopy of the PO, check off the items received, sign and date the copy and put it in the outstanding accounts payable file along with a copy of the packing slip. When all items on the original PO have been received, sign and date the copy of the PO at the bottom right hand corner and put it in the outstanding accounts payable file.
 - d. When available the freight bill should be filed with the payment record.
NOTE: The person who receives the materials (or the person responsible for attaching fixed asset tags) noted above will also be responsible for marking all equipment bought under expenditure object code 510 with the fixed asset inventory tag (furnished by the business office). The business manager shall maintain the District's fixed asset inventory.

[Districts with automated receiving processes will need to update this section to reflect the steps involved within the District.]

REFERENCES: [BP 3310 – Purchasing Procedures; BP 3314 – Payment for Goods and Services; BP 3440 - Inventories]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 7 - TRAVEL EXPENSE APPROVAL AND REIMBURSEMENT

1. PURPOSE: To establish uniform procedures for travel authorizations, arrangements and reimbursement. Travel requests may be honored if funding is available and if the following requirements are met:
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principals, budget supervisors, and travelers.
4. PROCEDURES: The following are procedures for travel approval and reimbursement (documents will be completed, scanned, and emailed). See additional information in SOP No. 5 - Purchasing.

[Revise language for automated travel and leave request methods.]

- a. Two weeks before travel –(2 weeks prior*) – secure travel permission by completing *Travel Form* (located on the ALASBO website). The budget supervisor must sign the travel form and forward it to the District Office for processing. A copy of the meeting notice, brochure, email (whatever is available that documents the days involved) must accompany the Travel Request Form. Site administrator or grant administrator must provide the account code that will cover travel expenses.
- b. Plans must be based upon the least expensive airfare and the first available return flight; extended personal stays in conjunction with District business is discouraged. However, it is recognized that employees must occasionally attend to personal business while traveling on district business; therefore, use of personal leave in conjunction with District business may be approved on a case-by-case basis by the employee's supervisor and the budget supervisor limited to [x] days .** Employees must personally pay for all related expenses for personal travel including, but not limited to: extra hotel nights, ground transportation, additional airfare, and meals. No person may authorize funds for his/her own travel. No person may authorize funds that are not under his/her supervision.

A Request for Leave form must accompany all *Travel Forms*. Employees traveling on district business will use professional leave, except as noted in section 5 - Student Travel.

SOP No. 7 - Travel

- c. A [PO and/or P-Card Purchase Order] should be used for District travel for payment of travel expenses such as hotel, airfare, ground transportation and event registration. Unapproved travel costs will not be reimbursed.
- d. The use of a companion fare for district travel must be pre-approved by the [Business Manager]. When using a companion fare coupon, book the lowest priced fare. The district assumes no liability for the use of a companion fare ticket. [Districts need to determine if employee gets reimbursed for airfare or if employee reimburses the district for the companion fair portion of the travel.]
- e. A per diem check will be processed based on the *Travel Form* and issued to the traveler per district policy.
- f. Budgeted funds must be available in the appropriate account and the immediate supervisor must approve all travel.
- g. Approved travel is required for the employee to be covered by the district's travel insurance and workers compensation.
- h. Traveler will not be reimbursed for personal award miles used.
- i. District travel on personal aircraft is strictly prohibited. The use of personal aircraft is excluded from most school district liability policies.
- j. Out of state travel must be pre-approved [60] days in advance.
- k. All receipts must be turned in within [30] days of the return travel date.
- l. Baggage charges paid or reimbursed by the district will be limited to personal and District baggage necessary to carry out district business. Baggage must be shipped by the most economical and practical means available, and the reason for incurring excess baggage charges must be explained on the traveler's expense report.
- m. The district will not be responsible for payment of penalties for guarantees of reservations not canceled due to the traveler's negligence. If a traveler determines he or she will not use accommodations that were reserved, the traveler is responsible for release of such reservations within the time limits specified by the carrier, hotel or other vendor.
- n. Voluntary travel changes and second section for involuntary travel changes. Any unused ticket, or portion of ticket, for travel that was canceled or terminated short of the scheduled destination shall be attached to an appropriately noted expense report requesting that a refund be obtained from the carrier, travel agency, or other vendor. Voluntary travel delay incentives

belong to the district. If an employee accepts a voluntary delay, they are responsible for all costs associated with that delay.

*Air travel requests must be submitted [X] weeks in advance to obtain the best pricing. Extenuating circumstances, such as no prior notice of need to travel, may warrant initiating the [two (2) week] minimum lead time.

[** District administrators must lead by example otherwise employee morale in general suffers. Therefore, personal leave in conjunction business travel should be kept to a minimum.]

[Districts should check with their insurance carrier to determine parameters relative to liability for non-district individuals traveling in rental cars and/or staying in hotels or vacation rental properties (VRBO, AirBnB) with district personnel.]

5. **PROCEDURES FOR STUDENT TRAVEL:** ALASBO Athletic Director or designee is responsible for coordinating all student travel in accordance with the procedures outlined in this document and applicable student activity policies. See SOP No 8 - Student Travel for more information.
 - a. Administrative leave or personal leave may be used for employees serving as chaperones participating in student travel activities.

6. **USE OF PERSONAL VEHICLES:** The use of a personal vehicle is strongly discouraged. If a personal vehicle is used, the driver's insurance information and driver's license must be on file with the district.

Note: if a personal vehicle is used for district business, the driver's insurance is primary if an accident occurs.

7. **MILEAGE REIMBURSEMENT:** Use of personal vehicles for business purposes is eligible for mileage reimbursement. Mileage will be reimbursed per the IRS published rate; <http://www.irs.gov/uac/2017-Standard-Mileage-Rates>.

8. **SAFETY AND ACCIDENT REPORTING:** If a vehicle accident occurs, the traveler shall:
 - a. Secure the names and addresses of all persons involved in the accident and all witnesses and owners of damaged property; the make, model, registration number and insurers of all vehicles.
 - b. Notify the state troopers or local police immediately.
 - c. Make no statement to anyone, except the proper authorities, as to who may have been at fault nor any statement which may even remotely be interpreted

SOP No. 7 - Travel

as an apology or as an acknowledgement of any responsibility for the accident (to do so may adversely affect the ability to rightfully defend the School District or the individual making such statements in potential legal proceedings).

- d. Report the accident to the immediate supervisor and [Business Manager]. The District may request documentation detailing the accident.
- e. If an employee is injured, follow the procedures in SOP No. 3 - Workers' Compensation.

