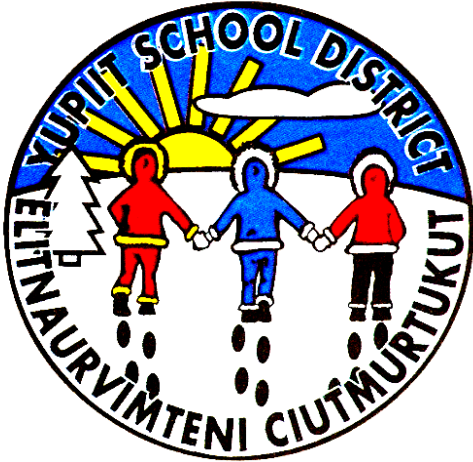


YUPIIT SCHOOL DISTRICT

PO BOX 51190

AKIACHAK, AK 99551



STANDARD OPERATING PROCEDURES

EFFECTIVE JULY 1, 2022

SOPs are intended to establish a standard format for policies and procedures and to assist and guide the administrative staff of the District.

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SUMMARY

The following numbered Standard Operating Procedures are intended to establish a standard format for policies and procedures to assist and guide the administrative staff of the District. The SOPs adhere to Generally Accepted Accounting Standards (GAAS) and the Government Accounting Standards Board (GASB). Many have been reviewed and approved by the Department of Education and the Alaska Association of School Business Officials. All SOPs originate from the Superintendent, and the principals, directors and other supervisory personnel are responsible for ensuring their compliance. Any willful violation of SOPs must be reported to the Superintendent by any staff member having knowledge of such violation.

Each administrative staff member is responsible for periodic review of SOPs within his/her scope of operation and for preparing drafts for revision to be submitted to the Superintendent. If the draft is approved, the Superintendent will forward it to the Business Office for final review, assignment of a number and preparation of the master for publication and duplication.

All administrative staff will familiarize themselves with the Standard Operating Procedures and *acquaint the staff they supervise* with those procedures pertaining to their job responsibilities.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 1 DISTRICT COMMUNICATIONS

1. PURPOSE: To establish uniform procedures for district communications.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: All employees
4. PROCEDURES: The following are procedures for district communications:
 - a. The Yupiit School District website will be the repository of all District documents, instructions, guidelines, and procedures.
 - b. Employees are required to check their email at least once each day and to immediately acknowledge receipt as appropriate. If one is not able to comply with an email request at the time requested, then the email recipient shall communicate such and to collaboratively determine a response date.
 - c. All documents are to be scanned to district office; where originals are required, they are to be scanned and mailed.
 - d. Employees are required to respond to telephone inquiries as soon as possible, but no later than 24 hours after receipt of a telephone call.
 - e. Employees who are out of the office are required to initiate an email auto-reply offering another YSD 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.
 - f. Inter-district mail shall be sent via U.S. Postal Service.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 2 HUMAN RELATIONS

1. PURPOSE: To establish uniform procedures for management of employee relations.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: Superintendent or designee, HR Specialist, Business Manager, Principals, all employees.
4. PROCEDURES FOR HIRING:
 - a. The Superintendent shall approve position vacancies in accordance with the approved budget.
 - b. All vacant positions shall be advertised on the YSD website, posted in all YSD communities, Alaska Job Service, Alaska Teacher Placement, etc. A record of all school district postings shall be retained by the HR department for two (2) years or as otherwise required [Reference RRDS 06.20 and 06.21].
 - c. Prospective employees should not be informed of the availability of a position until it is posted.
 - d. Electronic applications are preferred; however, hard-copy applications will be accepted.
 - e. All applicants shall be interviewed with 3 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. The superintendent must approve all hires.
 - f. Only positions authorized by the YSD approved budget or as authorized by granting agencies may be hired.
 - g. Employees must have all hire paperwork completed and must have an approved personnel action for (PAF) or contract before starting work. If paperwork is not completed within seven (7) days, the offer of employment may be rescinded. Employees shall electronically sign their contracts (or PAF's) and submit through the District's online HR program, TalentEd, within seven (7) days of receipt or the first day of work, whichever is earlier.
 - h. All regular or contracted employees shall receive a job description, a work year calendar, and a work schedule within three (3) days of hire.
 - i. Temporary positions (30 days or less) may be hired at the discretion of the superintendent and based on available funds.
 - j. Human Resources 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 training.

5. PROCEDURES FOR PERSONNEL FILES

- a. A permanent human resources (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/forprofessionals/index.html>
- c. Copies of all employee payroll related records, including contracts and PAFs, shall be electronically signed and transmitted to the hiring manager (i.e., Principal, lead teacher or administrator) within three (3) days of receipt in TalentEd.

6. PROCEDURES FOR VOLUNTARY TERMINATION:

- a. Employees must submit resignations by completing the Resignation form in TalentEd, providing advance notice as identified in board policy, employee handbook, and/or employee contract.
- b. Per AS 23.05.140, employment terminated by the employee must be paid on the next regular payday that is at least three (3) days after the employer received notice of termination.

7. PROCEDURES FOR INVOLUNTARY TERMINATION:

- a. Unacceptable behavior that may require 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 Emergency Preparedness & Disaster Prevention Plan.
- b. Contact HR to ensure the district's attorney is consulted when considering involuntary termination of an employee. It is a condition of the District's liability insurance coverage that an attorney be consulted before an involuntary termination.
- c. When an employee is involuntarily terminated, the supervisor shall complete the Termination form in TalentEd.

8. PROCEDURES FOR JOB ABANDONMENT/ABANDONMENT OF DUTIES

- a. If an employee does not call in for two (2) consecutive days, HR should be contacted regarding possible job abandonment. The employee handbook should be consulted to assist in terminating an employee who abandons their job.
- b. Consult the district attorney when termination an employee for abandonment of duties.

9. PROCEDURES FOR EMPLOYEE EVALUATION:

- a. Employees must be evaluated at least annually and more often should job performance require such evaluation.
- 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:

- c. District administration will review and revise the certificated staffing and classified staffing needs annually.
- d. All staffing needs for the subsequent year shall be determined by April 30 annually.
- e. When an employee separates from district employment, per potential budget limitations or grant funding changes, that position shall be reviewed for continuation.
- f. Position descriptions should be reviewed and updated periodically (at least every three [3] years).

10. PROCEDURES FOR LEAVES:

- a. Leave request shall be submitted through TalentEd. Prior approval by supervisors is required for all leave requests; employees calling in sick must have their sick leave approved immediately upon their return to work. Sick leave absences in excess of three (3) days require a physician's note if required by the supervisor or human resources department.
- b. Except in situations the Superintendent considers extenuating, personal or annual leave will not be granted during the first two (2) weeks, or the last two (2) weeks of the school year as outlined in the staff handbook.
- c. Leave requests in conjunction with Thanksgiving, Christmas Break or Spring Break are not encouraged for any employee. An exception may be granted on a limited basis by the Superintendent for extenuating circumstances not deemed precedent setting.
- d. Employee leave may be granted provided an employee has sufficient leave balance. Unpaid leave is approved on a case-by-case basis.

