

Yupiit School District

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Standard Operating Procedures

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YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

Standard Operating Procedures (SOP's)

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 Practices (GAAP) and the Government Accounting Standards Board (GASB). Many have been reviewed and approved by the Department of Education for auditing purposes. All SOP's originate from the superintendent, and the principals, directors and other supervisory personnel are responsible for ensuring their compliance. Any willful violation of SOP's 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 SOP's 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
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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, HR Specialist, Business Manager, all employees.
4. PROCEDURES FOR HIRING:
 - a. The superintendent shall approve position vacancies in accordance with the approved budget. All vacant positions shall be advertised on the YSD website, posted in all YSD communities, Alaska Job Service, Alaska Teacher Placement, etc. Record of all YSD postings shall be maintained by the HR department.
 - b. Electronic applications are preferred; however, hard-copy applications will be accepted.
 - c. All applicants shall be interviewed with 3 references checked, including one from the most recent employer, before positions are offered. All applicants must pass a background check. The superintendent must approve all hires.
 - d. Only positions authorized by the YSD approved budget or as authorized by granting agencies may be hired.
 - e. Employees shall receive a contract or personnel action form (PAF), job description, and a work calendar. Employees shall sign their contracts or PAF's.
 - f. Temporary positions (30 days or less) may be hired at the discretion of the superintendent and based on available funds.
 - g. Employees must have all hire paperwork completed before starting work.
5. PROCEDURES FOR PERSONNEL FILES
 - a. A permanent HR file shall be maintained for all employees to include all mandated documents. This file is the only and official record of employment for all employees.

- b. A separate permanent HR employee health file shall be maintained for all employees.
- c. Copies of all employee payroll related records shall be transmitted to the Payroll Specialist.
- d. Copies of all certificated contracts and personnel action forms (PAF) shall be transmitted to the Business Manager.

6. PROCEDURES FOR VOLUNTARY TERMINATION:

- a. Employees must submit resignations in writing to their immediate supervisor.
- b. All resignations shall be transmitted to HR and Payroll immediately.

7. PROCEDURES FOR STAFFING:

- a. The Business Manager will prepare the Revenue budget for the subsequent year by December 1 annually.
- b. The YSD DO administration will review the YSD certificated staffing formula and classified staffing needs by December 15 annually.
- c. All staffing needs for the subsequent year shall be determined by January 15 annually.
- d. When an employee resigns, that position shall be reviewed for continuation.

8. PROCEDURES FOR LEAVES:

- a. Prior approval by supervisors is required for all leave requests; employees calling in sick must get their sick leave approved immediately upon their return to work.
- 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.
- 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.

YUPIIT SCHOOL DISTRICT
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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: The Business Manager, all principals and/or supervisors are responsible for ensuring compliance with this procedure.
4. REPORTING PROCEDURES: The following are procedures for reporting work-related injury or illness:
 - a. When an employee is injured, the principal or supervisor must be notified immediately. This must be relayed to all employees for whom the Principal or supervisors are accountable.
 - b. The employee must complete the employee portion of the *Report of Occupational Injury or Illness* form. This form is located in the Staff section of the YSD website under District Procedures.
 - c. The principal or supervisor must complete the employer portion of the same form, including signing as the 'authorized employer representative'. If the principal or supervisor doubts the validity of the injury or illness, there is an area on the form, just above the signature, to state the reason for doubt. This form must be completed and sent to the HR Specialist within 7 days from the date of injury.
 - d. 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."
 - 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 within 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.

5. GENERAL PROCEDURES:

- a. 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.
- b. 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.)
- c. 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.
- d. 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.)

PAYROLL PROCESSING PROCEDURES

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording payroll transactions.
2. AUTHORITY: Superintendent
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 –
 - 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.
 - All personnel changes should be prepared by HR, signed by the supervisor and/or Superintendent, as indicated by signature or initials.
 - All changes to the master personnel file in software system should be reviewed by the Business Manager.
 - The Business Manager and Payroll Specialist should immediately be informed of any employee terminations. The terminated employee's rights to access the computer system should be immediately removed, and an exit interview should be conducted.
 - b) Processing payroll transactions –
 - Employee time is recorded using the TimeClock Plus system. The employee will use the system to request leave.
 - Managers will use the TimeClock Plus system to review employee hours and approve leave requests.
 - The Payroll Specialist will review the TimeClock Plus system for employee hours and approved leave requests.
 - The Payroll Specialist will then download the .txt file from TimeClock Plus and upload into the Black Mountain Software system.
 - Errors identified on the timecards or adjustments made to the timecards should be communicated to the site supervisor.
 - 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.