REFERENCES: [BP 4133 – Travel Expenses]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Add District's Travel Form, Leave Request Form]

ALASBO SCHOOL DISTRICT

SOP No. 8 - STUDENT TRAVEL

1. PURPOSE: To establish uniform guidelines for approval of and fiscal accountability for student travel and travel study programs.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principals are responsible for ensuring compliance with these procedures. Sponsors of the students involved shall ensure compliance as trips are in progress. (See School Board Policy BP [3541.1])
4. PRE-TRAVEL PROCEDURE: The Principal is responsible for following all steps in the authorization for student travel. All District purchasing and travel procedures must be followed. See SOP Nos. 5 - Purchasing and 7 - Travel Procedures.
 - a. Fundraising for student trips must comply with district policy including pre-approval by superintendent or designee prior to fundraising activities commencing. See SOP 16 Fundraising Activities.
 - b. Complete the Student Travel Request form and submit to the Superintendent for approval. Prepare and submit this form a minimum of [two (2) weeks] in advance. Any student travel out of state must be approved in advance by the Board.
 - c. After receiving approval for the student travel, complete the Payment Request form for student and chaperone per diem and submit to the Business Office. Please provide at least two (2) weeks in advance to allow for check processing time including mail time back to the site.
 - d. Complete all other travel related requisitions (airfare, hotel, car rental), obtain supervisor and Principal approval and submit to the Business Office. Again, provide these requisitions at least two (2) weeks in advance.
 - e. Upon return submit all receipts and any remaining cash to the Accounts Payable Specialist.
 - f. Out of state trips must be pre-approved by the Board of Educations [XX] days before the trip is scheduled.
 - g. Consent and emergency medical information forms must be completed before travel

SOP No. 8 - Student Travel

- h. When students aren't staying in a hotel or at a school, signed parent consent forms are required acknowledging students will be staying in a personal residence.
 - i. For any student related travel, any/all chaperones (non-district employees) are required to go through the district volunteer approval process in advance.
 - j. Administrative leave or personal leave may be used for employees serving as chaperones participating in student travel activities.
5. DURING TRAVEL PROCEDURE: Students must be escorted and appropriately supervised during their travel.
- a. In rare cases and with prior approval from [superintendent or designee], it is acceptable for a chaperone to place students on an airplane [or ferry] and to arrange for them to be met at their arrival by another chaperone.

[This is only allowed for non-stop travel if a district has a policy permitting it. Further, district liability for such a practice should be evaluated with insurance broker and/or attorney.]
 - b. Cold weather clothing is required when temperatures fall below [x] degrees.
 - c. Individuals who have agreed to be chaperones must follow district housing requirements. [District policy or procedure governing student activities and chaperones.]
 - d. If a student violates school policy they may be returned home early at parent or guardian's expense.
6. POST-TRAVEL PROCEDURE: The building principal shall submit a complete accounting of finances and a trip report to the Business Office within [30] days of the last day of travel.

REFERENCES: [BP 6153 – School-Sponsored Trips; BP 3540 – Transportation; BP 3541.1 – School-Related Trips]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Add District's Student Travel Request form]

ALASBO SCHOOL DISTRICT

SOP No. 9 - ACCOUNTS PAYABLE PROCESSING

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording accounts payable transactions.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: [Business Manager] and Accounting personnel
4. PROCEDURES: The following procedures should be followed for generating accounts payable checks [adjust as need to meet automated process descriptions].
 - a. RECORDING PURCHASES AND EXPENSES
 1. Purchase requisitions should be prepared and approved by the supervisor and sent to the Business Office for processing. See SOP No. 5 - Purchasing.
 2. Reconcile, code, and enter purchase requisitions, supplier invoices, P-card receipts and receiving reports into the software system.
 3. Budget supervisors must compare expenditures to budgets each month. The [Business Manager] will review variances.
 - b. CASH DISBURSEMENTS
 1. All cash disbursements will be processed through either Accounts Payable or Payroll. Under no circumstances shall any cash disbursement occur outside of these processes, i.e. from cash deposits [except as noted in 5. Petty Cash in this SOP (if applicable)]. See SOP No. 15 - Cash Handling.
 2. The accounting clerk prepares an invoice batch every [two (2)] weeks and submits it to the [Business Manager] for approval.
 3. The invoice batch and supporting documentation (i.e. purchase orders and invoices) are approved by the business manager, as indicated by signature or initials.
 4. Checks are printed upon approval of the invoice batch.
 5. The Superintendent or designee, reviews and approves the check register before checks are released, as indicated by signature or initials.
 6. Wire transfers are approved by the Superintendent or designee before transmission.
 7. Bank reconciliations are prepared monthly (see SOP No. 12 - Bank Reconciliations).
 - c. PAYABLE LEDGER MAINTENANCE AND FINANCIAL REPORTING

SOP No. 9 - Accounts Payable Processing

1. Only the [Business Manager] may authorize changes to vendor master files (e.g. new suppliers and changes in supplier details).
 2. The accounts payable general ledger account is reconciled by the [Business Manager] on a [monthly] basis.
 3. Open purchase requisitions and purchase orders are reviewed monthly by the Business Manager and/or Accounting Clerk, as indicated by signature or initials.
- 5. PETTY CASH:** It is recommended that the use of Petty Cash boxes be reduced through P-Card programs or other purchasing means to provide adequate internal control over cash. If the use of Petty Cash is necessary, the following procedures are advised.
- a. Original receipts are required for Petty Cash reimbursement.
 - b. Up to two people may be designated as custodians of Petty Cash. Physical access to Petty Cash is limited to the custodian(s).
 - c. A separate non-custodian should reconcile Petty Cash at least [monthly].
 - d. The principal, who is neither a custodian or reconciler, should approve all reconciliations of Petty Cash.
 - e. Submit reconciliations as support for requests of Petty Cash replenishment to the [Accounts Payable] department.
- 6. RECORDS RETENTION:** Retain Accounts Payable records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

REFERENCES: [BP 3110 – Transfer of Funds; BP 3300 – Expenditures/Expending Authority; BP 3305 – Electronic Funds Transfers; BP 3314 – Payment for Goods and Services; BP 3400 – Management of District Assets/Accounts

ASLAM/DEED Records Retention Schedule: Click on “School Districts, #400.1”

http://archives.alaska.gov/records_management/records_management.html

2013 edition

http://archives.alaska.gov/pdfs/records_management/model_schedule_for_schools.pdf

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 10 - BUDGET DEVELOPMENT, TRANSFERS AND REVISIONS

1. PURPOSE: To establish uniform procedures for developing and making line item adjustments on a budget after school board approval of the initial budget.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: Business Manager and Administrators are responsible for ensuring compliance with this procedure
4. PROCEDURES: The following are procedures for making line item adjustments (budget transfers) on a budget.
 - a. BUDGET TRANSFERS: Budget transfers involve accounts within a fund.
 1. The [Budget Manager] determines that additional money is needed in a certain line item and that excess budget funds are available in another line item.
 2. Compile supporting documentation (audit trail) including revised budgets, correspondence, spreadsheets, statements, and approvals from affected budget managers when appropriate.
 3. Submit Budget Transfer requests to the superintendent or designee for approval. [Board Policy #] allows for administrative budget transfers up to [X]. If approved, the superintendent or designee forwards the Request to the Business Office for processing. [Maintain segregation of duties [internal control] by requiring that at least two (2) people are involved in the processing of Budget Transfers; one for preparation and another for posting.]
 4. The [Accounting Technician] prepares a Budget Transfer Journal Entry form according to the approved Budget Transfer Request and enters it into the accounting system. Print the entry report from the accounting system and compare it to the original entry form to ensure the entry contains no errors.
 5. The [Business Manager] approves the Budget Transfer Journal Entry and posts it in the accounting system. Sign and date the journal entry and attach the posting confirmation report to the manual form and backup documentation.