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 4115, Evaluation/Supervision; BP 4117.2 Resignation; BP 4118 Suspension/Disciplinary Action; BP 4119.23/4219.3/4319.3, Unauthorized Release of Confidential Information; BP 4161/4261, Leaves; BP 4161.1, Sick Leave; BP 4161.2/4261.2/4361.2, Personal Leaves, BP 4161.4/4261.4/4361.4, Family and Medical Leave; BP

4211 Recruitment and Selection; BP 4215, Evaluation/Supervision; BP 4218 Dismissal/Suspension/Disciplinary Action; BP 4212 Appointment and Conditions of Employment; BP 4217.2, Resignation, BP 4313.2 Promotion/Demotion/Reclassification;

HIPAA info <https://www.hhs.gov/hipaa/forprofessionals/index.html> (5.b.)

AS 23.05.140. Pay periods; penalty. (6.c.,7.b.),
web links to Employee Handbook(s) and CBA(s).

RRDS: Alaska School District Model General Administrative Records Retention and Disposal Schedule: Click on "School Districts, #400.1" <http://archives.alaska.gov/rims> 2013 edition, <https://archives.alaska.gov/documents/rims/schedules/400-1.pdf>

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 3 WORKERS' COMPENSATION CLAIMS

1. PURPOSE: To establish uniform procedures for handling all job related injury or illness, to protect the district, and to insure that the injured employee receives all benefits to which he/she is entitled.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: Superintendent or designee, supervisors or designee, all employees
4. TRAINING PROCEDURES:
 - a. The Human Resources Manager will inform each new hire of the reporting responsibilities and procedures for work-related injuries by giving them a copy of this SOP. Employee 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:
 - a. Employers are required to notify the Occupational Safety and Health Administration (OSHA) when an employee is killed on the job or suffers a work-related hospitalization, amputation, or loss of an eye. *A work-related fatality must be reported within 8 hours of occurrence. An in-patient hospitalization, amputation, or eye loss must be reported within 24 hours.*

To report, call AKOSH at: 1-800-770-4940 or (907) 269-4940 (8 am to 5 pm M-F; AK time) or 1-800-321-6742 (After 5 pm or on weekends and holidays) or contact OSHA at :1-800-321-OSHA (1-800-321-6742); www.osha.gov

OSHA reporting requirements: <https://www.osha.gov/report.html>
 - b. **Employees should report injuries or illnesses to their supervisor or designee immediately, but no later than 30 days after the injury or illness began.** The supervisor is responsible for notifying the Human Resources Manager.

- c. Upon injury, employees must complete Employee ROII-Report of Occupational Injury or Illness (State of AK Form 07-6100). The form can be found on the district's website, at

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.

Upon receipt of an Employee ROII, the Superintendent, Supervisor, or designee will send the form to the Human Resource Manager, who must complete Employer ROII (State of AK Form 07-6101). This form can be found on the district's website, at <https://akpei.com/claims/#comp> . This form must be completed and sent to the district's worker's compensation policy claims adjuster **within ten (10) days after the employer has knowledge of the injury or illness**, except as noted in paragraph (a) above.

- d. If 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."
- e. 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.
- f. Workers' compensation claims must be submitted to the Alaska Department of Labor and the District's Workers' compensation insurer (APEI) 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.
- g. Retain Workers' Compensation records as required by ASLAM/DEED Records Retention Schedule (see REFERENCES below).

5. GENERAL PROCEDURES:

- a. A health care provider'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 Worker's Compensation accident, the leave may be charged against the employee's sick leave.
- c. The principal or supervisor should continue to submit timesheets to the Payroll Specialist 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. (It is unlawful to receive pay from both the Employer and Workers' Compensation insurance carrier.)
- 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 (Worker's 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: "School District Model General Administrative Records Retention and Disposition Schedule, #400.1" January 2013 edition
<https://archives.alaska.gov/documents/rims/schedules/400-1.pdf>

EXHIBITS:

OSHA: 1-800-321-OSHA (1-800-321-6742); www.osha.gov
OSHA reporting requirements: <https://www.osha.gov/report.html>
Alaska Department of Labor: http://labor.alaska.gov/wc/pdf_list.htm
Alaska Form 07-6101: Employer Report of Occupational Injury Alaska
Alaska Form 07-6100: Employee Report of Occupational Injury

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 4 PAYROLL PROCESSING PROCEDURES

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording payroll transactions.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager and Payroll Specialist
4. PROCEDURES: The following procedures should be followed for completing transactions in the payroll cycle:
 - A. Employee and personnel records –
 1. Each employee should have a file which contains a contract of employment, relevant tax and deduction information, W-4's, 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 should be prepared by HR, signed by the supervisor and/or Superintendent or designee as indicated by signature or initials.
 3. All changes to the master personnel file in software system should be reviewed by the Business Manager to maintain internal control.
 4. The Business Manager and Payroll Specialist should immediately be informed of any employee terminations. The terminated employee's rights to access the computer system must be immediately removed, and an exit interview should be conducted.
 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
 1. All classified hourly employees are required to clock in and out with the TimeClock Plus system each day including when leaving for lunch break.
 2. All certified staff are required to clock in each day on the TimeClock Plus system for accountability.
 3. All employees are required to use the system to submit and request leave in a timely manner, which will reduce sending in paper duplicates, eliminate paperwork and prevent documents getting lost in the transition to the Payroll Specialist.
 4. Site supervisors are responsible for ensuring leaves entered in TimeClock Plus are approved in a timely manner.
 5. Failure to clock in or out is a way of falsifying a timesheet which could lead to disciplinary action, docking of pay or possible termination.
 6. Errors identified on the Payroll Approval Timesheet report should be

communicated to the site supervisor as soon as possible.

7. The employees' supervisor is required to review and sign off the employees' missed punches on the TimeClock Plus Variance Report form.
8. The Payroll Specialist will review the TimeClock Plus system for employee hours and approved leave requests.
9. The Payroll Specialist will then download the .txt file from TimeClock Plus and upload into the Black Mountain Software payroll system.
10. Errors identified on the timecards or adjustments made to the timecards shall be communicated to the site supervisor and employee.
11. The Payroll Specialist will print timecards from TimeClock Plus for the payroll period. The timecards will be signed by the employee and their supervisor and returned to the Payroll Specialist.
12. The Business Manager will review and approve the payroll before it is processed.
13. The Payroll Specialist will process payroll upon approval.
14. The Payroll Specialist will process the ACH file with the bank.
15. Business Manager will review and approve the ACH for release in the bank system.
16. Pay advices will be distributed by the Payroll Specialist via email and paychecks will be mailed to employees.
17. The Payroll Specialist shall process all payroll liability payments immediately after payroll is processed with the goal of processing all transactions within 2 days of the payroll.

C. Reporting payroll transactions

1. Payroll expenses should be compared with budgeted amounts by the Business Manager and site supervisors on a monthly basis.

