Wrangell Public School District

Standard Operating Procedures

2025-2026

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OVERVIEW

The purpose of the Standard Operating Procedures Manual is to establish uniform and consistent procedures for District operations and processes. This document is a source of guidance for all District Administrative personnel. In all cases, Board approved documents such as Policy and Collective Bargaining Agreements TAKE PRECEDENT over the procedures in this document. All attempts have been made and will be made to ensure that this manual is consistent with those Board approved documents. However, in the event of a question or perceived conflict with Board approved documents, you are required to report that to your supervisor or the Superintendent immediately.

SOP NO. 1 - DISTRICT COMMUNICATIONS

1. PURPOSE: To establish uniform procedures for district communications.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: All employees

4. PROCEDURES: The following are procedures for district communications:

a. Employees should check their email at least once each workday and immediately acknowledge receipt as appropriate. If unable to comply with an email request at the time requested, then the email recipient should communicate such and collaboratively determine a response date.

b. Employees should respond to telephone inquiries as soon as possible, but no later than 24 hours after receipt of a message indicating a telephone call.

c. If there is any question about whether responding to an email or phone call falls within the responsibility of an employee, the employee should immediately refer the matter to his/her supervisor.

d. Employees who are out of the office should initiate an email auto-reply offering another school district employee as a contact. They should also place a similar message on their telephone when out of the office, or they may forward their phone as appropriate. Communicate advanced notice of upcoming planned absences at least [2] days prior to the absence. This is especially important for less than 12-month staff members who are out of the office during the summer break.

e. Voice mail greetings and automatic email responses should direct individuals to the district office for assistance during the summer months.

f. When sending email to large groups (i.e. a staff group), the BCC feature should always be used. This feature prohibits a "Reply All" and keeps email limited to the intended recipients.

g. Create an email signature block. Contact IT for assistance if needed.

1. First Last Name
2. Department/Position
3. Phone/Fax
4. Mailing Address

SOP NO. 2 - HUMAN RESOURCES

1. PURPOSE: To establish uniform procedures for management of employee relations.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Superintendent or designee, Supervisors, all employees.

4. PROCEDURES FOR HIRING:

a. Job descriptions shall be developed, which accurately portray the position, including appropriate state and federal requirements.
b. The superintendent shall approve position vacancies in accordance with the Board-approved budget.
c. Approved vacant positions shall be advertised by the Human Resources Department using media such as school district website, Alaska Job Service, Alaska Teacher Placement, and elsewhere as appropriate. A record of all school district postings shall be retained by the HR department for two (2) years.
d. Applicants must complete and submit an Application for Employment.
e. All qualified applicants shall be interviewed and at least three (3) documented references checked, including one from the most recent employer, before positions are offered. All offers of employment are contingent upon successfully passing a background check. Members of the interview committee may not be references of the candidate or family members.
f. Prospective employees should not be informed of the availability of a position until it is posted.
g. Employees shall receive a contract or letter of employment, job description, and a work calendar within 10 days of hire. Employees shall sign their contracts (if applicable) and return them to the HR Department within 30 days of receipt or the first day of work, whichever is earlier.
h. Employees must have all employment paperwork completed before starting work.
i. Positions designated as temporary (30 days or less) may be hired at the discretion of the superintendent and based on available funds.
j. The HR Department will provide a New Hire Orientation to all successful new hires. At a minimum, the following information will be introduced and explained to the new hires: job/position description, employee handbook, standard operating procedures, board policies and administrative regulations, workers' compensation procedures, and mandated trainings. The Business Office will provide employee benefits information to New Hires within 14 business days.

k. No person shall be employed by the Board without the recommendation or endorsement of the Superintendent or designee. (Refer to BP-4211)
l. Newly hired employees may not work unsupervised with or near students until a background check has been completed and the results received by the District Office. The State of Alaska conducts the background checks for certified employees. Classified employees go through the Criminal Justice Information System.

5. PROCEDURES FOR PERSONNEL FILES

a. A permanent HR file shall be maintained for all employees to include all mandated documents. This file is the only and official record of employment for all employees.
b. A separate permanent HR employee health/payroll file shall be maintained for all employees.
c. Copies of all employee payroll related records, including contracts and employment letters, should be transmitted from the HR manager to the Business Manager within two (2) days of hire or receipt by the HR manager.
d. Retain employee records (Human Resources and Payroll files) according to ASLAM/DEED Records Retention Schedule (see REFERENCES below).
e. For security purposes,
    i. all active employee files will physically reside in the District Office in a fireproof, locked safe or filing cabinet.
    ii. The HR Director and Business Manager will have the only keys to the fireproof file cabinet where the employee files reside.
    iii. Only personnel that have completed the CJIS training are authorized to have access to the files.

6. PROCEDURES FOR VOLUNTARY TERMINATION:

a. Employees should submit resignations in writing to their immediate supervisor. A Resignation Notification form for this purpose is available online.
b. All resignations received by supervisors shall be transmitted to District Office (DO) immediately. A copy of resignations received by the District Office shall be transmitted to the supervisor.
c. Employees who resign voluntarily will be paid during the next regular payroll.
d. Upon termination, district email and electronic accounts will be suspended. District devices, keys and materials will be surrendered and entered back into district inventory.

7. PROCEDURES FOR INVOLUNTARY TERMINATION:

a. Unacceptable staff behavior 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 Crisis Response Plan. This plan is located in each classroom, office and common areas of District buildings.

b. Consult the district's attorney when considering involuntary termination of an employee. It is a condition of most liability insurance coverage that an attorney be consulted before an involuntary termination.
c. All wages payable to an involuntarily terminated employee are due to the employee within three (3) business days according to state law [AS 23.05.140]. As such, Payroll must be notified on the day of termination in order to process the employee's pay and associated liabilities in a timely manner.
d. Upon separation from employment, district email and electronic accounts will be immediately suspended. District devices, keys and materials will be surrendered and entered back into district inventory. If necessary, law enforcement may be called upon to assist in collecting these items.

8. PROCEDURES FOR JOB ABANDONMENT/ABANDONMENT OF DUTIES

a. If an employee does not call in for three consecutive days, the Superintendent should be contacted re: possible job abandonment. The Negotiated Agreement and/or Employee Handbook should be consulted to assist in terminating an employee who abandons their job.
b. Consult the district's attorney when terminating an employee for abandonment of duties.
c. Upon termination, district email and electronic accounts will be disabled. District devices, keys and materials will be surrendered and entered back into district inventory. If necessary, law enforcement may be called upon to assist in collecting these items.

9. EMPLOYEE EVALUATION

a. Employees must be evaluated at least annually and more often should job performance require such evaluation. Tenured teachers must be evaluated annually prior to April 1. Non-tenured teachers will be observed at least once for the purposes of evaluation prior to December 15. Non-tenured teachers' and classified staff evaluations will be completed prior to May 1. Refer to the Negotiated Agreement and/or Employee Handbook.
b. Once evaluations are completed, they must be submitted to the district office for filing in the individual employee's personnel file, no later than May 5.
c. Employee performance monitoring takes place continuously and consistently and feedback to employees on a regular basis, whether verbal or in writing.
d. A Plan of Support may be implemented to assist staff members in successfully completing their job duties.
e. Should a Plan of Improvement be necessary for a certified staff member, 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.
f. Due process for classified staff should be conducted in conjunction with Board Policy.