6. File posted Budget Transfers in binders or a file cabinet, separated by month. Periodically scan them to PDF documents for easy transmission to the auditors during the annual audit.
- b. FUND TRANSFERS: Transfers between funds (i.e. Operating Fund '100' to Food Service fund '255') require [School Board] approval; this approval may be part of the budget approval process. Follow steps (4.a.1.) through (4.a.4.) above.
- c. BUDGET REVISION: A systematic review of all accounts in a fund, performed periodically within a fiscal year.
 1. The general and other fund's budget shall be reviewed and revised as necessary at least once each year after the state funding is determined by the Department of Education and Early Development per the OASIS 20 day count period.
 2. This budget revision shall include adjustments for those actually hired for the year and any other budget changes known at the time of the adjustment.
 3. This budget revision must be prepared and approved so that it may be used as the base for developing the subsequent year's budget.
 4. Other funds may be revised periodically as needed.
 5. The School Board must approve all budget revisions.
- d. BUDGET DEVELOPMENT FOR SUBSEQUENT YEAR
 1. CITY AND BOROUGH DEVELOPMENT: [Dates vary by municipality. Update as needed.]
 - a. The Revenue Budget will be prepared by [November 1.] The revised current year budget will be used as the basis for the subsequent year.
 - b. The Preliminary Budget for the subsequent year will be completed by [November 10] to present information to the [City Council/Borough] that may operate on a calendar year basis.
 - c. There will be [X] readings of the budget: [1) February, 2) March, and 3) April].
 - d. Per state statute, the budget must be presented to the [City/Borough] by May 1 or earlier as set forth in the city/borough ordinance annually.
 - e. Although, [X] readings of the budget allows for public input; a separate public budget hearing should be facilitated annually.
 2. REAA DEVELOPMENT: REAA's use the same steps noted for City or Borough School Districts except there is no requirement to submit the budget to the City or Borough.

SOP No. 10 - Budget

[Districts with automated budget revision processes will need to update this section.]

REFERENCES: [BP 3100 – Budget; BP 3110 – Transfer of Funds; BP 3311 – Bids; BP 3312 – Contracts; BP 3400 – Management of District Assets/Accounts; BP 3460 – Periodic Financial Reports]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Budget Transfer Request]

BUDGET TRANSFER REQUEST

School or Department

Requested by

Date

Transfer To Account Number:	Transfer From Account Number:	Amount	Reference Number: Receipt #, Req #, PO #, & Explanation

Explanation:

Administrator Signature/Approval _____

Business Manager Signature/Approval _____

Budget Transfer Parameters:

- 1. Funds must be in the Transfer From account
- 2. Funds may not be transferred from salary, benefit, or utility account numbers
- 3. Budget transfers are in whole dollar amounts only – no cents
- 4. Budget transfers \$5,000 or greater must be approved by the Board of Education

Budget Transfer Number
Assigned by Business Office

Note: Funds must be budgeted to an account before funds may be encumbered.

ALASBO SCHOOL DISTRICT

SOP No. 11 - ACCOUNT RECONCILIATION

1. PURPOSE: To establish procedures for performing and reviewing balances of accounts on a timely basis as stated in [BP 3460].
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: Business Manager or designee
4. PROCEDURES: The following are control activities for balance sheet accounts (assets and liabilities), budget vs actual revenue and expenditure reports, and other relevant reports that should be followed in the reconciliation of accounts:
 - a. The Superintendent or designee and Program Administrators review detailed financial reports directly from the software system or via online access for all accounts on a monthly basis. All transactions are compared to the approved budget and/or grant award outlines.
 - b. If any accounts have negative balances, miscoding on invoices, or other errors, the [Business Manager] prepares adjusting journal entries (AJE) to correct the errors. See SOP No. 13 - Adjusting Journal Entries for assistance with AJEs. See SOP No. 10 - Budget for cost over/underruns that require a budget transfer.
 - c. The general ledger reconciliation recap shall be reviewed monthly by the Superintendent or designee, as evidenced by signature or initials.

REFERENCES: [BP 3400 – Management of District Assets/Accounts; BP 3460 – Periodic Financial Reports]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 12 - BANK RECONCILIATIONS

1. PURPOSE: To establish procedures for performing and reviewing bank reconciliations on a monthly basis.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager or designee
4. PROCEDURES: The following are control activities recommended for the bank reconciliation process.
 - a. The superintendent or designee shall receive and review all bank statements prior to distribution to the business office. He/she shall also receive and review reconciliations upon completion.
 - b. Upon receipt from the superintendent or designee, the [Business Manager] compares the activity on the statement with the activity in the cash account in the general ledger using the software system bank reconciliation module. Identify and investigate any discrepancies and prepare AJEs as needed. Contact the bank for any unexplained transactions on the bank statement.
 - c. The following information is typically included in the month-end cash reconciliation journal entry: interbank transfers, interest revenue, bank service charges and fees, etc. An adjusting journal entry should be prepared to reflect this information and the entry should be reviewed and approved by a superintendent. See No. 13 - Adjusting Journal Entries.
 - d. Once the month end journal entry is posted and the reconciliation is completed in the software system, the reconciliation and/or month should be closed.
 - e. Confirm that the reconciled balance matches the general ledger balance and investigate and correct any errors.
 - f. Bank reconciliations shall be completed by the [10th] of month following the bank statement date.
 - g. The reconciliations and bank statements should be attached together and filed chronologically. All bank statements and reconciliations should be scanned for ease in transmission to auditors during the annual audit.

SOP No. 12 - Bank Reconciliations

- h. Review stale-dated outstanding checks (over one year past issue date) at least annually. Void and reissue checks when appropriate, and forward outstanding funds to the State of Alaska Department of Revenue - Treasury Division as unclaimed property when required.
- i. All bank balances should be collateralized in accordance with the board policy.