REFERENCES: YUPIIT SCHOOL DISTRICT CLASSIFIED EMPLOYEE HANDBOOK – STAFF HANDBOOK
ASLAM/DEED Records Retention Schedule: Click on "School Districts, #400.1" [http://archives.alaska.gov/recordsmanagement/records management.html](http://archives.alaska.gov/recordsmanagement/records%20management.html) 2013 edition
[http://archives.alaska.gov/pdfs/records management/model schedule for schools.pdf](http://archives.alaska.gov/pdfs/records%20management/model%20schedule%20for%20schools.pdf)

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 5 PURCHASING PROCEDURE

1. PURPOSE: To maximize the value of public resources in order to maximize educational programs of the school district.
2. AUTHORITY: Board of Education, Superintendent or designee
3. RESPONSIBILITY: It is the responsibility of the individual requiring equipment, supplies, and/or services to initiate the requisition using the remote requisition process in Black Mountain Software. It is the responsibility of approvers to ensure orders submitted are approved in a timely manner. It is the responsibility of the Accounts Payable tech to issue a Purchase Order (PO) for each approved requisition and send to the originator.
4. GENERAL PROCEDURES: The following procedures should be followed in all instances in which a vendor is to eventually receive payment directly from the school district for goods and/or services furnished to the school district.

a. Originator's responsibilities:

- 1) The originator of the requisition should be the school district employee who is requesting goods and/or services from a vendor. The originator must enter all appropriate information in the remote requisition module of Black Mountain Software, including using an approved vendor. The originator is responsible to identify the source of funding for the purchase and to enter the accounting codes on the requisition.
- 2) Once the Purchase Order is received from the AP tech, it is the originator's responsibility to place the order, track the order, and confirmation to the AP tech to confirm receipt of the purchase.

NOTE:

Estimated freight or postage shall be listed on the requisition. If in doubt as to an appropriate estimate, use 20% of the merchandise cost. Be certain to define the shipping method (e.g. air freight, insured parcel post, etc.).

b. Requisition approver responsibilities:

- 1) The requisition approvers must first determine that the items being requested are actually needed or wanted and eliminate any they determine to be unneeded or unwanted.

- 2) The entire requisition should be checked for errors and corrected 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).
- 4) If it is determined that there is sufficient money in that line item of the budget, the requisition should be approved in the Black Mountain remote requisition module.

c. Accounts payable responsibilities:

- 1) Upon notification of approved requisition, the AP tech will convert approved requisitions into Purchase Orders.
- 2) The AP tech will then send the Purchase Order to the originator.

5. CREDIT CARD PURCHASES; the following procedures shall be followed:

- a. Funds must be available in budget accounts used for credit card purchases.
- b. A copy of the confirmed purchase receipt must be submitted monthly.
- c. A log of all credit card transactions must be submitted at the end of each month; account codes are required.
- d. Failure to comply with these procedures may result in termination of credit card privileges.

6. SPECIFIC PROCEDURES: the following procedures should be followed when appropriate:

a. YSD DOES NOT ACCEPT ORDERS "ON APPROVAL":

NOTE: 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 school district will make payment and deduct the amount from any monies the school district owes the employee.

- b. Travel: Requisitions for all travel, including air fare, 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. Travel requests should be scanned and sent to district office three weeks in advance of the departure date to allow time for processing and to enable the district to receive the best air fare prices.

All travel must have an approved leave slip signed by the Supervisor and/or the Superintendent. All out of state travel must be approved in advance by the Board of Education. See standard operating procedure No. 7 Travel.

REFERENCES: BP 3300 – Expenditures/Expending Authority; BP 3310 – Purchasing Procedures; BP 3311 – Bids; BP 3312 – Contracts; 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](http://archives.alaska.gov/records%20management/records%20management.html) 2013 edition

[http://archives.alaska.gov/pdfs/records management/model schedule for schools.pdf](http://archives.alaska.gov/pdfs/records%20management/model%20schedule%20for%20schools.pdf) 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>

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 6 RECEIVING REPORT PROCEDURE

1. PURPOSE: To establish procedures for informing those responsible for managing the school district's business affairs 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 (P.O.) 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 P.O. at the bottom right hand corner in the space allocated for this purpose and scan it to the district office purchasing department.

 - c. If only a partial shipment is received, make a photocopy of the P.O., check off the items received, sign and date the copy and scan it to the district office purchasing department. When all items on the original P.O. have been received, sign and date the copy of the P.O. at the bottom right hand corner and scan it to the district office purchasing department.

 - d. When available, scan to the district office purchasing department a copy of the freight bill.

NOTE: The person who receives the materials 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) and forwarding the information to the district office purchasing department.

REFERENCES: BP 3310 Purchasing Procedures; BP 3314 Payment for Goods and Services; BP 3440 – Inventories
EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 7 TRAVEL EXPENSE APPROVAL AND REIMBURSEMENT

1. PURPOSE: To establish uniform procedures for travel authorizations, arrangements and reimbursement. Travel requests can be honored if funding is available and if the following requirements are met:
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: All principals, directors, coordinators, budget supervisors.
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.
 - a. Two weeks before travel (2 weeks prior*) – secure travel permission by completing the electronic *Travel Request Form* (located on the YSD website under the Staff tab and then District Travel tab) and attaching it to an email and sending it to your supervisor and/or grant manager (i.e. travel funded by grants must be approved by the grant manager.) Until such times as the District enables electronic signatures, an individual's email address will serve as the employee's signature. 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 expense costs.

Plans must be based upon the least expensive airfare and the first available return flight; extended stays in conjunction with District business is not encouraged. However, it is recognized that employees living remotely must occasionally attend to personal business; therefore, use of personal leave in conjunction with District business may be approved on a case-by-case basis by the Superintendent.** Employees must personally pay for extra hotel nights, directly to the hotel, and meals from extended stays for medical reasons. Travel arrangements are to be made no sooner than the day before event activities begin and no later than the day after event activities end. No person

may authorize funds for his/her own travel. No person may authorize funds that are not under his/her supervision.

*Travel requiring Alaska Airlines or other airlines travel must be submitted 3 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 YSD business travel should be kept to a minimum.

- b. A purchase order should be used for District travel for payment of travel expenses such as hotel, airfare, car rental and registration. YSD will not cover additional costs that have not been pre-approved in the original travel request.
- c. A per diem check will be processed based on the *Travel Request Form* and sent to the traveler or direct deposited into their banking account.
- d. Budgeted funds must be in the appropriate account and the immediate supervisor must approve all travel.

5. PROCEDURES FOR PROCESSING TRAVEL:

- a. To and from Bethel and within YSD will be coordinated by Travel Clerk after completing the requested information per the process noted in section 4-a above. A charter will not be upgraded to accommodate personal use of planes unless the traveler pays the difference.
- b. Travel beyond Bethel will be coordinated by the Travel Clerk using the information included on the *Travel Request Form* approved by the supervisor and grant manager as appropriate.

6. PROCEDURES FOR STUDENT TRAVEL: YSD Travel clerk is responsible for coordinating all student travel for Akiachak, Akiak, and Tuluksak in accordance with the procedures outlined in this document.

7. MILEAGE REIMBURSEMENT: Use of personal vehicles for business purposes is eligible for mileage reimbursement. Mileage will be reimbursed per the IRS rate published rate; currently (CY 22) \$.625 (this rates can be found at [http://www.irs.gov/uac/2013-Standard-Mileage- Rates](http://www.irs.gov/uac/2013-Standard-Mileage-Rates)).