10. PROCEDURES FOR STAFFING:

a. District administration will review and revise the certificated staffing and classified staffing needs annually.
b. All staffing needs for the subsequent year should be determined by the Budget Process beginning in December.
c. When an employee separates from district employment that position shall be reviewed for continuation, per potential budget limitations or grant funding changes.

11. EMPLOYEE LEAVE: FOR ADDITIONAL INFORMATION, PLEASE SEE CLASSIFIED EMPLOYEE HANDBOOK/NEGOTIATED AGREEMENT]

a. All employee leave regardless of type or classification must be entered in the absence management system maintained by the District.
b. Prior approval by supervisors is required for all leave requests; employees calling in sick must get their sick leave approved immediately upon their return to work. Sick leave absences in excess of three (3) days requires a physician's note, however supervisors can require a physician's note at any time.
c. Except in situations the superintendent or designee considers extenuating, personal or annual vacation leave will not be granted during the first week, the last week of the school year, or according to the governing Negotiated Agreement or Employee Handbook.
d. Employee leave may be granted provided an employee has sufficient leave balance. Leave without pay is not routinely approved.

SOP NO. 3 - WORKERS' COMPENSATION CLAIMS

1. PURPOSE: To establish uniform procedures for handling all job-related injuries or illnesses, to protect the employee and the District, and to ensure that the injured employee receives all benefits to which he/she is entitled.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: The superintendent or designee, supervisor or designee, all employees

4. TRAINING PROCEDURES:

a. The HR will inform each new administrative hire (including admin support) of the reporting responsibilities and procedures for work-related injuries by giving them a copy of this SOP.

b. Each site must post a copy of the district's Certificate of Workers Compensation Insurance in at least one location that is easily viewable by all employees of that site.

5. REPORTING PROCEDURES: The following are procedures for reporting work-related injury or illness:

a. All work-related injuries or illness will be reported immediately to the Business Manager or designee. The Business Manager will assist the Supervisor and employee in the reporting process outlined below.

i. An employee work-related death must be reported to OSHA (USDOL) within 8 hours of occurrence. An employee hospital admittance must be reported to OSHA within 24 hours. 1-800-321-OSHA (1-800-321-6742); www.osha.gov OSHA reporting requirements: https://www.osha.gov/pls/oshaweb/owadisp.show_document?p_table=standards&p_id=12783

ii. Employees must report injuries to their supervisor or designee immediately. The supervisor is responsible for notifying the superintendent or designee as soon as reasonably possible.

1. Upon injury, employees must complete **Employee ROI-Report of Occupational Injury (State of AK Form 07-6100)**. The form can be found on the district's website or at http://labor.alaska.gov/wc/pdf_list.htm. If the employee is unable to complete the form, it must be completed by a designee, which may be a co-worker, witness, or family member who either has knowledge of the injury or can record the employee's narration of the event. Submit this form to the supervisor or designee.

iii. Upon receipt of an Employee ROI, the superintendent, supervisor, or designee must complete **Employer ROI (State of AK Form 07-6101)**. This form can be found on the district's website or at http://labor.alaska.gov/wc/pdf_list.htm. This form must be completed and sent to the Business Manager or designee within **seven (7)** days from the date of injury, except as noted in paragraph (a) above.

iv. When the injured employee goes to a physician or hospital, he/she must inform the physician that it is a job-related injury so the physician will complete and mail a "Physician's Report of Injury."

v. 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.

vi. Workers' compensation claims must be submitted to the Alaska Department of Labor and the district's Workers' compensation insurer within **ten (10)** days of the injury. A completed copy of the workers' compensation form must be filed in the employee's HR health file and a copy must be sent to payroll.
vii. Retain Workers' Compensation records as required by the Records Retention Schedule.

6. GENERAL PROCEDURES:

a. A physician's release is required for an employee to be absent from work and before an employee may return to work due to a work-related injury if medical attention was obtained. This protects the employee from potential re-injury.
b. Workers' Compensation will reimburse the injured employee for expenses incurred in going to a physician or hospital. The employee should keep all receipts and submit them to the current Workers' Compensation insurance carrier if the physician or hospital doesn't submit them on the employee's behalf. The first three days off work as a result of work-related injury may be charged against the employee's accrued leave or leave without pay, according to governing district policy or Negotiated Agreement.
c. The appropriate HR and payroll systems maintained by the District Office will be updated to reflect the days/hours employee missed work due to a work-related injury or illness.

SOP NO. 4 - PAYROLL PROCESSING

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording payroll transactions.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Business Manager or designee

4. PROCEDURES: The following procedures should be followed for completing transactions in the payroll cycle:

a. PROCESSING PAYROLL TRANSACTIONS

1. Time clock/sheet information should be completed and approved by the employee and their supervisor before it is delivered to the payroll department.
2. The Business Manager or designee will review the time data for accuracy.
3. Time is entered into the payroll system either manually directly into the payroll system, or by electronic upload from the time and attendance system
4. Errors identified are corrected; adjustments made to the time information are communicated to the employee and supervisor. Missed clock-in or out should be documented in Red Rover. Any changes entered in Red Rover must be initialed by the person entering the information.
5. Business Manager or their designee will generate the ACH file for upload to the bank for processing.
6. Release and approval of ACH batches for payroll requires dual controls.
    a. Business Manager will review and upload the NACHA file to the bank.
    b. Business Manager will notify Superintendent that the NACHA file has been uploaded for review
    c. Superintendent will review and approve the electronic NACHA file with the banking system
    d. Superintendent will notify Business Manager that the NACHA file has been approved.
7. Paychecks and electronic earnings statements will be distributed by the Business Manager, or designee, to employees.
8. The Business Manager or designee shall process all payroll liability payments according to federal, state, and local requirements. All payroll accounts should be reconciled as soon as reasonably possible, upon the completion of the liability payments.
9. Payroll related general ledger accounts (GL) should be reconciled quarterly.

b. PAYROLL ADVANCES

1. Payroll advances are limited to three (3) advances per employee per fiscal year.

2. A fee will be charged on all advances. This fee will be $25.00 per advance.

3. The Business Manager or designee may approve a payroll advance for documented extraordinary circumstances.
4. In no event shall any payroll advance exceed seventy (70%) percent of the earned wages for the current pay period.
5. Payroll advances requested relative to year end leave cash outs will not be approved.
6. The Business Office will not make a special check run for an advance. Requests for Check for Salary Advance will be included in the next accounts payable cycle.

SOP NO. 5 - PURCHASING

1. PURPOSE: To ensure purchases are made in a timely manner and to protect and maximize the value of public resources, educational and support programs by safeguarding public assets through internal controls and procedures.