REFERENCES: [BP 3100 – Budget; BP 3200 – income; BP 3305 – Electronic Fund Transactions; BP 3452 – Student Activity Funds]

4.h. <http://treasury.dor.alaska.gov/Unclaimed-Property/Reporting-Unclaimed-Property.aspx>

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 13 - ADJUSTING JOURNAL ENTRIES

1. PURPOSE: To establish procedures for identifying, preparing, authorizing, and recording adjusting journal entries. The majority of the transactions entered into the general ledger are through the cash receipts, cash disbursements, and payroll processes. However, to make corrections to account balances or to book items such as indirect expense/revenue, prepaid expenses, etc., it is necessary to enter journal entries.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: [Business Manager] and all budget supervisors
4. PROCEDURES: The following are control activities for the journal entry process.
 - a. Actions (b) and (c) may be performed by budget supervisors or the business office.
 - b. Identify the activity to be recorded and the affected accounts. Examples of activities include incorrectly stated account balances, transactions recorded in the wrong accounts, write-offs of immaterial balances, approved expenditure or revenue transfers, automatic bank transactions, etc.
 - c. Compile supporting documentation (audit trail) including one or more of the following items: original entries for correcting AJEs, correspondence, spreadsheets, statements, and approvals from affected budget managers when appropriate.
 - d. The [Business Manager] prepares an Adjusting Journal Entry form according to the information outlined in the supporting documentation.
 - e. The preparer signs the Journal Entry form, attaches the supporting documentation, and forwards it to the superintendent or designee for review and approval.
 - f. After approval by the superintendent or designee, the [Accounting Technician] enters the journal entry into the software system. Print the entry report from the software system and compare it to the original entry form to ensure the entry contains no errors. Sign and date the journal entry form and forward it to the [Business Manager] for posting. [Maintain segregation of duties

SOP No. 13 - Adjusting Journal Entries

[internal control] by requiring that at least two (2) people are involved in the processing of AJEs; one for preparation and another for approval and posting.]

- g. File posted AJEs in binders or a file cabinet, separated by month. Periodically scan AJEs to PDF documents for easy transmission to the auditors during the annual audit.

REFERENCES: [BP 3100 – Budget; BP 3110 – Transfer of Funds; BP 3200 – Income; BP 3440.1 – Fixed Assets Capitalization; BP 3470 – Fund Balance Classification]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Adjusting Journal Entry form]

Alio Batch # _____

Reference # _____

ALASBO School District

Fiscal Year **FY 18**

ADJUSTING JOURNAL ENTRY

Month **Dec**

Description	Account							Debit	Credit
	8	710	01	700	000	900	2100	100.00	
	8	100	00	000	000	000	0400		100.00
								100.00	100.00

Description: CORRECT DEPOSIT FROM 100 TO 710

Comments: SMITH DONATION SHB RECORDED IN STUDENT ACTIVITIES

Prepared by: [ACCT CLERK] Date: _____

Approved by: [SUPT OR DESG] Date: _____

Entered by: [BUS MGR] Date: _____

Posted by: [BUS MGR OR DESG] Date: _____

ALASBO SCHOOL DISTRICT

SOP No. 14 - MEAL ACCOUNTABILITY

1. PURPOSE: To establish a standardized procedure for the collection of monies and for meal accountability for the National School Lunch Program.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: The Business Manager, Principals, and Food Service Coordinator.
4. PROCEDURE: The following procedures should be followed for collection and meal accountability:
 - a. The [Food Service Supervisor] reports all meals served to students and adults in the schools on a monthly basis and collects all monies associated with adult meals.
 - b. All meals will be accounted for through the [student accounting system] software system. [All students and staff will receive barcode information to use when participating in the school breakfast and/or lunch program.]
 - c. Staff meals shall be **prepaid** and accounted for using the district's [Food Service software, i.e. a punch card system or electronic process using staff identification card or number].
 - d. The [Business Manager] will ensure meal monies are deposited to the bank. Checks should be made payable to the ALASBO School District. [Alternate 1: All meals must be prepaid through Food Service online payment system or paid by cash. Checks are not accepted.]
 - e. Forward a copy of the bank deposit slip and accompanying paperwork to the Business Office.

REFERENCES: [BP3550 – Food Service; BP 3553 – Free and reduced Price Meals; BP 3554 – Other Food Sales]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 15 - CASH HANDLING

1. PURPOSE: To establish uniform procedures to properly account for receipt of all student activity and administrative funds. To provide detailed accounting reports of financial activities to the Business Office.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: The [Business Manager] and Principal
4. PROCEDURE: The following are the general accounting procedures for receipt of all student activity accounts and/or administrative funds.
 - a. BANK ACCOUNT: The ALASBO School District maintains bank accounts at [Wells Fargo].
 - b. CASH COLLECTION AND TRANSMITTAL: ALL FUNDS MUST BE DEPOSITED INTACT AND AS SOON AS POSSIBLE. Funds **may not be used** to [cash personal checks,] pay vendors, reimburse expenses, pay refunds, or any other purpose other than deposit. Under no circumstances may employees take district cash home with them. FAILURE TO COMPLY WITH THIS POLICY IS GROUNDS FOR DISCIPLINARY ACTION.

[NOTE: Revise as needed for centralized and electronic deposit processes.]

1. All cash must be kept in a secure location until taken to the bank for deposit. At a minimum, a locked room with limited access can be used to secure cash. Ideally, cash is secured in a safe in an area of low visibility, i.e. back room or interior room without windows.
2. Individuals collecting cash prepare receipt forms in duplicate for each receipt with the original copy given to the remitter and the duplicate copy held in the school office for future reference.
3. All cash shall be counted and signed by two individuals whenever transmitted to another person.
4. Deposit cash at least [semi-monthly] or more often when large amounts are collected in order to safeguard cash.
 - a. Remote sites: Do not send cash by mail. Replace all cash with a money order and/or check from the local [Post Office].)
5. Identify the source of cash with a description (i.e. Student Store, Basketball, Student Council, etc.) and the appropriate account code to which the funds will be debited.

SOP No. 15 - Cash Handling

6. Student Activity Funds: Complete an activity form, including cash count, when reporting Student Activity deposits. Coins should be rolled.
- b. CASH DISBURSEMENTS: Accounts Payable processes all district and Student Activity cash disbursements. See SOP No. 9 - Accounts Payable. Collected cash **may not be used** to [cash personal checks,] pay vendors, reimburse expenses, pay refunds, or any other purpose other than deposit.
- c. CASH BOXES FOR EVENTS: Accounts Payable will provide a check made payable to an employee event sponsor for the event cash box. This employee is responsible for cashing the check to create the cash box and the redeposit of the funds after the event has ended.
- d. REVENUE AND EXPENSE STATEMENTS: [Revenue and expense statements are available in the accounting software. Contact the Business Office for instruction on how to access this information. Student Activity coaches and advisors may contact the [Administrative Assistant/Athletic Director] at their site to obtain information about their Activity account balances.]
- e. STUDENT ACTIVITY ACCOUNT BALANCES: [Coaches/Advisors/Principals] are responsible for maintaining a positive balance in their respective accounts. Under no circumstance shall a club or activity receive approval to spend funds that would exceed their current balance.
- f. BANK RECONCILIATION: See SOP No. 12 for instructions on performing a bank reconciliation.
- g. SECURING CASH: All cash on site shall be kept in a locked safe or other secure location such as a locked file cabinet in a locked room with limited access.