- The Business Manager will review and approve the payroll before it is processed.
- The Payroll Specialist should process payroll upon approval.
- The Payroll Specialist will process the ACH file with the bank.
- Business Manager will review and approve the ACH for release in the bank system.
- Paystubs will be distributed by the Payroll Specialist and the school site secretaries.
- The Payroll Specialist shall process all payroll liability payments immediately after payroll is processed with the goal of processing all transactions before the end of the month related to each payroll.

c) Reporting payroll transactions

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

YUPIIT SCHOOL DISTRICT
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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: Superintendent
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 order 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 submit packing slips 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 he/she determines 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.
See standard operating procedure No. 7 Travel.

YUPIIT SCHOOL DISTRICT
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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
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 along with a copy of the packing slip.
 - 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, along with a copy of the packing slip. 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.

YUPIIT SCHOOL DISTRICT
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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
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):
 - 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 TR number and the account code that will cover travel expense costs. TR numbers may be obtained on the YSD website under the selecting the District Travel tab, then selecting the Site Manager tab, then selecting the Travel Request Log tab, and then selecting the New Record Tab. Fill in the text boxes and **save the record.** Travel Request Forms received without this information will be returned unprocessed.

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 leadtime.

** 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. The supervisor will add the TR number and the account code to the travel form and save the document. This saved document can then be attached to the supervisor's email and sent to the Business Office for processing. 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 send it to the traveler.
- 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 Renfro Alaska Adventures and will be based on emailed travel requests that include YSD TR numbers. TR numbers are obtained from the TR Request Log located on the YSD website; complete the requested information per the process noted in section 4-a above. Personal use of empty seats will be charged \$50 by Renfro and this amount will be deducted from the charter costs and noted on related invoices as a credit transaction. Requests for empty seats must be made directly to Renfro. These payments may not be made via payroll deduction. A charter will not be upgraded to accommodate personal use of planes unless the traveler pays the difference to Renfro directly and that it is noted on the invoice as a credit. Renfro will update the travel schedule in First Class on a daily basis. Renfro requires all travel requests to be made by email.
- b. Travel beyond Bethel will be coordinated by the Business Office using the information included on the *Travel Request Form* approved by the supervisor and grant manager as appropriate.

6. PROCEDURES FOR STUDENT TRAVEL: YSD Business Office 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 \$.56 (this rates can be found at <http://www.irs.gov/uac/2013-Standard-Mileage-Rates>).

Mileage reimbursement can be claimed for personal vehicle, 4 wheeler, snow machine or boat use. No other method of reimbursement for use of personal vehicles for YSD business is allowed. **For example, putting district gas in personal vehicles (cars, trucks, snow machines, 4 wheelers, boats, etc.) is not permitted.**

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

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 to ensure internal controls are in place. Therefore it is essential that the emails be forwarded from one person to the next in the process.

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
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. PROCEDURE: The Principal is responsible for following all steps in the authorization for student travel (All District purchasing and travel procedures must be followed):
 - 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 must be approved in advance by the Board.
 - b. 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
 - c. 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.
 - d. Upon return submit all receipts and any remaining cash to the Accounts Payable Specialist.
 - e. Individuals who have agreed to be chaperones must stay with the students of whom they are chaperoning.
5. Students must be escorted and appropriately supervised during their travel. 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.
6. The building principal shall make sure that a complete accounting of finances and a trip report are submitted to the Accounts Payable Specialist.