2. AUTHORITY: Board of Education, Superintendent or designee

3. RESPONSIBILITY: It is the responsibility of the employee to initiate the requisition, the budget supervisor(s) to approve it and the Business Manager to process approved requisitions by creating a purchase order. Since all purchase orders are approved electronically, if a printed purchase order is required it shall be signed with the electronic signature of the Superintendent, Board President or Business Manager.

4. GENERAL PROCEDURES: The following procedures should be followed in all instances for payments to vendors for goods and services.

    a. All purchasing must conform to board policy.

    b. All purchases require approval before the transaction occurs. School principals and department directors may approve purchases under $500.00 via written authorization (verbal authorization is not allowed). All authorized purchases should be entered as a requisition as soon as is practical with written approval attached. Unapproved purchases may result in disciplinary action, up to and including termination.

    c. Employees should not make purchases using their own funds and then seek reimbursement from the district without prior approval from their supervisor.

    d. Requisitions for the current fiscal year should be submitted according to the direction of the business office to ensure delivery of goods or services and payment by June 30.

    e. The State of Alaska has contracts for many types of items. School districts and political subdivisions can take advantage of these contracts and negotiated costs may be lower than school districts can obtain on their own. (AS 36.30.700) See: http://doa.alaska.gov/dgs/polisubs/.

    f. There are purchasing cooperatives with low or no-cost membership (US Communities, KCDA, etc.) that offer pre-bid contracts for certain items to school districts.

5. PURCHASE REQUSITIONS: Purchase requisitions should be used for all District purchasing needs including travel, supplies, equipment, and contract service payments.
    a. Staff authorized to create and submit requisitions include School Secretaries, Administrative Assistant, Directors, Teachers, Accounting Clerk, and Business Manager or their designee.

b. The originator must completely fill out the purchase requisition. All fields must be completed and a copy of any pertinent documents, i.e., shopping cart, quote, etc. must be attached to the requisition. Estimated freight or postage shall be listed on the requisition. Be certain to define the shipping method (e.g. air freight, insured parcel post, etc.).
c. Requisitions should include a "need by" date to allow for timely processing and prioritization. If electronic documents are used, retain the original scanned documents and note the scan date on it.
d. District purchases should not be shipped to an employee's home addresses.
e. Incomplete or erroneous information may result in the requisition being returned to the originator for correction or clarification.

6. REQUISITION WORKFLOW AND APPROVAL:

a. Review. The department supervisor will review all relevant purchase requisitions to ensure proper codes are used, availability of funds, and that supporting documentation has been attached.
b. Once approved at the site level the Business Manager will review all purchase requisitions to ensure proper codes are used, availability of budgeted funds, scanned quotes or pertinent documentation is attached to the requisition. Missing and/or incorrect information will result in the requisition being rejected and returned to the originator. Once correct and complete, the requisition will be approved by the Business Manager.
c. If the line item in the budget (or budget control group) has an unencumbered balance larger than the requisition amount, it will be approved to move to the next approval. If not, the Business Manager will reply to the original requester stating the reason that the request cannot be processed until sufficient funds are in the account.
d. Requisitions totaling $500 or more will also be reviewed and approved by the Superintendent.

7. PURCHASE ORDERS

a. After the requisition has successfully been reviewed and approved, a purchase order will be created by the Business Manager or designee.
b. Printed purchase orders must have the signature of the Superintendent or Business Manager.
c. Unless otherwise arranged, it is the responsibility of the requisition originator to place the order with the vendor.
d. The purchase order will be retained by the business office according to the records retention schedule, a copy may also be retained by the originator.
e. The requisition originator should complete electronic receiving when items are received to ensure timely payment to vendors.

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

a. P-Card purchases will follow the same requisition process outlined above.

b. Anyone using a P-Card must complete a purchase card use agreement prior to purchase.

c. P-Cards may be "checked out" by staff members, coaches, and advisors. P-Cards are required to be returned to cardholder timely and will all back-up documentation for purchase (i.e. receipt).

d. Funds must be available in budget accounts used for credit card purchases and purchases must have prior authorization.

e. Statement transactions will be made available for cardholder review at the end of each statement cycle. Cardholders shall update and approve each transaction in a timely manner.

f. All fields within each statement transaction should be reviewed and/or updated by the cardholder. This included Remit Vendor Name, Purchase Order, Department, correct (authorized) account code(s), and item description. Each transaction must also have attached documents such as an invoice or receipt.

g. The Business Manager or designee shall review approved statements transactions for accuracy and completeness.

h. The Business Manager will post invoices and record payment for each P-Card statement.

i. Failure to comply with these procedures may result in termination of credit card privileges.

9. PETTY CASH PURCHASES: The use of Petty cash funds for purchases are not allowed within the District. Only the District Office and High School Office will maintain a cash box with funds for making change related to school lunches, etc. The use of pre-numbered receipt books is required. The petty cash box will be reconciled monthly.

10. OTHER PURCHASING PROCEDURES: The following procedures should be followed when appropriate:

a. ORDERS "ON APPROVAL" ARE PROHIBITED: **Invoices received by the school district from vendors requesting payment for goods and/or services that were requested by an employee who did not follow the above procedures will not be honored by the school district.** These vendors will be referred to the employee to collect the billed amount [or the employee will provide written authorization for the school district to make payment and deduct the amount from any monies the school district owes the employee].

b. TRAVEL: Requisitions for all travel, including airfare, hotel, per diem, and rental car (accompanied by an approved travel authorization form) will define the names of all persons traveling, departure point, destination and return as appropriate, dates of travel and purpose for travel.
    a. Requisitions should be submitted to the business office three weeks in advance of the departure date to allow time for processing and to enable the district to receive the best airfare prices.
    b. All travel authorization forms must refer to the approved leave request. Failure to refer to the leave approval will result in the requisition being rejected and returned to the originator for correction.
    c. See SOP NO. 7 - Travel Procedures for more information.

SOP NO. 6 - RECEIVING

1. PURPOSE: To establish procedures for informing the business office of the quantity and quality of items received so that vendors may be properly and promptly paid.

2. AUTHORITY: Superintendent or Designees

3. RESPONSIBILITY: Originator of the Requisition

4. REPORTING:

a. The staff member receiving the items will take an inventory upon receipt and electronically record the quantity of items received against the purchase order.

b. Receiving should be completed within three (3) business days of item receipt.

c. Missing items (those which are indicated as having been shipped on the packing list, but which were not received) should be noted. The vendor should be contacted immediately by the school secretary or requestor for resolution.

SOP NO. 7 – TRAVEL

1. PURPOSE: To establish uniform procedures for travel authorizations, arrangements and reimbursement. Travel requests may be honored if funding is available and if the following requirements are met.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Principals, budget supervisors, and travelers.