REFERENCES: [BP 3450 – Money in School Buildings; BP 3452 – Student Activity Funds]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 16 - FUNDRAISING ACTIVITIES

1. PURPOSE: To establish procedures for fundraising activities by student organizations.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: The [Principal] is responsible for ensuring compliance with this policy and will make sure all information is turned into the district office in a timely manner. The [Business Manager] is responsible for compliance involving State reporting requirements if applicable.
4. APPROVAL: All fundraising events or activities shall be pre-approved by the Superintendent or designee.
5. PROCEDURES:
 - a. All clubs or organizations will request pre-approval to raise funds in writing from the [superintendent]. Include a description of the method and purpose for the fundraising activity. Keep a copy of this approval in the fundraising activity file for future reference.
 - b. All fundraising deposits and withdrawals shall comply with procedures set out in SOP No. 15 - Cash Handling. ALL FUNDS MUST BE DEPOSITED INTACT AND AS SOON AS POSSIBLE. Funds **may not be used** to [cash personal checks,] pay vendors, reimburse expenses, pay refunds, or any other purpose other than deposit. Under no circumstances may employees take district cash home with them. FAILURE TO COMPLY WITH THIS POLICY IS GROUNDS FOR DISCIPLINARY ACTION.
 - c. Soliciting contributions is not considered fundraising but still requires the approval from the [superintendent].
 - d. Establishing any online crowd funding account requires [board] approval. Please see SOP No. 23 Grants Purchasing Procedures for more information.

REFERENCES: [BP 3452 – Student Activity Funds; BP 3290 – Gifts/Grants/Bequests]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Fundraising Request; Fundraising Activity Information]

DILLINGHAM CITY SCHOOL DISTRICT

Approval of Fund Raising Activity

Date Submitted: _____ (Must be requested 3 days in advance of activity)

Name of Activity: _____ Group: _____

Detailed description of fund raising activity: _____

Purpose of fund raising: _____

Dates of fund raising: _____

Number of tickets: _____ Starting #: _____ Price of ticket: _____

Need to be present to win: Yes _____ No _____

Where will drawing be: _____

When will drawing be: _____

Name of Supplier: _____

Number of students participating: _____

Parents/Volunteers: _____

Details of school property needed: _____

Name(s) of adult sponsor: _____

Signature of Sponsor

Date Signed

Approval procedure: Turn in form to school secretary. Secretary will give form to Activities Director. Activities Director will forward to superintendent with a copy to building principal.

Activities Director

Principal

Superintendent

Date Signed

An approved copy will be sent to the building secretary and then forwarded to originator.

Solicitation of funds of any kind (cash, grants, merchandise, services, etc.) is prohibited without prior approval by the superintendent.

It is the intent of the Dillingham City School District that fund raising be a participatory activity with the students who are receiving the benefit of the fund raising.

FUND RAISING ACTIVITY INFORMATION

Event: _____

Date of Event: _____

Class/Organization: _____

Sponsor: _____

of tickets sold: _____

Prize: _____

Total Earned: _____

Amount of money turning in: _____

1. Name of Winner: _____

Address of Winner: _____

2. Name of Winner: _____

Address of Winner: _____

3. Name of Winner: _____

Address of Winner: _____

4. Name of Winner: _____

Address of Winner: _____

ALASBO CITY SCHOOL DISTRICT

SOP No. 17 - EQUIPMENT - LENDING

1. PURPOSE: To establish uniform procedures for lending school materials, supplies or equipment to individuals, groups, or non-school agencies.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: [Principal] or designee
4. PROCEDURE: The following are the general procedures for all school district materials, supplies or equipment loaned to individuals, groups, or non-school agencies:
 - a. Requestors must complete a district Lending Agreement and submit it to the [principal or budget supervisor]. The Agreement must list in detail the requested items, the term dates of the loan, and any notes on the condition of the equipment before and after the loan period. The [principal or budget supervisor] must approve the Agreement before any materials, supplies, or equipment are released to anyone. A refundable deposit may be required for equipment valued over [\$5000].
 - b. The principal or budget supervisor must give a signed, dated written receipt when the items are returned.
 - c. Retain a copy of the Lending Agreement and the return receipt on file in the school or department and send a copy to the [Business Office].

REFERENCES: [BP 3400 – Management of District Assets/Accounts; BP 3512 – Equipment; BP 3515.4 – Recovery for Property Loss or Damage; BP 4170 – District Issued Portable Technology]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 18 - EQUIPMENT INVENTORY

1. PURPOSE: To establish uniform guidelines to ensure that a complete inventory record is maintained for all accountable School District property. Items which have an object code 510 (equipment) are accountable and considered fixed assets.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: It is the responsibility of the [Business Manager] or designee to initiate and maintain all inventory control records for the ALASBO School District. The Principal shall also maintain a list of equipment assigned to the school or purchased from their budgets.
4. DEFINITION: The following are definitions of the phrases 'accountable item' and 'consumable item.' Reference: DEED Uniform Chart of Accounts, Appendix A.
 - a. Accountable item – Any item with an original unit price of \$5,000.00 or more (including delivery and installation); having an expected life of more than one year; is repairable; and is an end item (i.e. vehicle, file server, commercial sewing machine).
 - b. Consumable item – Any item with an original unit price of less than \$5,000.00; having an expected life of less than one year; is not repairable, or is used in the repair of an end item (i.e., part for a piece of equipment, door replacement).
5. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: All equipment purchased with federal or grant funds must be used and disposed of according to governing documents of the funding source. For equipment purchased with federal funds, see 2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition).
6. PROCEDURE:
 - a. The [Business Manager] will initiate an annual physical inventory of all school district property that is accountable at least once each fiscal year (July 1 of one year through June 30 of the ensuing year).
 - b. As part of the inventory process, lists will be made of all accountable items held at all locations within the school district and sent to each principal or building supervisor. The lists will show description, model number, serial number, fixed asset number, location, value, and quantity of each accountable item held.