Gas will be given to the vehicle owner at the following gallons for a personal boat is as follows:

Akiachak	Akiak	Tuluksak	Bethel
	10 gallons	15 gallons	12 gallons
Akiak	Akiachak	Tuluksak	Bethel
	10 gallons	12 gallons	15 gallons
Tuluksak	Akiachak	Akiak	Bethel
	15 gallons	12 gallons	20 gallons

Personal snow machine usage will be given gas at the following maximum gallons:

Gas tank of a snow machine will be filled regardless of destination. If the destination is going to require additional gas, the owner of the snow machine shall be reimbursed for any gas purchased.

Below is the mileage table based on one way routes within the district and to Bethel:

	Akiachak	Akiak	Tuluksak	Bethel
Akiachak	-0-	15	35	25
Akiak	15	-0-	20	40
Tuluksak	35	20	-0-	60

8. SAFETY AND ACCIDENT REPORTING: If a vehicle accident occurs, the traveler shall:
- 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.
 - Notify the State Troopers or local police immediately.
 - 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 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 District or the individual making such statements in potential legal proceedings.)

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

NOTE: This process uses each individual's email address in the loop in place of an actual signature. This email will be printed and kept ensuring internal controls are in place. Therefore, it is essential that the emails be forwarded from one person to the next in the process.

REFERENCES: BP 4133 – Travel

EXHIBITS: District Travel Form, Leave Request Form

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

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 and BP 6153)
4. 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. 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 or U.S. must be approved in advance by the Board.
 - b. Consent and emergency medical informant forms must be completed before travel.
 - c. After receiving approval for the student travel, complete the payment request form for the students and chaperone's per diem and submit to the Business Office. Please provide at least two (2) weeks in advance to allow for check processing time and have it returned to the appropriate 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. Individuals who have agreed to be chaperones must stay with the students of whom they are chaperoning.
5. DURING TRAVEL PROCEDURE: Students must be escorted and appropriately supervised during their travel.
 - a. In rare cases, it is acceptable for a chaperone to place students on an airplane and to arrange for them to be met at their arrival by another chaperone.
 - b. 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 make sure that a complete accounting of finances and a trip report are submitted to the Superintendent's office within thirty (30) days of the last day of travel.

REFERENCES: BP 6153 – School Sponsored trips; BP 3540 – Transportation; BP 541.1 School-Related Trips
EXHIBITS: District’s Student Travel Request Form

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

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 completing accounts payable checks:
 - a. Purchases and Expense Recording
 - Purchase requisitions should be prepared and approved by the site supervisor, Business Manager and Superintendent and converted to purchase orders and forward to vendors by the Accounts Payable Specialist.
 - Purchase orders, supplier invoices and receiving reports should be matched up, coded, and entered into the software system.
 - Expenses should be compared to budgets monthly and variances are investigated by the Business Manager.
 - b. Cash Disbursements
 - Every two (2) weeks , an invoice batch is prepared by the accounts payable clerk and emailed to the business manager for approval.
 - The invoice batch and supporting invoices are approved by the business manager, as indicated by signature or initials.
 - Checks are printed upon approval of the invoice batch.
 - The Superintendent reviews and approves the check register before checks are released.
 - ACH payments are also reviewed and approved by the Superintendent.
 - Bank reconciliations are prepared monthly (see SOP 12 - Bank Reconciliations).

c. Accounts Payable Ledger Maintenance and Financial Reporting

- All vendor master file changes are authorized by the Business Manager (e.g. new supplier and changes in supplier details.)
- The accounts payable account in the general ledger is reconciled to the accounts payable ledger monthly by the Business Manager.
- Open purchase orders are reviewed monthly by the Business Manager and Accounts Payable clerk, as indicated by signature or initials.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 10 BUDGET DEVELOPMENT, TRANSFERS, & REVISIONS

1. PURPOSE: To establish uniform procedures for making line item adjustments on a budget after school board approval of the initial budget.
2. AUTHORITY: Superintendent or designee
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:

1. When the principal or budget supervisor determines that additional money is needed in a certain line-item and that an excess budget is available in another line item, a Budget Transfer request may be submitted to the Business Manager for approval. The Budget Transfer Form can be found in the Staff section of the YSD website under District Procedures for the Business Office.
2. Upon approval by the Business Manager, the Budget Transfer request will be processed.
3. Transferring funds between two principals or budget supervisors requires the signature of both supervisors on the Budget Transfer Request Form.
4. Budget Adjustment Entry requests should originate from the supervisor whose budget is being affected.
5. Monies may **not** be transferred between funds (i.e., General Operating Fund '100' to Food Service Fund "255") without school board approval. If necessary, this will be part of the annual budget revision process.
6. In accordance with Board Policy BP 3110 the superintendent can authorize changes up to a total of 10% of a fund in any fiscal year. The school board must approve any transfers in excess of 10%.
7. Transfer requests must be emailed/scanned to the Business Manager.

b. Budget Revisions – General Fund

1. The general fund budget shall be revised at least once each year after the state funding is determined by the Department of Education and Early Development.
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 annually as needed.
5. The Board of Education shall approve all budget revisions.

c. Budget Development for Subsequent Year

1. The Revenue Budget will be prepared by January 1.
2. The revised current year budget will be used as the base for the subsequent year.
3. The Preliminary Budget for the subsequent year will be completed by January 15.
4. There will be three (3) readings of the budget 1) February, 2) March, and 3) April.
5. Situations may warrant the final reading of the subsequent year budget in May.
6. Although 3 readings of the budget allows for public input; a separate public budget hearing should be facilitated annually.
7. After approval of the final reading of the budget, the Business Manager will submit the budget via email on the format required by the Department of Education and Early Development on or before their July 15th deadline.

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

EXHIBITS: Budget Transfer Request

YUPIIT SCHOOL DISTRICT
BUDGET TRANSFER REQUEST

School or Department

Requester

Date

Transfer To Number:	Transfer From	Related Reference	
Account Number: PO #, &	Account Number:	Amount	Receipt #, Req #,
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 \$10,000 or greater must be approved by the Board of Education

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

Budget Transfer
Number
Assigned by Business
Office

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 11 GENERAL LEDGER RECONCILIATION OF ACCOUNTS

1. PURPOSE: To establish procedures for performing and reviewing balances of accounts on a timely basis as stated in BP 3460.
2. AUTHORITY: Superintendent or designee
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 a detailed financial report directly from the software system 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 or 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 AEJs. See SOP No. 10 – Budget development for cost over/underruns that require a budget transfer.
 - c. A general ledger reconciliation recap shall be reviewed monthly by the Superintendent or designee.
 - d. All documentation for adjustments shall be kept in an electronic file and will be kept with the Business Manager and provided to auditors at annual audit.

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

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 12 BANK RECONCILIATIONS

1. PURPOSE: To establish procedures for performing and reviewing monthly bank reconciliations on a timely basis.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager or designee
4. PROCEDURES: The following are control activities that should be followed for completing monthly bank reconciliations:
 - a. The Payroll Technician signs off on the month bank statements indicating recognition and approval of all the past months ACH transactions. A copy of the signed statement is kept on file with the bank reconciliations.
 - b. Business Manager downloads the statements from the Wells Fargo website to initiate the bank reconciliations and using the financial accounting software verifies all checks were paid for the amounts issued – comparing checks with the general ledger, and all deposits are compared to cash receipts, all ACH debits are compared to the accounting system and comparing the book balance on the bank reconciliation with the general ledger.
 - c. The following information is typically included in the month-end cash reconciliation journal entry: interbank transfers, interest revenue, bank service charges and fees, health claims, differences in PERS/TRS ACHs, etc. An adjusting journal entry should be prepared to reflect this information and the entry should be reviewed and approved by a supervisor. See SOP 13 – Adjusting journal entries.
 - d. Once the month end journal entry is posted and the reconciliation is completed in software system, the reconciliation should be closed.
 - e. The reconciled balance should be compared with the general ledger to ensure that they agree and any differences should be investigated and corrected immediately.