4. PROCEDURES: The following are procedures for travel approval and reimbursement. See additional information in SOP NO. 5 - Purchasing.

a. Three (3) weeks before travel– secure travel permission by completing the *Travel Authorization Form*. The supervisor must sign the travel form and forward it to the District Office for processing. A copy of the meeting notice, brochure, email (whatever is available that documents the days involved) must accompany the *Travel Authorization Form*. The site administrator or grant administrator must provide the account code that will cover travel expenses.

b. Plans must be based upon the least expensive airfare and the first available return flight; It is recognized that employees occasionally attend to personal business while traveling on district business; therefore, use of personal leave in conjunction with District business may be approved on a case-by-case basis by the employee's supervisor. Employees must personally pay for all related expenses for personal travel including, but not limited to: extra hotel nights, ground transportation, additional airfare, and meals. No person may authorize funds for his/her own travel. No person may authorize funds that are not under his/her supervision.

c. School Secretaries will book travel for their building staff members. The Activities Director will book all activities associated travel. District Office personnel will book travel for district office staff and the school board; and may book staff travel during the summer as required.

d. Professional leave must be entered into Red Rover by the employee or designee. The leave approval number must be included on all Travel Authorization Forms.

e. A Purchase Order should be used for District travel for payment of travel expenses such as hotel, airfare, ground transportation and event registration. Unapproved travel costs will not be reimbursed.

f. A per diem check will be processed based on the *Travel Authorization Form* and processed using the Requisition processes described in SOP 5 – Purchasing. Per Diem checks will not be distributed prior to ten calendar days before the origination of travel. Unused per diem must be returned to the district within a reasonable amount of time.

g. Budgeted funds must be available in the appropriate account and the immediate supervisor must approve all travel.

h. Approved travel is required for the employee to be covered by the district's travel insurance and worker's compensation.

i. Traveler will not be reimbursed for personal award miles used.

j. District travel on personal aircraft is strictly prohibited. The use of personal aircraft is excluded from most school district liability policies.

k. Out of state travel should be pre-approved [60] days in advance.

l. All receipts must be turned in within [14] days of the return travel date. Receipts for reimbursement not turned in within 14 days will not be reimbursed by the district.

m. Baggage charges paid or reimbursed by the district will be limited to personal and District baggage necessary to carry out district business. Baggage must be shipped by the most economical and practical means available, and the reason for incurring excess baggage charges must be explained in the traveler's expense report.

n. The district will not be responsible for payment of penalties for guarantees of reservations not canceled due to the traveler's negligence. If a traveler determines he or she will not use accommodations that were reserved, the traveler is responsible for release of such reservations within the time limits specified by the carrier, hotel or other vendor.

o. Any unused ticket, or portion of ticket, for travel that was canceled or terminated short of the scheduled destination shall be attached to an appropriately noted expense report requesting that a refund be obtained from the carrier, travel agency, or other vendor.

5. MILEAGE REIMBURSEMENT: Use of personal vehicles when pre-approved for business purposes is eligible for mileage reimbursement. Mileage will be reimbursed per the IRS published rate; http://www.irs.gov.

6. SAFETY AND ACCIDENT REPORTING: If a vehicle accident occurs, the traveler shall:

a. Secure the names and addresses of all persons involved in the accident and all witnesses and owners of damaged property; the make, model, registration number and insurers of all vehicles.

b. Notify the state troopers or local police immediately.

c. Make no statement to anyone, except the proper authorities, as to who may have been at fault nor any statement which may even remotely beinterpreted as an apology or as an acknowledgement of any responsibility for the accident (to do so may adversely affect the ability to rightfully defend the School District or the individual making such statements in potential legal proceedings).

d. Report the accident to the Business Manager and your supervisor as soon as reasonably possible, but no later than 24 hours after the accident.

e. If an injury requires hospitalization or results in death, the Superintendent must be called immediately.

f. Complete a district accident report form as soon as possible, but not later than 48 hours after the accident and submit it to the school office.

g. If an employee is injured, follow the procedures in SOP NO. 3 - Workers' Compensation.

SOP NO. 8 STUDENT TRAVEL

1. PURPOSE: To establish uniform guidelines for approval of and fiscal accountability for student travel and travel study programs.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Principals are responsible for ensuring compliance with these procedures. Sponsors of the students involved shall ensure compliance as trips are in progress. (See School Board Policy BP [3541.1])

4. PRE-TRAVEL PROCEDURE: The Principal is responsible for following all steps in the authorization for student travel. All District purchasing and travel procedures must be followed. See SOP Nos. 5 - Purchasing and 7 - Travel Procedures.

a. Fundraising for student trips must comply with district policy including pre-approval by superintendent or designee prior to fundraising activities commencing. See SOP 16 Fundraising Activities.

b. Complete the Student Travel Request form and submit to the Superintendent for approval. Prepare and submit this form a minimum of [two (2) weeks] in advance. Any student travel out of state must be approved in advance by the Superintendent.

c. After receiving approval for the student travel, complete the Payment Request form for student and chaperone per diem and submit to the Business Office. Please provide at least two (2) weeks in advance to allow for check processing time including mail time back to the site.

d. Complete all other travel related requisitions (airfare, hotel, car rental), obtain supervisor and Principal approval and submit to the Business Office. Again, provide these requisitions at least two (2) weeks in advance.

e. Upon return (within one work week) submit all receipts to the appropriate school office.

f. Consent and emergency medical information forms must be completed before travel

g. When students aren't staying in a hotel or at a school, signed parent consent forms are required acknowledging students will be staying in a personal residence.

h. For any student related travel, any/all chaperones (non-district employees) are required to go through the district volunteer approval process in advance, which will include a criminal background check.

i. Professional leave may be used for employees serving as chaperones participating in student travel activities if approved by the Site Administrator and Superintendent

5. DURING TRAVEL PROCEDURE: Students must be escorted and appropriately supervised during their travel.

a. Individuals who have agreed to be chaperones must follow district housing requirements.

b. If a student violates school policy, they may be returned home early at parent or guardian's expense. If a student has to be returned home early, the parent/guardian must provide an adult chaperone to accompany the child home.

SOP NO. 9 – ACCOUNTS PAYABLE PROCESS

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 Clerk

4. PROCEDURES: The following procedures should be followed for generating accounts payable checks.

a. RECORDING PURCHASES AND EXPENSES

1. Purchase requisitions should be prepared and approved as per SOP NO. 5 - Purchasing.
2. Reconcile, code, and enter purchase requisitions, supplier invoices, P-card receipts and receiving reports into the software system.
3. Budget supervisors must compare expenditures to budgets each month
4. The Business Manager will review variances.

b. DISBURSEMENTS

1. All disbursements will be processed through either Accounts Payable or Payroll. Under no circumstances shall any disbursement occur outside of these processes.
2. The Business Manager prepares an Accounts Payable batch at least twice per month for approval and posting
3. Checks are printed upon approval of the batch(es).
4. ACH and wire transfers are approved and released (via dual authorization at the bank) by the Superintendent or designee.
5. Bank reconciliations are prepared monthly (see SOP NO. 12 - Bank Reconciliations).

c. PAYABLE LEDGER MAINTENANCE AND FINANCIAL REPORTING

1. Only the Business Manager may authorize changes to vendor master files (e.g. new suppliers and changes in supplier details).
2. The accounts payable general ledger account is reconciled by the Business Manager on a monthly basis.
3. Open purchase requisitions and purchase orders are reviewed by the Business Manager or designee every two weeks (at a minimum).