SOP No. 18 - Equipment Inventory

- c. The [principal or building supervisor] is responsible for confirming the annual inventory listing by the end of the school year. Make notes on the list for items that have been moved to another location, within the building or district, on the list. Items that cannot be found or no longer exist will be deleted from the records by receipt of a [Sale or Disposal of School District Equipment, Supplies or Materials] form. The form will state the reason (i.e., lost, stolen, beyond repair, etc.). See SOP No. 19 - Equipment - Disposal or Sale.
- d. Add new acquisitions purchased during the year to the list. The principal or building supervisor is responsible for affixing a fixed asset tag on the item. The Business Manager will provide the tags.
- e. Return the list to the [Business Manager] once all revisions have been made.
- f. The Business Manager will ensure that all items have a fixed asset tag and that the district's master inventory list is updated according to the revised lists from the sites.
- g. Items that do not fall within the 'accountable item' definition, but have value and are mobile (i.e. computers, cell phones, GPSs, TV/VCRs, fax machines, digital cameras, etc.) shall have alternate tags and be controlled at the sites or buildings with a process similar to that described above.

Note: It is recommended that each teacher be given a list of the equipment in their room at the beginning of the year so they may account for that equipment at the end of the year. This process should be documented by the Principal.

It is recommended that districts progress toward a barcode system for equipment tagging.

REFERENCES: [BP 3440 – Inventories; BP3400 – Management of District Assets/Accounts]

DEED Chart of Accounts - Appendix A: Equipment vs. Supply flowchart

2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition)

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 19 - EQUIPMENT - DISPOSAL OR SALE

1. PURPOSE: To establish uniform sale or disposal procedures that comply with district policy.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent or designee, principal, and Business Manager
4. PROCEDURE: The following are the general procedures for the sale or disposal of all school district materials, supplies or equipment.
 - a. Ensure that the proposed sale or disposal complies with the school board policy [BP 3270].
 - b. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: Contact the business office before selling or disposing of any equipment purchased with federal or grant funds. All equipment purchased with federal or grant funds must be used and disposed of according to governing documents of the funding source. For equipment purchased with federal funds, see 2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition).
 - c. Complete sale or disposal form. Send proceeds and disposal records to the Business Manager.
 - d. Property may be offered through a bidding process (sign up sheet or sealed bids mailed to the district office) or by setting a reasonable sales price for each item. Records must be maintained on the surplus property sale.

REFERENCES: [BP 3270 – Sale and Disposal of Books, Equipment, Supplies; BP 3440 - Inventories]

2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition)

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 20 - CONSULTANT CONTRACTS OR MEMORANDA OF AGREEMENT (MOA'S)

1. PURPOSE: To establish uniform procedures for defining the consultant contract or Memorandum of Agreement (MOA) document and the method of payment.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent and Business Manager.
4. PROCEDURE: The following control procedures shall be followed for establishing a consultant contract or MOA and method of payment:
 - a. All contracts or MOAs for professional and consulting services will be negotiated by the superintendent or designee. Other school district employees are not authorized to make such commitments per Board Policy [BP 3312]. The [Business Manager] is responsible for determining the eligibility of an individual as an independent contractor versus an employee. See IRS references at the end of this SOP.
 - b. MOAs greater than [\$3,500] shall be submitted to the Board of Education for approval and shall have [three (3)] proposals if available.
 - c. All contracts and MOAs are governed by standard district policies and procedures for purchasing, vendors, and payments. See SOPs No. 5 - Purchasing and No. 9 - Accounts Payable for more information.
 - d. All contracts paid by federal funds must follow OMB Guidance 2 CFR Title 2 Vol 1, Part 200, commonly known as Uniform Guidance (UG). See sections 200.317 through 200.326.
 - e. A W-9, *Request for Taxpayer Number Identification and Certification* form must be completed by all consultants and returned to the [Business Manager} before any work begins and before payment will be processed. A social security number is required for all non-incorporated consultants without an Taxpayer Identification Number (TIN, aka EIN). For consultants in the state of Alaska, a Business license number is also required.
 - f. The contract or MOA must include all of the following information before it will be considered for approval by the superintendent or designee.

SOP No. 20 - Consultant Contracts or MOA's

1. Consultant's contact information including full legal name, address, SSN or TIN number, AK business licence number, phone number, and email address.
 2. A detailed description of the service to be performed including the total expected duration in units, i.e. total hours, days, pieces, etc.
 3. Start and end dates for the performance of services.
 4. The rate of pay including the maximum total amount the school district will pay for the described services.
 5. The account code(s) to be charged for the services.
 6. The name and contact information for the administrator overseeing the services.
 7. A clause describing the process by which the vendor was designated as an independent contractor versus employee.
 8. Approval signatures from the superintendent (or designee), administrator, and consultant.
- g. A purchased order in accordance with the terms of the MOA is required to encumber funds. See SOP No. 2 - Purchasing for more information.
- h. The consultant must [periodically] submit a detailed invoice describing services rendered to the administrator for review. Once approved, the administrator forwards the invoice to Accounts Payable for payment according to SOP No. 9 - Accounts Payable.

REFERENCES: [BP 3311 – Bids; BP 3312 - Contracts]

IRS guidance: <https://www.irs.gov/newsroom/understanding-employee-vs-contractor-designation>

Other guidance: <https://www.waltham.com/wp-content/uploads/2014/09/IRS-Indep-Contr-20-Point-Checklist.pdf>

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 21 - STUDENT DATA REPORTING

1. PURPOSE: To establish that all schools shall adhere to the State of Alaska Student Data Reporting Manual and follow acceptable procedures for enrolling, attendance and student data retention.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent and Principal
4. REPORTING PROCEDURES: To view the State of Alaska Student Data Reporting Manual, go to the following website:

<http://www.eed.state.ak.us/publications/StudentDataReportingManual.pdf>

5. ENROLLMENT: An enrollment packet must be completed by the student's parent or guardian before a student is allowed to enter school.
 - a. The packet will consist of, at a minimum:
 1. Enrollment Form
 2. Family Education Rights and Privacy Act (FERPA)
 3. Immunization Statement
 4. 506 Indian Ed Form
6. DATA ENTRY AND RETENTION: The principal is ultimately responsible for the prompt collection, accurate data entry, and compliant retention of student data in the [PowerSchool] student database and student cumulative files.
 - a. The principal will provide initial student record training to all applicable staff upon hire and refresher training each school year. Refresher training includes instruction on the Student Data Reporting Manual, data entry into [PowerSchool] student database, maintaining student cumulative files, and the importance of accuracy in student data collection and maintenance.
 - b. Enter updated information received from parents or guardians into the [PowerSchool] student database within [24 hours/one business day]. File update forms in the students' cumulative file.
 - c. Before the records are filed, the principal is responsible for insuring all pertinent data has been entered into the [PowerSchool] student database.

SOP No. 21 - Student Data Reporting

- d. Student cumulative files will be kept in a fireproof locked filing cabinet within a locked office at the school, and retained according to the State of Alaska Records Retention Model for Schools (see REFERENCES below).
7. ATTENDANCE AND GRADES: All teachers will follow the Student Data Reporting Manual for maintaining attendance and grade books.