YUPIIT SCHOOL DISTRICT
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SOP No. 9

ACCOUNTS PAYABLE PROCESSING PROCEDURES

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording accounts payable transactions.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: Business Manager and Accounts Payable 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 and scanned to the Business Office for processing. The superintendent should approve purchase requisitions for amounts greater than \$500.
 - Purchase requisitions, 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 given 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.
 - Wire transfers are approved by the Superintendent prior to being transmitted, using the wire transfer approval form.
 - Bank reconciliations are prepared monthly (see SOP 14 for those procedures)

- c. Accounts Payable Ledger Maintenance and Financial Reporting
- All vendor master file changes are authorized by the Business Manager (e.g. new supplies 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 requisitions 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 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
3. RESPONSIBILITY: Business Manager and all principals and budget supervisors 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.
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. The Business Manager shall prepare monthly budget transfer reports to the school board.
8. Transfer requests must be 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 December 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. Situations may warrant the final reading of the subsequent year budget in May.
5. Although, 3 readings of the budget allows for public input; a separate public budget hearing should be facilitated annually.

YUPIIT SCHOOL DISTRICT
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SOP No. 11

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
3. RESPONSIBILITY: Business Manager and Payroll Specialist
4. PROCEDURES: The following are control activities that should be followed in the reconciliation of accounts process:
 - a. The Superintendent and/or Program Administrators review a detailed financial report directly from the software system for all accounts on a monthly basis. All budgets are compared to the approved budget and grant award outlines.
 - b. If the financial reports have negative balances or miscoding on invoices, adjusting journal entries (AJE) are prepared by the Business Manager.
 - c. A general ledger reconciliation recap shall be reviewed monthly by the Superintendent.
 - d. The Business Manager will enter the journal entry into software system. The computer entry form should be printed and compared to the original entry form to ensure that it was properly entered into the computer. The Business Manager will date and initial the journal entry form and attach the entry to the system.
 - e. The signed document and all the supporting documentation shall be reviewed by the Superintendent. And should be kept in the folder or binder titled, "Adjusting Journal Entries" for the proper year. Periodically the adjustments shall be scanned for ease during final audit.

YUPIIT SCHOOL DISTRICT
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SOP No. 12

BANK RECONCILIATIONS

1. PURPOSE: To establish procedures for performing and reviewing monthly bank reconciliations on a timely basis.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: Business Manager
4. PROCEDURES: The following are control activities that should be followed in the bank reconciliation process:
 - a. The Superintendent should receive all bank statements and reconciliations for careful review. The bank statement should be reviewed prior to giving them to the Business Manager.
 - b. Once the Superintendent has reviewed the statement, the Business Manager (or equivalent) should compare the activity on the statement with the activity in the general ledger using the software system bank reconciliation module for the bank account. The general ledger detail should be compared with the bank statement and any unrecorded activity should be identified and manually entered onto the journal entry form and entered into the software system.
 - 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 supervisor. See SOP 13 for the journal entry process.
 - 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 monthly following the bank statement date.
- g. The reconciliations and bank statements should be attached together and filed chronologically. Periodically all bank statements and reconciliations should be scanned for ease in transmitting to auditors during the annual audit.
- h. The stale-dated outstanding checks should be reviewed annually and voided if appropriate.
- i. All deposits should be collateralized in accordance with the board policy.

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. 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
3. **RESPONSIBILITY:** The Business Manager, and all budget supervisors are responsible for ensuring compliance with this procedure.
4. **PROCEDURES:** The following are control activities for the journal entry process:
 - a. Identify the activity to be recorded, the account balance that is incorrectly stated or the transaction that was incorrectly recorded in the general ledger.
 - b. If applicable, identify the original entries or transactions that caused the account balance to be incorrectly stated.
 - c. Determine what the correct account balances should be or identify what the transactions should have been.
 - d. Prepare the journal entry to correctly state the account balance or correctly record the transaction. The journal entry should be manually prepared using the approved journal entry form and any supporting documentation should be attached to the form.
 - e. The journal entry form should be signed by the individual preparing the entry.
 - f. The journal entry form and supporting documentation should be submitted to the account supervisor, business manager or superintendent for review and approval.