5. RECORDS RETENTION: Retain Accounts Payable records as required by ASLAM/DEED Records Retention Schedule

SOP NO. 10 - BUDGET DEVELOPMENT, TRANSFERS AND REVISIONS

1. PURPOSE: To establish uniform procedures for developing and making line-item adjustments on a budget after school board approval of the initial budget.

2. AUTHORITY: Superintendent

3. RESPONSIBILITY: Business Manager and Administrators are responsible for ensuring compliance with this procedure

4. PROCEDURES: The following are procedures for making line-item adjustments (budget transfers) on a budget.

a. BUDGET TRANSFERS: Budget transfers involve accounts within a fund.

1. The Business Manager determines that additional money is needed in a certain line item and that excess budget funds are available in another line item.

2. Compile supporting documentation (audit trail) including revised budgets, correspondence, spreadsheets, statements, and approvals from affected budget managers when appropriate.

   Submit Budget Transfer requests to the superintendent or designee for approval. Board Policy #3100 allows for the Superintendent authority for intra-fund budget transfers up 10% of the line item or $10,000 whichever is greater. If approved, the superintendent or designee forwards the Request to the Business Manager for processing. The Budget Transfer Request must be signed by the originator and/or Site Administrator, and the Superintendent.

3. Upon receipt of a Budget Transfer Request, the Business Manager enters the approved Budget Transfer Request into the accounting system.

4. File (electronically) supporting documentation of each posted Budget Transfer, for easy transmission to the auditors during the annual audit.

b. INTERFUND TRANSFERS: Inter-fund Transfers, i.e., between funds (Example: Operating Fund '100' to Food Service fund '255') over $2,500 require prior approval of the Board.

c. BUDGET REVISION: A systematic review of all accounts in a fund, performed periodically within a fiscal year.

1. The general and other fund's budget shall be reviewed and revised as necessary at least once each year after the state funding is determined by the Department of Education and Early Development per the OASIS 20-day count period.

2. This budget revision shall include adjustments for those hired for the year and any other budget changes known at the time of the adjustment.
3. This budget revision must be prepared and approved so that it may be used as the base for developing the subsequent year's budget.
4. Other funds may be revised periodically as needed.
5. The School Board must approve all budget revisions.

d. BUDGET DEVELOPMENT FOR SUBSEQUENT YEAR

1. December. Review Budget Assumptions and Timeline with Board and stakeholders.
2. January. Budget Draft I prepared and submitted to the Board.
3. February. Collect input from community members, advisory committees and staff.
4. March. Budget Draft II. Work session with Borough Assembly.
5. April. Public hearing and approval of budget by the Board.
6. May 1. Submit budget to Borough.
7. June. Board adopts final budget.
8. July 15. Submit budget to State.

SOP NO. 11 BALANCE SHEET ACCOUNT RECONCILIATIONS

1. PURPOSE: To establish procedures for performing and reviewing balances of accounts on a timely basis as stated in [BP 3460].

2. AUTHORITY: Superintendent

3. RESPONSIBILITY: Business Manager or designee

4. PROCEDURES: The following are control activities for balance sheet accounts (assets and liabilities), budget vs actual revenue and expenditure reports, and other relevant reports that should be followed in the reconciliation of accounts:

   a. The Superintendent or designee and Program Administrators review detailed financial reports for all accounts on a monthly basis. All transactions are compared to the approved budget and/or grant award outlines.

   b. If any accounts have negative balances, miscoding on invoices, or other errors, the Business Manager prepares adjusting journal entries (AJE) to correct the errors. See SOP NO. 13 - Adjusting Journal Entries for assistance with AJEs. See SOP NO. 10 - Budget for cost over/underruns that require a budget transfer.

   c. The general ledger reconciliation recap shall be reviewed monthly by the Superintendent or designee, as evidenced by signature or initials.

SOP NO. 12 BANK RECONCILIATIONS

1. PURPOSE: To establish procedures for performing and reviewing bank reconciliations on a monthly basis.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Business Manager or designee

4. PROCEDURES: The following are control activities recommended for the bank reconciliation process.

   a. The superintendent or designee shall receive and review all bank statements prior to distribution to the business office. He/she shall also receive and review reconciliations upon completion *(See 4g below)*..

   b. Upon receipt from the superintendent or designee, the Business Manager compares the activity on the statement with the activity in the cash account in the general ledger using the software system bank reconciliation module. Identify and investigate any discrepancies and prepare AJEs as needed. Contact the bank for any unexplained transactions on the bank statement.

   c. The following information is typically included in the month-end cash reconciliation journal entry: interbank transfers, interest revenue, bank service charges and fees, etc. An adjusting journal entry should be prepared to reflect this information and the entry should be reviewed and approved by a superintendent. See NO. 13 - Adjusting Journal Entries.

   d. Once the month end journal entry is posted and the reconciliation is completed in the software system, the reconciliation and/or month should be closed.

   e. Confirm that the reconciled balance matches the general ledger balance and investigate and correct any errors.

   f. Bank reconciliations should be completed by the 10th of month following the bank statement date.

   g. The reconciliation reports and bank statements will be uploaded for Superintendent review and electronic approval and organized for ease in transmission to auditors during the annual audit.

   h. Review stale-dated outstanding checks (over one year past issue date) at least annually. Void and reissue checks when appropriate, and forward outstanding funds to the State of Alaska Department of Revenue - Treasury Division as unclaimed property when required.

   i. All bank balances should be collateralized in accordance with the board policy.

SOP NO. 13 – JOURNAL ENTRIES

1. PURPOSE: To establish procedures for identifying, preparing, authorizing, and recording adjusting journal entries. The majority of the transactions entered into the general ledger are through the cash receipts, cash disbursements, and payroll processes. However, to make corrections to account balances or to book items such as indirect expense/revenue, prepaid expenses, etc., it is necessary to enter journal entries.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Business Manager and all budget supervisors

4. PROCEDURES: The following are control activities for the journal entry process.

   a. Actions (b) and (c) may be performed by budget supervisors or the business office.

   b. Identify the activity to be recorded and the affected accounts. Examples of activities include incorrectly stated account balances, transactions recorded in the wrong accounts, write-offs of immaterial balances, approved expenditure or revenue transfers, automatic bank transactions, etc.

   c. Compile supporting documentation (audit trail) including one or more of the following items: original entries for correcting AJEs, correspondence, spreadsheets, statements, and approvals from affected budget managers when appropriate.

   d. The Business Manager prepares an Adjusting Journal Entry form according to the information outlined in the supporting documentation.

   e. The preparer (other than the Business Manager) signs the Journal Entry form, attaches the supporting documentation, and forwards it to the superintendent or designee for review and approval. The Business Manager may post journal entries as needed, after gathering appropriate information and back-up to ensure accurate accounting and reporting.

   f. After approval by the superintendent or designee, the Business Manager enters the journal entry into the software system.

   g. Electronically file documentation related to posted AJEs for easy transmission to the auditors during the annual audit.

   h. Superintendent shall review all adjusting journal entries on a quarterly basis (at a minimum).