REFERENCES: [BP 5125.1 – Release of Directory Information; BP 5113 – Absences and Excuses; BP 5121 – Grades/Evaluation of Student Achievement; BP 5125 – Student Records],

DEED Data Management website (Student Data Reporting Manual):

https://education.alaska.gov/assessments/data_mgmt

ASLAM Records Retention Schedule: Click on “School Districts, #400.1”

http://archives.alaska.gov/records_management/records_management.html

2013 edition

http://archives.alaska.gov/pdfs/records_management/model_schedule_for_schools.pdf

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 22 - FOOD SERVICE AND FUEL INVENTORY PROCEDURES

1. PURPOSE: To establish uniform guidelines to ensure an updated food service and fuel inventory record and an annual adjustment to the balance sheet for auditing purposes.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager or designee.
4. PROCEDURE:
 - a. At the end of each school year, the [Food Service Manager] and [Maintenance Director] will perform an inventory of food and fuel, respectively, calculate the value, and forward the information to the [Business Manager].
 1. The food service inventory will show a description of the food item, the amount remaining (i.e., #10 Can, 5#'s, 1 Ea.), unit cost and the extended cost. The items shall also be marked if they are USDA or other food items. Documentation of USDA values shall be included when submitted to the business office.
 2. The fuel inventory will show the fuel in gallons, location of fuel, and the most recent cost of fuel per gallon [Alternate: Average cost during the year].
 - b. The [Business Manager] will review the inventories for accuracy and prepare and post an adjusting journal entry as part of the year-end audit preparation.
 - c. Fuel tanks should be dipped [monthly] to detect theft and to monitor tank integrity.
 - d. Food stores should be inventoried [quarterly] to assist with ordering and detect theft.

REFERENCES: [BP 3440 - Inventories]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 23 - GRANT PURCHASING

1. PURPOSE: To insure the integrity of grant expenditures and add an enhanced level of accountability where grant funds are concerned.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: It is the responsibility of any individual who will be expending grant funds to ensure that they follow all the procedures outlined in SOP No. 5 - Purchasing, and that their expenditures are appropriate for the grant in use.
4. GENERAL PROCEDURES: Follow all guidelines in SOP No. 5 - Purchasing and obtain appropriate grant program manager approval for all grant purchases.
 - a. Consult the program budget, grant guidelines, cost principles, and with the granting agencies program officer if there are questions as to whether a given expenditure is within programmatic guidelines.
 - b. Grant funds cannot be used outside the scope or intent of the program.
 - c. Administrators must sign the purchase request and verify account coding before the requisition is sent to the [Business Manager].
 - d. Grant funded purchases must be submitted by [March 31] to ensure materials are received and paid for by June 30.
 - e. Retain XXXXXX records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

REFERENCES: [BP 3200 – Income; BP 3310 – Purchasing Procedures]

ASLAM/DEED Records Retention Schedule: Click on “School Districts, #400.1”

http://archives.alaska.gov/records_management/records_management.html

2013 edition

http://archives.alaska.gov/pdfs/records_management/model_schedule_for_schools.pdf

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Applying for Grants; Grant Request form]

APPLYING FOR GRANTS (from Juneau Staff Handbook)

Before pursuing grant monies, staff must get approval from their principals and the District, through the Teaching & Learning Office. The Federal Grants Coordinator in the Teaching & Learning Office is available to work with staff for purposes of researching sources of funding, assisting with the development of grant proposals, and advising on grant management.

In order to submit a grant proposal in which funding will come to the Juneau School District, staff members must follow the following procedures:

- A proposal description must be submitted to the Federal Grants Coordinator at least a week before writing the proposal. This description should contain:
 1. Name and contact information of funding agency/grantor
 2. Grantor's application guidelines, including due date for proposal, and reporting schedules
 3. Anticipated start and ending date for grant program
 4. Activity or program that will be funded (What will the grant do? Such as, a reading program for students not meeting CORE.)
 5. Funds requested (List categories of funding. For example: materials, student travel, indirect cost allocation if allowed by granting source; and estimated amounts for each activity/category. Use round numbers, e.g. \$1,000, \$500,000.) Do not apply for grants without the indirect cost reimbursement at the applicable percentage.
 6. Staff must work with finance to develop a budget. The Finance Office must approve all grant applications prior to submission.

- A final copy of all grant proposals must be sent to the Federal Grants Coordinator.

- Should the grant proposal be successful, the Federal Grants Coordinator notifies the Board of the grant award in the Superintendent's report. Therefore, notices of award and the approved budget must be provided to the Federal Grants Coordinator.

- The Board must approve the receipt of all grant funds before any activity/spending may occur. The Finance Office will not set up a budget for a project unless the Board has approved it.

- Expenditures and proper account coding from grants must be approved by the designated grant manager for each grant. Grant managers are responsible for working with the District Finance Office and ensuring that expenditures fall into the approved grant budget amounts and categories. This includes providing Sub Codes, as arranged with the Finance Office, to any employee for which a grant will cover the cost of a sub.

- Grant managers are required to review monthly expenditure reports, sign, and return them to the Finance Office within ten (10) days after month-end closing.

- Grant managers are also responsible for providing evaluations or reports as required by funding sources to both the funding source and the Federal Grants Coordinator.

ALASBO SCHOOL DISTRICT

Grant Request

Grant Name: _____

Granting Agency: _____

Grant Application Deadline: _____

Grant Partner (if any): _____

Grant Plan _____

Which Strategic Plan Goal and/or Objective does this grant plan address?

Note: All grant applications must be reviewed by the superintendent and business manager before submitted. Additionally, all grant activities must comply with standard operating procedures.

Grant Applicant Signature

Date

Business Manager Signature

Date

Superintendent Approval

Date

ALASBO SCHOOL DISTRICT

SOP No. 24 - GRANT REPORTING

1. PURPOSE: To ensure compliance with mandated grant reporting requirements.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: [Business Manager], [Program Manager] or designee
 - a. Grants reporting generally consists of two types. Consult the grant award documents for specific reporting requirements.
 1. Financial Reporting is primarily the responsibility of the [Business Manager] and consists of Requests for Reimbursement using EED form 165s, State of Alaska DEED Grants Management System (GMS) or a similar form for other granting agencies. Once a grant award has been issued the budget information is forwarded to the business office for posting to the financial software. Also, reporting associated with the Grants Administration Payment (GAPs) system (draw-downs) are also prepared by the [Business Manager.]
 2. Programmatic Reporting is the responsibility of each grant's Administrator. These reports are often narrative in nature and many contain cursory (summary budget information), but most provide accountability numbers, demographics, and information about the effectiveness of a given program.
4. PROCEDURES:
 - a. FINANCIAL REPORTING:
 1. The [Accounting/Grant Technician/Business Manager] prepares financial reimbursement/expenditure reports for the granting agency with accompanying expenditure back-up documentation (as required) from the financial software. Forward the reports to the superintendent or designee for review and written approval (signature or initials).
 2. Some grants require a quarterly financial status report and most need a closing financial report at year-end or upon completion of the grant project.
 3. Copies of all official financial reports and back-up documentation are kept on electronic file in the Business Office.
 - b. PROGRAM REPORTING:
 1. Programmatic reporting is largely data-driven and multiple departments within the district can be involved in their preparation, e.g., assessment

and accountability (e.g. testing scores), student records (e.g., demographic information), personnel (e.g. qualifications), and instruction (e.g., scientific basis of program).