- f. Bank reconciliations shall be completed by the 10th of month following the bank statement date.
- g. The reconciliations and bank statements should be merged and filed chronologically. These will be scanned in electronic format for ease in transmission to auditors during the annual audit.
- h. Annually the stale-dated outstanding checks are reviewed and void or reissue as appropriate. Forward any outstanding funds to the State of Alaska Dept. of Revenue – Treasury Division as unclaimed property when required.
- i. All deposits shall be collateralized or insured in accordance with the board policy.

REFERENCES: BP 3100 – Budget; BP 2100 – income; BP 3305 – Electronic Fund Transactions; BP 3452 – Student Activity Funds

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

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 13 ADJUSTING JOURNAL ENTRIES

1. PURPOSE: To establish procedures for identifying, preparing, authorizing, and recording adjusting journal entries. Most 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: The Business Manager and all budget supervisors
4. PROCEDURES: The following are control procedures for completing adjusting journal entries:
 - a. Procedure (b) and (c) may be performed by budget supervisors or the business office.
 - b. Identify the activity to be recorded and the affected accounts. Example of activities include incorrectly stated account balances, transactions recorded in the wrong amounts, write-offs of immaterial balances, approved expenditures or revenue transfers, automatic bank transactions, etc.
 - c. Complete supporting documentation (audit trail) including one or more of the following items: original entries for correction 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, signs the form, and enters it into the software system. An entry report will be printed from the software system – compare it to the original entry to ensure the entry contains no errors. Sign and date the journal entry and return a copy of all to the originating budget supervisor. Maintain segregation of duties [internal control] by requiring at least 2 people are involved in the processing of AJEs; one for preparation and another for approval and posting.
 - e. File posted AJEs and all backup in a Journal Voucher (JV) electronic folder in chronological order 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

EXHIBITS: Adjusting Journal Entry form

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 14 COLLECTION AND MEAL ACCOUNTABILITY PROCEDURE

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, Food Service Manager
4. PROCEDURE: The following procedures shall be followed for collection and meal accountability:
 - a. The Food Service Program Manager shall submit on a monthly basis all meals served to students and adults in the schools, and collects all monies associated with adult meals.
 - b. All meals will be accounted for with the use of a list. CEP sites will only take a student count (not names) each meal.
 - c. Staff meals shall be counted each day, and at the end of the month the count submitted to the Payroll Technician, who will deduct the meal cost from their monthly paycheck.
 - d. Collection of money from the Food Service Program shall be daily by the Food Service Personnel and turned into the Business office.
 - e. The Cash Receipts Clerk (Accounts Payable Technician) will ensure meal monies are deposited to the bank. Checks will be made payable to the Yupiit School District. A deposit slip will be prepared and funds deposited at the end of the month (or semi monthly when the funds are in excess of \$1,000.00).
 - f. The Food Service Manager shall prepare a Claim for Reimbursement and submit on line with the State of Alaska Child Nutrition Program (CNP) no later than 15 days following the end of a month. Once the claim is ready, the Business Manager shall be notified. The Business Manager shall add the Fresh Fruits and Vegetables expenditure information before submitting to the CNP.
 - g. The Business Manager will frequently log on the State of Alaska Child Nutrition website to view the claims and payments.
 - h. Collections shall be in accordance to the Yupiit School District policy, money in school buildings, BP3450.

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

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 15 STUDENT ACTIVITY AND ADMINISTRATIVE FUNDS

1. PURPOSE: To establish uniform procedures to properly account for 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: Business Manager and Principals
4. PROCEDURE: The following are the general accounting procedures for all student activity accounts and/or administrative funds.
 - a. Bank Account - A bank account exists with Wells Fargo and the address of the business office.
 - b. Cash Collections and Transmittal – *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. Deposits will be made at least bi-monthly, however, more often if large amounts are collected in order to safeguard cash. Deposits will be identified as to the source of the funds (i.e. Student Store, Basketball, Student Council, Pop Fund, etc.). (Please note that cash shall not be sent by mail. Please replace all cash with a money order from the local Post Office or a check in exchange for cash from the local tribal office.) Large amounts of cash shall be counted and signed by two individuals whenever transmitted to another person.
 1. Funds turned into the office must include an activity form and be counted when submitted.
 2. All funds must be deposited intact; cash may not be used for any purpose. Payments must be made through YSD approved systems. No refunds may be paid from deposits; refunds must go through YSD accounts payable or payroll as appropriate.
 3. No funds may be taken home; funds shall be placed in the safe or other secure location until deposits can be made.
 - c. Cash Disbursements – All withdrawals for expenditures by clubs or special accounts will be paid by check after confirmation of receiving. (Note: Student Activity and Administrative Funds shall follow the same purchasing and receiving procedures as with regular school purchases.)

- d. Income and Expense statements – All sites have the ability to review their student activity and administrative funds online. Reports have been set up for each site so they can easily view individual club and activity 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 balance.
- e. Bank Reconciliation –The bank reconciliation will be completed on a monthly basis.
- f. Cash on site – All cash on site shall be kept in a locked safe.

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

EXHIBITS: Cash Count Worksheet

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 16 FUNDRAISING ACTIVITIES

1. PURPOSE: To establish procedures for fundraising activities by student organizations. (Review the Student Activities Procedures and Controls Handbook)
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager and Principals
4. APPROVAL: All fundraising events or activities shall be pre-approved by the Superintendent or designee.
5. GENERAL:
 1. PRE-APPROVAL REQUIRED

All clubs, organizations, or staff members shall request pre-approval in writing, from the Superintendent, to raise funds. 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.
 2. DEPOSITS & WITHDRAWALS

All deposits and withdrawals shall comply with procedures 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.
 3. SOLICITING CONTRIBUTIONS

Soliciting contributions is not considered fundraising, but still requires the Superintendent’s pre-approval.
 4. CROWDFUNDING

Crowdfunding is the practice of funding a project, idea, or items by raising small amounts of money from many people, typically via the internet. The following summarizes the District’s guidelines and procedures for District staff when wanting to initiate a crowdfunding effort. Note: The District will take into account the volume of requests and may reserve the right to limit the number of requests approved.