SOP NO. 14 – SCHOOL LUNCH PROGRAM

1. PURPOSE: To establish a standardized procedure for the collection of monies and for meal accountability for the Local School Lunch Program.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: The Business Manager, Principals, and School Secretaries.

4. PROCEDURE: The following procedures should be followed for collection and meal accountability:

a. All student and staff meals will be accounted for through PowerSchool.
b. The Business Manager will ensure meal monies are deposited to the Bank.
c. Power School will send out weekly notices for student accounts that fall below $0.00.
d. School Secretaries should contact parents once students have a balance owing of $19.00. This will give students the opportunity to purchase two more lunches prior to reaching the $30.00 limit.
e. Once a student reaches the $30.00 limit, the school office will provide a one-time alternative lunch and the school secretary will contact the parent to let them know that they will need to send lunch with their child until the balance is paid.
f. All school lunch balances should be paid in full at the end of each school year.
g. Balances must be paid in full prior to a student being allowed to participate in the high school graduation ceremony.
h. The school administrator should make the Superintendent aware of extenuating circumstances. The Superintendent may waive the collection process when appropriate.

SOP NO. 15 – CASH HANDLING

1. PURPOSE: To establish uniform procedures to properly account for receipt of all student activity and administrative funds. To provide detailed accounting reports of financial activities to the Business Office.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: The Business Manager and Principal

4. PROCEDURE: The following are the general accounting procedures for receipt of all student activity accounts and/or administrative funds.

a. BANK ACCOUNT: The WRANGELL PUBLIC SCHOOL DISTRICT School District maintains bank accounts at First Bank.

b. CASH COLLECTION AND TRANSMITTAL: ALL FUNDS MUST BE DEPOSITED INTACT AND AS SOON AS POSSIBLE. Funds **may not be used** to cash personal checks, pay vendors, reimburse expenses, pay refunds, or any other purpose other than deposit. Under no circumstances may employees take district cash home with them. FAILURE TO COMPLY WITH THIS POLICY IS GROUNDS FOR DISCIPLINARY ACTION.

1. All cash and checks must be kept in a secure location until taken to the bank for deposit. At a minimum, a locked room with limited access can be used to secure cash. Ideally, cash and checks are secured in a safe in an area of low visibility, (i.e. back room or interior room without windows).
2. Individuals collecting cash/checks must prepare receipt using one of the following methods:
    a. Amounts which are not immediately entered into the online system must be documented in one of the two ways below. All amounts should be entered into the online payment system within two (2) business days of receipt.
        - Receipt book with duplicate copy to be included with deposit back-up documentation and original copy given to the remitter. Indicate that amount has been entered into the online payment system once that has occurred.
        - Cash Receipt Form. Stays with cash/check received. Indicate that amount has been entered into the online payment system once that has occurred. This will need to be included with deposit back-up documentation.
    b. Receipt submitted immediately via online payment system
3. All cash/checks shall be counted and signed by two individuals whenever transmitted to another person.
4. Record all cash/checks received into the online payment system. Be sure to choose the correct item to identify the source of the cash/check with a description (i.e. Student Store, Basketball, Student Council, etc.) and the appropriate account code to which the funds will be debited.

5. Prepare cash/check deposit by first reconciling amount(s) with what has been entered into the online payment system. Correct any discrepancies. Run final report prior to deposit, ensuring totals match. Include reconciliation in back-up documentation.
6. Deposit cash/checks as follows, or more often when large amounts are collected i to safeguard cash:
    a. Ideally, all funds received from the 1st through the 15th of the month would be deposited by the end of the day on the 15th. Funds received from the 16th through the end of the month would be deposited on the last day of the month. If the deposit date falls on a weekend, deposits should be made on the prior business day.
7. Upload the following back-up documentation to the designated Google Drive folder immediately after each deposit:
    a. Deposit slip from Bank
    b. Reconciliation between online payment system and bank deposit
    c. .Scanned copies of all checks received, cash count forms, and individual cash receipts
8. Student Activity Funds: Complete an activity form, including cash count, when reporting Student Activity deposits. Coins should be rolled.

b. REVENUE AND EXPENSE STATEMENTS: Student Activity account statements will be submitted to coaches/advisors at least once per quarter. Additional information may be obtained by contacting the Business Manager.

c. STUDENT ACTIVITY ACCOUNT BALANCES: Coaches/Advisors/Principals are responsible for maintaining a positive balance in their respective accounts. Under no circumstance shall a club or activity receive approval to spend funds that would exceed their current balance.

d. BANK RECONCILIATION: See SOP NO. 12 for instructions on performing a bank reconciliation.

e. SECURING CASH: All cash on site shall be kept in a locked safe or other secure location such as a locked file cabinet in a locked room with limited access.

SOP NO. 16 - FUNDRAISING ACTIVITIES

1. PURPOSE: To establish procedures for fundraising activities by student organizations.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: The School Principal is responsible for ensuring compliance with this policy and will make sure all information is turned into the district office in a timely manner. The Business Manager is responsible for compliance involving State reporting requirements if applicable.

4. APPROVAL: All fundraising events or activities shall be pre-approved by the Superintendent or designee.

5. PROCEDURES:

a. All funds, raised by class and club student groups, shall be maintained in the school district's chart of accounts and audited therein on a yearly basis. All donations from individuals and from non-school groups shall be treated in a like manner.

b. All funds will be expended for the designated student organization for which the funds were raised. The designated organization may, however, with the approval of the principal, donate monies for other purposes.

c. All expenditures of such funds will be made in accordance with district policy and procedures.

d. All funds shall be carefully handled to avoid loss or the appearance of loss. Two people acting together shall count all money using a *Cash Count* form with appropriate signatures before it is deposited to an appropriate agency account. Whenever possible, the funds are to be turned into the high school office on the same day of the fundraising activity and deposited as per the schedule in SOP NO 15 – Cash Handling.

e. Non-school groups are not permitted to engage in fund-raising activities on school property without the written permission of the on-site principal.

f. Any student fund-raising projects including the sale of products or the solicitation of donations must be approved by the on-site principal before the activity is initiated.

g. All clubs or organizations will request pre-approval to raise funds in writing from the School Administrator using the Fundraising Application form. 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.

h. All fundraising deposits and withdrawals shall comply with procedures set out in SOP NO. 15 - Cash Handling. ALL FUNDS MUST BE DEPOSITED INTACT AND AS SOON AS POSSIBLE. Funds **may not be used** to cash personal checks, pay vendors, reimburse expenses, pay refunds, or any other purpose other than deposit. Under no circumstances may employees take district cash home with them. FAILURE TO COMPLY WITH THIS POLICY IS GROUNDS FOR DISCIPLINARY ACTION.

i. Soliciting contributions is not considered fundraising but still requires the approval from the Superintendent.

j. Establishing any online crowd funding account requires Board approval. Please see SOP NO. 23 Grants Purchasing Procedures for more information.