2. Reports may be quarterly, semi-annual, and annual depending upon the grant requirements.
 3. The Administrator is responsible for coordinating the various aspects of the data into a final report and ensuring that it is submitted in a timely manner.
 4. Copies of all programmatic reports are kept in the individual grant folders/binders.
- c. RECORDS RETENTION: Retain grant records as required by the grantor and the ASLAM/DEED Records Retention Schedule (see REFERENCES below).

Note: Those districts who complete grant expenditures by the end of May could submit grant reimbursement requests in early June and possibly receive the reimbursements before the end of June, thus eliminating year end receivable journal entries. Be sure to submit only the quarterly reports in June and submit final reports after year end.

REFERENCES: [BP 3460 – Periodic Financial Reports]

ASLAM/DEED Records Retention Schedule: Click on “School Districts, #400.1”

http://archives.alaska.gov/records_management/records_management.html

2013 edition

http://archives.alaska.gov/pdfs/records_management/model_schedule_for_schools.pdf

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]

ALASBO SCHOOL DISTRICT

SOP No. 25 - FACILITY USE

1. PURPOSE: To establish uniform guidelines for facility use to ensure that school property is protected.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: It is the responsibility of the Principal or designee to ensure public use of the school buildings protects the public investment and provides a safe and clean environment for students.
4. PROCEDURE:
 - a. Community members or others wishing to use the school for non-school functions must submit a completed Facility Use Agreement and pay the required deposit to the [Principal].
 - b. The district reserves the right to approve or deny any application for use of district buildings or grounds. District usage takes priority over non-district usage.
 - c. School use on any given day is limited to 12 hours per day.
 - d. Non-district users of the school must leave the school in the condition it was in when use began. Custodial hours needed beyond what is covered in the Facility Use Agreement to make the building ready for school will be charged to the group using the building.
 - e. Kitchen use must comply with DEC food service regulations.
 - f. The facility Use agreement should include an indemnification agreement, and districts should develop guidelines describing in what situations a facility user must provide proof of liability insurance as part of the rental agreement. Situations where insurance should be required may include events involving the distribution of food or alcohol, ones to which large numbers of the public are expected to attend, and ones involving open fires or flammable liquids.

REFERENCES: [BP 3280 – Sale or Lease of School Facilities or Real Property; BP 3515.4 – Recovery for Property Loss or Damage]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [Facility Use Agreement]

SAMPLE OF A SIMPLE
FACILITY USE AGREEMENT

This Agreement will serve as a confirmation for use of **(premises name/address)** on **(event date)** from _____ to _____ by:

Name

Address

Name of Organization/Group/Sponsor

Contact # and Email

The rental fee is \$ _____. Payment of the rental fee in full shall be made at the time this Agreement is signed by both parties. The Agreement may be cancelled at no cost up to 48 hours prior to the rental period. NO REFUND will be given on any cancellation less than 48 hours prior to the time of the event.

During the rental period, **(name of individual/organization/group/sponsor)** shall have exclusive right to use the building/premises.

INDEMNIFICATION:

(Name of individual/organization/group/sponsor) shall indemnify and hold harmless **(entity name)**, its officials, employees and volunteers, from and against all claims, damages, losses and expenses, including but not limited to attorney's fees, arising out of or resulting from the use of the building/premises, sustained by any person or persons, provided that any such claim, damage, loss or expense is attributable to bodily injury, sickness, disease or death, or to injury to or destruction of property caused by the tortuous act or negligent act or omission of **(name of individual/organization/group/sponsor)**, its employees, agents, volunteers or subcontractors.

INSURANCE:

(Name of individual/organization/group/sponsor) must furnish a Certificate of Insurance naming **(entity name)** as an Additional Insured or Additional Covered Party on a General Liability Insurance Policy. The insurance policy shall provide a limit of liability equal to or more than \$1,000,000 per occurrence.

TERMS AND CONDITIONS:

(Name of individual/organization/group/sponsor) will be financially responsible for any and all damages to the building/contents/premises that results from its use of the facility, including property damage, structural damage, and personal injury by **(name of individual/organization/group/sponsor)**, its employees, agents, volunteers, guests or subcontractors which occur in the course of use of the building/premises during the rental period.

This is a SMOKE FREE BUILDING/PREMISES. Smoking within the building is strictly prohibited.

The undersigned have carefully read, understand and agree to the terms of this Agreement, and further agrees that no oral representations, statements or inducements have been made.

Signature of Individual or Authorized Representative

Date

Signature of Entity Representative

Date

ALASBO SCHOOL DISTRICT

SOP No. 26 - VOLUNTEERS

1. PURPOSE: To define procedures for screening volunteers and outline their responsibilities and acceptable activities.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principal or designee
4. PROCEDURES: ALL volunteers must be approved by Human Resources AND complete the VOLUNTEER PACKET before participating in volunteer activities in the district.
 - a. Visit the district website for fillable forms and information. Complete, print, and sign the forms and submit them to the Human Resources office. Blank forms are also available in the HR office.
 - b. HR processes appropriate background checks for every interested volunteer.
 - c. Once forms and background checks are complete and satisfactory, HR will notify the principal or designee and the volunteer of their status.
 1. If approved, the volunteer may participate in district activities.
 2. If not approved, the volunteer may not participate in district activities.
 - d. The superintendent or designee reserves the right to dismiss a volunteer.
5. APPROVED VOLUNTEERS must adhere to all district policies, procedures, and regulations.
 - a. Volunteers may not purchase items for district use with personal funds except as a donation to the district. See [Board Policy XXXX] regarding donations. Personal funds used to make district purchases will not be reimbursed.
 - b. Volunteers who violate or fail to adhere to district policies, procedures, or regulations will be suspended and not allowed to participate in district activities.

SOP No. 26 - Volunteers

REFERENCES: [BP 1250 – Volunteer Assistance]

REVISION DATE: [XX/XX/XXXX]

EXHIBITS: [List of items or NONE]