1. Establishing any online crowdfunding account on behalf of a classroom, school or the District, requires written pre-approval from the Superintendent or designee who must also ensure BP 3290 is followed.
2. Requests that require electric, plumbing, or other facility considerations must be approved by the Maintenance & Operations department.
3. Requests that involve athletics must be approved by the Athletic Director or Principal.
4. Approved requests must be forwarded to the Business Office.
5. Following notification of final approval, the staff member can create the crowdfunding page.
6. No use of the District name, logo, or likeness by any staff member, student or school group may be used for crowdfunding purposes without prior written permission as stated above.
7. If a proposal is successfully funded, the staff member must immediately notify the Superintendent and Business Office, who will setup a program to track the revenues and expenses.
8. The District will not fund the remainder of projects receiving partial funding from donors.
9. All cash or property secured from crowdfunding is the property of the District.
10. Please see SOP No. 15 – Cash Handling.
11. All funds raised must be deposited to the District's checking account as soon as possible, accompanied by a dated report from the crowdfunding site.
12. SOP No. 5 – Purchasing must be followed for the expenditures made with the proceeds of any crowdfunding.
13. If there are any unspent funds, the District will determine the appropriate way to spend or return the unused funds.
14. All items/materials obtained through District approved crowdfunding are the property of the District. While preference is given for the items/materials to be used and maintained by the employee/group who originally obtained them through crowdfunding, the District reserves the right to transfer such items/materials to another classroom and/or teacher, where necessary.

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

EXHIBITS: None

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

**SOP NO. 17 LOANING SCHOOL DISTRICT MATERIALS, SUPPLIES, OR EQUIPMENT TO
INDIVIDUALS OR NON- SCHOOL AGENCIES**

1. PURPOSE: To establish uniform procedures to prevent problems which arise from the informal loan of school materials, supplies or equipment to individuals or non-school agencies.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principals and budget supervisors
4. PROCEDURE: The following are the general procedures for all school district materials, supplies or equipment being loaned to individuals or non-school agencies:
 - a. The principal or budget supervisor must have the individual or the representative from the requesting agency sign a completed school district Lending Agreement before any materials, supplies, or equipment are released to anyone.
 - b. The principal or budget supervisor must give a signed, dated written receipt for the items returned. The bottom portion of the original Lending Agreement can be used for this purpose.
 - c. The completed form must be kept on file in the school or department and a copy sent to the Business Office.

REFERENCES: BP/AR 1330 – Use of School Facilities; 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
EXHIBITS: Equipment Use Agreement

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 18 EQUIPMENT INVENTORY PROCEDURES

1. **PURPOSE:** To establish uniform guidelines to ensure that a complete inventory record is maintained for all accountable Yupiit 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 to initiate and maintain all inventory control records for the Yupiit School District. All principals and building supervisors shall also maintain a list of equipment assigned to them or purchased from their budgets.
4. **DEFINITION:** The following are definitions of the phrases, 'accountable items' and 'consumable item.'
 - a. Accountable item – Any item of material that had an original unit price of \$5,000.00 or more, the life of the item is more than one year, is repairable, and is an end item. (i.e. school vehicle, file server, commercial sewing machine).
 - b. Consumable item – Any item of material which has an original unit price of less than \$5,000.00, 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 2CRF Chapter 2, Section 200.313 (01/01/2014 Edition).
6. **PROCEDURE:**
 - a. The Business Manager will initiate an annual inventory of all school district property that is accountable. This inventory will be conducted at least once each fiscal year (July 1 of one year through June 30 of the ensuing year).
 - b. Prior to conducting the inventory, 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.
 - c. Before departure each school year, the principal or building supervisor will be responsible for confirming the annual inventory listing. Items that no longer exist or have been moved to another location, within the building or district, shall be noted

on the list prior to sending the list back to the Business Manager. 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.).

- d. Items that were purchased during the year will be noted and the principal or building supervisor is responsible for affixing a fixed asset tag on the item. The Business Manager will provide the tags.
- e. The Business Manager will ensure that all items have a fixed asset tag. The inventory will be reviewed and updated.
- f. 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.

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)

EXHIBITS: Sale or Disposal of Equipment, Supplies, or Materials Form

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

**SOP NO. 19 DISPOSAL OR SALE OF OBSOLETE OR UNUSABLE SCHOOL DISTRICT
EQUIPMENT, SUPPLIES, OR MATERIALS**

1. PURPOSE: To establish uniform sale or disposal procedures which protect the district and its employees.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent or designee, Principals, 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 is in keeping with the school board policy BP 3270.
 - b. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: Ensure that the items for sale or disposal have not been purchased with federal funds. Before attempting to dispose of or sell any property purchased through federal funding, request clearance from the Business Manager and directions from the Grants Officer. The disposal of property of any value, which was purchased through federal funds, is governed by very specific regulations. 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. Proceed with the sale or disposal per policy BP 3270.
 - 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, depending on the value of the item and requirements of Board Policy. Records must be maintained on the surplus property sale.
 - e. Complete sale or disposal form. Send proceeds and disposal records to the Business Manager.

REFERENCES: BP 3270 – Sale and Disposal of Books, Equipment, Supplies; BP 3440 - Inventories; 2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition)

EXHIBITS: Sale or Disposal of Equipment Material or Supplies Form

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 20 CONSULTANT CONTRACTS OR MEMORANDUM OF AGREEMENTS (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:
 - f. 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.
 - g. MOAs shall be submitted to the Board of Education for approval and shall have three (3) proposals if available.
 - h. All contracts and MOAs are governed by SOPs for purchasing, vendors and payments. See SOPs No. 5 – Purchasing and No. 9 – Accounts Payable Processing for more information.
 - i. 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.
 - j. A W-9, *Request for Taxpayer Number Identification and Certification* (or W8 BEN for Foreign contractors) form must be completed by all consultants and returned to Business Office, Accounts Payable Clerk before any work begins and any payment will be released. A social security number is required for all non-incorporated consultants without a Taxpayer Identification Number (TIN, EIN). An Alaska Business license number is required. A copy of the contractor's liability insurance is also required.
 - k. The contract or MOA must include all of the following information before it will be considered for approval by the Superintendent or designee.

1. Consultant's contact information including full legal name, address, SSN or TIN number, AK business license 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 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.
- l. A purchase order in accordance with the terms of the MOA is required to encumber funds. See SOP No. 5 – Purchasing for more information.
- m. The consultant must 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>

Alaska Business License Requirements:

<https://www.commerce.alaska.gov/web/cbpl/BusinessLicensing/BusinessLicensingFAQs.aspx>

EXHIBITS: W9 Request for Taxpayer Identification Number and Certification – go to www.yupiiit.org – Forms and File

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 21 STATE OF ALASKA STUDENT DATA REPORTING MANUAL

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: <https://education.alaska.gov/data-center>
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. Evidence of Birth
 3. Family Education Rights and Privacy Act (FERPA)
 4. Immunization Statement
 5. 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 [48 hours/two business days]. 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.

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/data-center> ASLAM Records Retention Schedule: Click on “School Districts, #400.1” [http://archives.alaska.gov/records management/records management.html](http://archives.alaska.gov/records%20management/records%20management.html) 2013 edition [http://archives.alaska.gov/pdfs/records management/model schedule for schools.pdf](http://archives.alaska.gov/pdfs/records%20management/model%20schedule%20for%20schools.pdf)

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 22 FOOD SERVICE AND FUEL INVENTORY PROCEDURES

1. PURPOSE: To establish uniform guidelines to ensure that an updated food service and fuel inventory record is an annual adjustment to the balance sheet for auditing purposes.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager or designee
4. PROCEDURE:
 - a. Prior to the end of each school year, the Food Service Manager and Director of Maintenance and Operations 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.
 - 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 or to monitor tank integrity.