SOP NO. 17 - EQUIPMENT INVENTORY

1. PURPOSE: To establish uniform guidelines to ensure that a complete inventory record is maintained for all accountable School District property. Items which have an object code 510 (equipment) are accountable and considered fixed assets.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: It is the responsibility of the Business Manager or designee to initiate and maintain all inventory control records for the District. The Principal shall also maintain a list of equipment assigned to the school or purchased from their budgets.

4. DEFINITION: The following are definitions of the phrases 'accountable item' and 'consumable item.' Reference: DEED Uniform Chart of Accounts, Appendix A.

a. Accountable item – Any item with an original unit price of $5,000.00 or more (including delivery and installation); having an expected life of more than one year; is repairable; and is an end item (i.e. vehicle, file server, commercial sewing machine).

b. Consumable item – Any item with an original unit price of less than $5,000.00; having an expected life of less than one year; is not repairable or is used in the repair of an end item (i.e., part for a piece of equipment, door replacement).

5. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: All equipment purchased with federal or grant funds must be used and disposed of according to governing documents of the funding source. For equipment purchased with federal funds, see 2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition).

6. PROCEDURE:

a. The Business Office will initiate an annual physical inventory of all school district property that is accountable at least once each fiscal year (July 1 of one year through June 30 of the ensuing year).

b. As part of the inventory process, lists will be made of all accountable items held at all locations within the school district and sent to each principal or building supervisor. The lists will show description, model number, serial number, fixed asset number, location, value, and quantity of each accountable item held.

c. The [principal or building supervisor] is responsible for confirming the annual inventory listing by the end of the school year. Make notes on the list for items that have been moved to another location, within the building or district, on the list. Items that cannot be found or no longer exist will be deleted from the records by receipt of a [Sale or Disposal of School District Equipment, Supplies or Materials] form. The form will state the reason (i.e., lost, stolen, beyond repair, etc.). See SOP NO. 19 - Equipment - Disposal or Sale.

d. Add new acquisitions purchased during the year to the list. The principal or building supervisor is responsible for affixing a fixed asset tag on the item. The District Office will provide the tags.

e. Return the list to the District Office once all revisions have been made.

f. The District Office will ensure that all items have a fixed asset tag and that the district's master inventory list is updated according to the revised lists from the sites.

g. Items that do not fall within the 'accountable item' definition, but have value and are mobile (i.e. computers, cell phones, GPSs, TV/VCRs, fax machines, digital cameras, etc.) shall have alternate tags and be controlled at the sites or buildings with a process similar to that described above.

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

SOP NO. 18 - EQUIPMENT - DISPOSAL OR SALE

1. PURPOSE: To establish uniform sale or disposal procedures that comply with district policy.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Superintendent or designee, principal, and Business Manager

4. PROCEDURE: The following are the general procedures for the sale or disposal of all school district materials, supplies or equipment.

   a. Ensure that the proposed sale or disposal complies with the school board policy [BP 3270].

   b. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: Contact the business office before selling or disposing of any equipment purchased with federal or grant funds. All equipment purchased with federal or grant funds must be used and disposed of according to governing documents of the funding source. For equipment purchased with federal funds, see 2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition).

   c. The administrator responsible for the equipment should notify the Administrative Assistant that the item is broken or no longer of value to the district and should be removed from the inventory. The Administrative Assistant will gain approval from the Superintendent to dispose of the item or offer it to the public through a bidding process.

   d. If the item is tracked through a district bar code, the School Board must approve the removal from the inventory. Other items can be removed at the discretion of the Superintendent.

   e. Property may be offered through a bidding process using Public Surplus.com. The City & Borough of Wrangell will be allowed to claim items at no charge before the item is released to the public. Records must be maintained on the surplus property sale.

   f. Proceeds from the Surplus Sale will be sent to the Business Manager for deposit.

SOP NO. 19 - CONSULTANT CONTRACTS OR MEMORANDA OF AGREEMENT (MOA'S)

1. PURPOSE: To establish uniform procedures for defining the consultant contract or Memorandum of Agreement (MOA) document and the method of payment.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Superintendent and Business Manager.

4. PROCEDURE: The following control procedures shall be followed for establishing a consultant contract or MOA and method of payment:

a. All contracts or MOAs for professional and consulting services will be negotiated by the superintendent or designee. Other school district employees are not authorized to make such commitments on behalf of the District. The Business Manager is responsible for determining the eligibility of an individual as an independent contractor versus an employee. See IRS references at the end of this SOP.

b. MOAs greater than $2,500 but less than $15,000 shall follow informal bidding procedures.

c. All contracts and MOAs are governed by standard district policies and procedures for purchasing, vendors, and payments. See SOPs NO. 5 - Purchasing and NO. 9 - Accounts Payable for more information.

d. All contracts paid by federal funds must follow OMB Guidance 2 CFR Title 2 Vol 1, Part 200, commonly known as Uniform Guidance (UG). See sections 200.317 through 200.326.

e. A W-9, *Request for Taxpayer Number Identification and Certification* form must be completed by all consultants and returned to the Business Manager before any work begins and before payment will be processed. A social security number is required for all non-incorporated consultants without a Taxpayer Identification Number (TIN, aka EIN). For consultants in the state of Alaska, a Business license number is also required.

f. A certificate of insurance naming the District as an additional insured is required of all independent contractors. The Certificate of Insurance must provide evidence of Commercial General or Professional Liability, Auto and Property, and, Workers Compensation coverages.

g. 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 school district will pay for the described services.
5. The account code(s) to be charged for the services.
6. The name and contact information for the administrator overseeing the services.
7. A clause describing the process by which the vendor was designated as an independent contractor versus employee.
8. Approval signatures from the superintendent (or designee), administrator, and consultant.

h. A purchase order in accordance with the terms of the MOA is required to encumber funds. See SOP NO. 2 - Purchasing for more information.
i. The completed contract will be retained by the District Office.

j. The consultant must submit monthly detailed invoices 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.

SOP NO. 20 - STUDENT DATA REPORTING

1. PURPOSE: To establish that all schools shall adhere to the State of Alaska Student Data Reporting Manual and follow acceptable procedures for enrolling, attendance and student data retention.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Superintendent and Principal

4. REPORTING PROCEDURES: To view the State of Alaska Student Data Reporting Manual, go to the following website:

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

5. ENROLLMENT: An enrollment packet must be completed by the student's parent or guardian before a student is allowed to enter school.

   a. The packet will consist of, at a minimum:
      1. Enrollment Form
      2. Family Education Rights and Privacy Act (FERPA)
      3. Immunization Statement
      4. 506 Indian Ed Form

6. DATA ENTRY AND RETENTION: The principal is ultimately responsible for the prompt collection, accurate data entry, and compliant retention of student data in the [PowerSchool] student database and student cumulative files.

   a. The principal will provide initial student record training to all applicable staff upon hire and refresher training each school year. Refresher training includes instruction on the Student Data Reporting Manual, data entry into [PowerSchool] student database, maintaining student cumulative files, and the importance of accuracy in student data collection and maintenance.

   b. Enter updated information received from parents or guardians into the [PowerSchool] student database within [24 hours/one business day]. File update forms in the students' cumulative file.

   c. Before the records are filed, the principal is responsible for insuring all pertinent data has been entered into the [PowerSchool] student database.