REFERENCES: BP 3440 – Inventories

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 23 GRANTS PURCHASING PROCEDURE

1. PURPOSE: To ensure the integrity of grant expenditures and to 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 – 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 expenditures 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 Purchasing Clerk.
 - d. Grant funded purchases must be submitted by March 31 to ensure material are received and paid for by June 30.
 - e. Retain records as required by ASLAM/DEED records Retention Schedule.

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>

EXHIBITS: Applying for Grants; Grant Request form

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 24 GRANTS REPORTING PROCEDURES

1. PURPOSE: To ensure compliance with mandated grant reporting requirements.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: State and Federal Grants Director, Business Manager or designee
 - a. Grant reporting generally consists of two types. Consult the grant award documents for specific reporting requirements.
 1. Financial reporting is primarily the responsibility of the YSD Business Office and consists of Requests for Reimbursement thru DOEED's Grant Management System (GMS) or using EED form 165s 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. Reporting associated with the Grants Administration Payment (GAPs) system (draw-downs) is also completed by the Business Office.
 2. Programmatic reporting is the responsibility of each grant's Program Manager or the district State and Federal and Grant Director. 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. GENERAL PROCEDURES:
 - a. Financial Reporting - The Business Manager prepares financial reimbursement/expenditures reports for the granting agency with accompanying expenditures back-up documentations (if required) from the financial software.
 - b. Programmatic reporting is largely data-driven and multiple departments within the district can be involved in the preparation, e.g., assessment and accountability (testing scores), student records (demographic information), and instruction (scientific basis of program).

These reports may be quarterly, semi-annual, and annual depending upon the grant requirements.

The district State and Federal Grant Director is responsible for coordinating the various aspects of the data into a final report and ensuring that it is submitted in a timely manner.

Copies of all financial and programmatic reports are kept in the individual grant files and in electronic format by the State and Federal Grant Director.

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](http://archives.alaska.gov/records%20management/records%20management.html) 2013 edition
[http://archives.alaska.gov/pdfs/records management/model schedule for schools.pdf](http://archives.alaska.gov/pdfs/records%20management/model%20schedule%20for%20schools.pdf)

EXHIBITS: NONE

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

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 or fee 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. 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.
 - d. Kitchen use must comply with DEC food service regulations.
 - e. The Facility Use Agreement should include an indemnification agreement, and guidelines developed describing in what situations a facility user must provide proof of liability insurance as part of the rental agreement.
 - f. Situations where insurance should be required may include events involving the distribution of food or drink (alcohol shall never be permitted in or on school grounds), ones to which large numbers of the public are expected to attend, and ones involving open fires or flammable liquids.

REFERENCES: BP/AR 1330 – Use of School Facilities; BP 3280 – Sale or Lease of School Facilities or Real Property; BP 3515.4– Recovery for Property Loss or Damage

EXHIBITS: Facility Use Agreement

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

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 3290 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.

REFERENCES: BP 1250 – Volunteer Assistance; BP3290 – Gifts, Grants and Bequests; BP/AR/E 4222 - Paraprofessionals

EXHIBIT: VOLUNTEERS IN THE CLASSROOM

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 27 ACCOUNTS RECEIVABLE AND INVOICING

1. PURPOSE: To establish uniform procedures for invoicing individuals or companies for services, materials or supplies purchased from the Yupiit School District and maintain an accurate Accounts Receivable.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager and Administrators
4. PROCEDURES: The following procedures shall be followed for issuing an invoice for payment to an individual(s) or company for payment to the Yupiit School District:
 - A. The directors, managers, principals, or budget supervisor will contact the Business department when an individual or company needs to be invoiced for services or supplies provided/purchased by the YSD.
 - B. The director, principal, or budget supervisor will provide any written documentation regarding the billing for same.
The Business department will complete an invoice and add the data to the running accounts receivable register for the year.
 - C. When the payments are made, the Business department will credit the account(s) appropriately and update the accounts receivable register.
 - D. The Business department will post all open accounts receivable at the end of the fiscal year. This shall be posted directly to the financial software (Black Mountain).

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 28 COACHING POLICY

1. PURPOSE: To establish a uniform procedure for coaching staff compensation
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: All Employees
4. PROCEDURES: The following are procedures for coaching staff compensation

An extracurricular program is defined as a separate volunteer position outside of a Yupiit School District employment relationship for an activity, club, or sport. Acceptance of an extracurricular contract is voluntary. Refusal to accept or willingness to perform an extracurricular contract shall have no bearing on continued building assignment or formal evaluation.

YSD employees who perform extracurricular coaching contracts shall be deemed to engage in services different from those he/she is normally employed to perform. Such extracurricular work is exempt from the FLSA and non-exempt employees may not count hours worked in the capacity of coach as long as the compensation/stipend received under the extracurricular contract is considered nominal when compared to the non-exempt employee's daily rate of pay. Non-exempt employees shall not receive regular pay while performing duties (include while traveling) under an extracurricular coaching contract.

Non-exempt employees are not permitted to volunteer to perform services for or on behalf of YSD if the volunteer duties involve the same types of duties that the employees normally perform as a part of their regular duties for the District.

- a. Extracurricular duties will be posted at each site for the applicable activity. Interviews will be conducted, and an individual will be selected.
- b. An extra duty contract will be issued and signed by both the individual leading the activity as well as the building Principal. The contract will explain the payment plan for the activity, the dates of the activity, as well as where the funds have been budgeted.
- c. The extra duty contract will be approved and sent to payroll for payment once the activity is finished. The building principal shall acknowledge the activity has been completed in good standing.
- d. These extra duty contracts are year to year. It is not definite that because someone has led the activity one year, they will automatically lead it the ensuring year.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 29 AUDIT

1. PURPOSE: To establish uniform procedures to be prepared for the annual audit
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager
4. PROCEDURE: The following procedures shall be followed for annual audit preparation:
 - E. The Business Manager contacts the District's audit firm the beginning of the calendar year to determine the audit date. The audit must occur and financial statements finalized prior to November 30th.
 - F. The Business Manager receives an audit preparation list no later than May 1st by the auditing firm.
 - G. The Business Manager thoroughly reviews the audit preparation list and the items pertinent to the different areas under audit – payroll, accounts payable, cash receipts, etc.
 - H. The Business Manager notates on the audit preparation list who in the business office is responsible for each item. That information is disbursed to the various responsible individuals.
 - I. Preparation begins with setting up the audit prep files and filling them with complete and accurate schedules and backup documentation.
 - J. A week before the audit begins, the business office staff will review each item that has been assembled and mark off each item one last time to insure all items are prepared.
 - K. Items that have been findings in the past will receive extra scrutiny by the Business Manager prior to audit.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP NO. 30 CREDIT CARD PURCHASING

1. PURPOSE: To ensure credit card 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: Each cardholder is responsible for following this procedure. The Business Office is ultimately responsible to notify the Authority if the procedure is not followed.
4. GENERAL PROCEDURES: The following procedures shall be followed in all instances for payments by credit card to vendors for goods and services. See also SOP No. 5 – Purchasing.
 - 1) The Superintendent may authorize the use of District credit cards by designated employees to facilitate payment of travel and other expenditures. Such use is intended to facilitate convenience for the cardholder as well as expedite access to goods or services on behalf of the District.
 - 2) The District's Business Office is responsible at all times for managing the District's credit card accounts and will track the assignment and distribution of all credit cards issued to the District. The Business Office will reconcile the expenditures of each cardholder on a monthly basis. In the event the cardholder fails to provide documentation regarding the purchase(s) to the Business Office, or any misuse is suspected, the Business Office shall immediately notify the Superintendent.
 - 3) A written record of all card use and its purpose shall be recorded.
 - 4) Any purchases made by credit card must occur only when there are sufficient budgeted funds in the applicable line item for which the expense is made.
- a. TRAVEL USAGE
 - 1) Out of State, Board and Superintendent approved lodging;
 - 2) Gasoline purchases; and
 - 3) Emergency items related to the purpose of travel.

Any credits earned such as frequent flyer miles or other things of value received as a result of the use of the District's credit card will be solely for the benefit of the District.

- b. SUPPLIES/MATERIALS/EMERGENCY USAGE
 - 1) For purchase of materials, supplies, or equipment when authorized by the Superintendent or Board of Education;
 - 2) Emergency purchases for school-related items where there is insufficient time to follow regular procedures for purchase orders and checks.

c. DEFINITIONS

- 1) "Qualifying Expenses" means any indebtedness incurred documented with a receipt, credit card slip, and supporting documentation by an employee on behalf of the District, for the benefit of the District or for the purpose of advancing the interests of the District with the intention of having the charge paid by the District.
- 2) "Receipt" means a document issued by a vendor explaining expenses incurred by the District which has been paid with the credit card as an expense by an employee. A receipt must contain the following information:
 - a) Date expense incurred
 - b) Amount paid
 - c) Purpose of the expense including an itemized description of the goods or services purchased
 - d) Name, address and telephone number of the vendor
- 3) "Credit Card Slip" is the customer's copy of the credit card charge form. A credit card slip alone is not a receipt.
- 4) "Supporting Documentation" is an explanatory memorandum to the Business office containing an explanation of the reason for the expense.

d. ACCOUNTING/RECONCILIATION OF CREDIT CARDS

Whenever qualified expenses are incurred for the District and it is impractical to obtain a purchase order for payment, an employee may be authorized by the Superintendent or designee to use a District credit card to satisfy the vendor's invoice.

Employees must submit supporting documentation, corresponding receipts, and credit card slips to the Business Office by the end of the statement period. Failure to submit a timely claim may result in denial of the charge by the Authority and may subject the person who made the charge to personal liability for the amount of the charge. When the monthly statement is received, the Business Office will review and reconcile the charges with those approved by the Superintendent or designee.

For *telephone orders*, the vendor should be directed to include the following information on the shipping label and packing list:

- 1) Cardholder's name, school/department, and telephone number;
- 2) Complete delivery address;
- 3) The words "Credit Card Purchase";
- 4) The vendor's order number;
- 5) The cardholder shall document the transaction (order number) on a form and give the completed document to the accounts payable technician.

For *fax orders*, a copy of the fax order form should be retained and submitted to the Accounting Technician with an indication, "Paid for by Credit Card" on the copy.

For *internet orders*, a credit card may only be used on secure websites.

All credit card and charge account invoices shall be reviewed and documented in the

same manner as other invoices. Credit card/charge account balances must be paid within the allotted billing period so no late fees, limit fees, etc. are incurred.

Receipts for any purchases made to the District's charge card are to be filed with the Accounting Technician prior to the monthly statement being received in the Business Office. The total value of goods and services shall NOT exceed the established purchase limit and no additional fees are to be incurred by the District should the cardholder exceed the established limit. Purchases shall not be split into multiple transactions to stay within the purchase limit.

e. PURCHASE LIMITS

All cardholders will follow the approval procedures and limitations regarding purchases set forth below:

Purchases \$0 to credit limit – Cardholder must obtain approval of the Superintendent prior to purchase. Approval can be obtained via email outlining what the purchase is for, the amount, as well as the impact to the budget for that line item expense. Cardholder must submit a copy of the approval along with receipts when they submit their credit card statement to the Business Office for payment.

f. RESPONSIBILITY OF THE CARDHOLDER

Any cardholder authorized to use a District credit card is responsible for reading and complying with this policy at all times. The cardholder employee shall only use the credit card to make purchases consistent with board policy and authorization.

Cardholders are expressly prohibited from purchasing the following with the District's credit card:

1. Alcoholic beverages;
2. Illegal items;
3. Personal items or services;
4. Gifts or donations; and
5. Items or services that the cardholder is not authorized to purchase by board policy.

Use of a credit card by an employee is acceptance of the terms of this policy.

A District credit card is not a credit card for the personal use of the bearer. The credit card will be used only for school district purposes. An employee who uses a credit card and signs a credit card slip is responsible to the District for payment of that charge if the Superintendent or his designee determines that the charge was not properly authorized. In cases where a credit card charge is not authorized, the employee who made the charge will make arrangements for payment to the Accounts Payable office.

The cardholder must obtain receipts verifying each purchase (including vendor name and location, date and time of purchase, and items/services purchased) and provide such

receipts to the business office or cardholder's supervisor by the end of the statement period. The cardholder shall be responsible to reimburse the District for any purchases not consistent with board policy or for which the cardholder has not provided the receipt, as well as any fees/charges associated with investigating the unauthorized purchase. The cardholder shall be responsible for the safeguarding of the credit card and the confidentiality of the information contained on and regarding the credit card while in the cardholder's possession and/or responsibility. The cardholder shall immediately (within 24 hours) report to the Business Office and cardholder's supervisor if the credit card is lost or stolen.

a. CONTROL OF CREDIT CARDS

All credit cards shall be applied for and issued in the name of the Yupiit School District. The District maintains the right to keep possession and restrict access to any or all credit cards issued in the name of the District. The Board and/or Superintendent both have the right to cancel one or more of the credit cards or the account and/or order immediate collection of one or more of the credit cards. Cancellation or collection of credit cards may be made with or without prior notice.

- 1) An employee who resigns must surrender the credit card. If an authorized employee fails to surrender a credit card, the Business Office will take immediate steps to cancel the credit card.
- 2) All credit cards are subject to regulation by the School Board and the credit card company.
- 3) Credit cards may not be loaned to another individual.
- 4) The person to whom the credit card is issued is personally responsible for each charge made on the credit card. Criminal prosecution procedures may be initiated for misuse of credit cards.
- 5) In the event a credit card is lost or stolen, the employee shall notify the Business Manager or designee immediately. The Business Office shall notify the credit card company.
- 6) Credit cards will not be used for cash advances.

b. CORPORATE ACCOUNT MANAGER PROGRAM

The Accounting Technician will have access to an online account management program. In the online management program they will have the ability to submit card cancellations, view billing statements, review and change billing address, phone number, and indicative data, and request changes to cardholder spending guidelines.

The credit card shall be immediately returned to the Business Office or cardholder's supervisor upon request or upon termination of cardholder's employment relationship with the District. The cardholder shall not be authorized to give the credit card to anyone other than the relevant merchant as may be required.

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"

<https://archives.alaska.gov/rims/>

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-](https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200/content-detail.html)

[vol1-part200/content-detail.html](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>

EXHIBITS: None