   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.

7. ATTENDANCE AND GRADES: All teachers will follow the Student Data Reporting Manual for maintaining attendance and grade books.

SOP NO. 21 - FUEL INVENTORY PROCEDURES

1. PURPOSE: To establish uniform guidelines to ensure an updated fuel inventory record and an annual adjustment to the balance sheet for auditing purposes.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Business Manager or designee.

4. PROCEDURE:

    a. At the end of each school year, the Maintenance Director will perform an inventory of fuel, calculate the value, and forward the information to the Business Manager.
        1. The fuel inventory will show the fuel in gallons, location of fuel, and the most recent cost of fuel per gallon [Alternate: Average cost during the year].

    b. The Business Manager will review the inventory for accuracy and prepare and post an adjusting journal entry as part of the year-end audit preparation.

    c. Fuel tanks should be dipped monthly to detect theft and to monitor tank integrity.

SOP NO. 22 - GRANT PURCHASING

1. PURPOSE: To ensure the integrity of grant expenditures and add an enhanced level of accountability where grant funds are concerned.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: It is the responsibility of any individual who will be expending grant funds to ensure that they follow all the procedures outlined in SOP NO. 5 - Purchasing, and that their expenditures are appropriate for the grant in use.

4. GENERAL PROCEDURES: Follow all guidelines in SOP NO. 5 - Purchasing and obtain appropriate grant program manager approval for all grant purchases.

a. Consult the program budget, grant guidelines, cost principles, and with the granting agencies program officer if there are questions as to whether a given expenditure is within programmatic guidelines.

b. Grant funds cannot be used outside the scope or intent of the program.

c. Administrators must sign the purchase request and verify account coding before the requisition is sent to the Business Manager.

d. Grant funded purchases must be submitted according to the direction of the Business Office to ensure materials are received and paid for by June 30.

Retain records as required by ASLAM/DEED Records Retention Schedule.

SOP NO. 23 - GRANT REPORTING

1. PURPOSE: To ensure compliance with mandated grant reporting requirements.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: Business Manager, Program Manager or designee

a. Grants reporting generally consists of two types. Consult the grant award documents for specific reporting requirements.
   1. Financial Reporting is primarily the responsibility of the Business Manager and consists of Requests for Reimbursement using EED form 165s, State of Alaska DEED Grants Management System (GMS) or a similar form for other granting agencies. Once a grant award has been issued the budget information is forwarded to the business office for posting to the financial software. Also, reporting associated with the Grants Administration Payment (GAPs) system (draw-downs) are also prepared by the [Business Manager.]
   2. Programmatic Reporting is the responsibility of each grant's Administrator. These reports are often narrative in nature and many contain cursory (summary budget information), but most provide accountability numbers, demographics, and information about the effectiveness of a given program.

4. PROCEDURES:

a. FINANCIAL REPORTING:
   1. The Business Manager or designee prepares financial reimbursement/expenditure reports for the granting agency with accompanying expenditure back-up documentation (as required) from the financial software. Forward the reports to the superintendent or designee for review and electronic approval.
   2. Some grants require a quarterly financial status report and most need a closing financial report at year-end or upon completion of the grant project. All reports must be submitted prior to the grant deadline.
   3. Copies of all official financial reports and back-up documentation are kept on file in the Business Office.

b. PROGRAM REPORTING:
   1. Programmatic reporting is largely data-driven and multiple departments within the district can be involved in their preparation, e.g., assessment and accountability (e.g. testing scores), student records (e.g., demographic information), personnel (e.g. qualifications), and instruction (e.g., scientific basis of program).
   2. Reports may be quarterly, semi-annual, and annual depending upon the grant requirements.
   3. The Administrator is responsible for coordinating the various aspects of the data into a final report and ensuring that it is submitted in a timely manner.
   4. Copies of all programmatic reports are kept in the individual grant folders/binders.

c. RECORDS RETENTION: Retain grant records as required by the grantor and the ASLAM/DEED Records Retention Schedule (see REFERENCES below).

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

SOP NO. 24 - FACILITY USE

1. PURPOSE: To establish uniform guidelines for facility use to ensure that school property is protected.

2. AUTHORITY: Superintendent or designee

3. RESPONSIBILITY: It is the responsibility of the Principal or designee to ensure public use of the school buildings protects the public investment and provides a safe and clean environment for students.

4. PROCEDURE:

   a. Community members or others wishing to use the school for non-school functions must submit a completed Facility Use Agreement and pay the required deposit to the District.

   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 Lessee must provide a certificate of insurance naming the District as an additional insured. Coverage must include Commercial General or Professional liabilities. If not available, the coverage can be obtained for a minimal fee. See the Business Manager for further details on this program.

   f. The Facility Use agreement should include an indemnification agreement, and districts should develop guidelines describing in what situations a facility user must provide proof of liability insurance as part of the rental agreement. Situations where insurance should be required may include events involving the distribution of food or alcohol, ones to which large numbers of the public are expected to attend, and ones involving open fires or flammable liquids.

SOP NO. 25 - 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 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. Personal funds used to make district purchases will not be reimbursed.
b. Volunteers who violate or fail to adhere to district policies, procedures, or regulations will be suspended and not allowed to participate in district activities.

SOP NO. 26 – FINANCIAL REPORTING

Report	Recipient	Frequency	Source	Transmittal	Responsibility
Cash Disbursements	Superintendent	Per Disbursement	School ERP Pro	Email	Business Manager
New Purchase Orders	Superintendent	On Demand/As Needed	School ERP Pro	School ERP Pro Reporting/Email	Business Manager
Budget To Actual – All Lines	Superintendent	On Demand/As Needed	School ERP Pro	Email	Business Manager
Budget to Actual – All Lines	Board	Monthly	School ERP Pro	Board Docs	Business Manager
Grant Budget To Actual	Grant Manager	On Demand/ Monthly	School ERP Pro	Email	Business Manager
Payroll Registers	Superintendent	Per Pay Period	School ERP Pro	Email	Business Manager
Bank Statements	Superintendent & Business Manager	Monthly	First Bank	Online www.firstbankak.com	Superintendent & Business Manager
Budget To Actual – Site	Principals	On Demand/As Needed	School ERP Pro	School ERP Pro Reporting/Email	Business Manager
Budget To Actual – Maintenance	Maintenance Director	On Demand/As Needed	School ERP Pro	School ERP Pro Reporting/Email	Business Manager
Budget to Actual – IT Director	IT Director	On Demand/As Needed	School ERP Pro	School ERP Pro Reporting/Email	Business Manager