- g. Upon approval, the Business Manager should enter the journal entry into the software system. The entry should be printed from the software system and compared to the original entry form to ensure that it was properly input. The Business Manager should date and initial the journal entry form and attach the entry from the system.
- h. The signed document and all the supporting documentation should be kept in the folder or binder titled, "Adjusting Journal Entries" for the proper year. Periodically the AJE's shall be scanned so they are easily transmitted to the auditors during the annual audit.

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
3. RESPONSIBILITY: The Business Manager and all school principals.
4. PROCEDURE: The following procedures should be followed for collection and meal accountability:
 - a. The principal shall report on a monthly basis all meals served to adults in the school and shall collect all monies associated with adult lunches served
 - b. All meals will be accounted for through the Power School software system. All students and staff will receive bar-code information to use when participating in the school breakfast and/or lunch program.
 - c. Staff meals shall be deducted from their paycheck on a monthly basis.
 - d. Collections shall be in accordance to the Yupiit School District policy, money in school buildings, BP3450.
 - e. At the end of each month, the Principal will ensure meal monies are deposited to the bank. Checks should be made payable to the Yupiit School District.
 - f. A copy of the deposit slip and accompanying paperwork will be sent to the business office when deposits are made.

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
3. RESPONSIBILITY: Principals are responsible for ensuring compliance with this policy.
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.) Large amounts of cash shall be counted and signed by two individuals whenever transmitted to another person.
 - a. Funds turned into the office must include an activity form and be counted when submitted.
 - b. 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.
 - c. 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. 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.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP No. 16

FUND RAISING ACTIVITIES

1. PURPOSE: To establish procedures for fund raising activities by student organizations. (Review the Student Activities Procedures and Controls Handbook)
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: The Principals are responsible for ensuring compliance with this policy.
4. APPROVAL: All fund raising events or activities shall be approved by the Principal.
5. GENERAL:
 - a. All clubs or organizations will request in writing permission to raise funds.
 - b. The method of raising funds and the purpose for which the funds will be raised shall be specified in writing.
 - c. All deposits and withdrawals shall comply with procedures set out in SOP No. 15.
 - d. Soliciting contributions is not considered fund raising and takes the approval from the Superintendent.

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
3. RESPONSIBILITY: Principals and budget supervisors are responsible for ensuring compliance with this policy.
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.

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
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. 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.

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
3. RESPONSIBILITY: The superintendent or designee, principals, and Business Manager are responsible for ensuring compliance with this policy
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. Ensure that the items for sale or disposal have not been purchased with federal funds. The disposal of property of any value, which was purchased through federal funds, is governed by very specific regulations; most require prior government approval for disposition. 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.
 - c. Proceed with the sale or disposal per policy BP 3270.
 - d. Complete sale or disposal form.
 - e. Send proceeds and disposal records to the Business Manager.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP No. 20

INITIATION AND PAYMENT OF 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
3. RESPONSIBILITY: Principals, Directors 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 his/her designee. Other school district employees are not authorized to make such commitments. (see Board Policy BP 3312 attached)
 - b. MOAs greater than \$5K shall be submitted to the Regional Board of Education for their approval and shall have 3 verbal bids (if available).
 - c. MOA's greater than \$XX dollars shall be put out to a formal bid.
 - d. Payments for consulting and other services will be paid as vendor checks. A social security number is required for all non-incorporated consultants. A *W-9, Request for Taxpayer Number Identification and Certification* form must be completed by all consultants and returned to the Accounting Specialist.
 - e. For consultants in the state of Alaska, a Business license number shall also be submitted to the District.
 - f. Complete the appropriate information on the contract or MOA form attached. Outdated versions of these forms will not be honored. The contract or MOA must include a detailed description of the service the consultant will perform, the time period in which the services are to be performed, the maximum amount the school district will pay for these services, a clause explaining that the consultant is not an employee, and the signature of the superintendent or his/her designee as representative of the Yupiit School District.

- g. As the work is performed, the consultant should submit invoices to be paid against the funds authorized.
- h. Consultants shall include an explanation of specific services rendered for the time period invoiced.
- i. The budget supervisor or principal must acknowledge receipt of the services, approve the invoice for payment and submit it to the Accounting Technician.
- j. The Accounting Technician will issue a check based on completion of the above procedure.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP No. 21

COACHING POLICY

1. **PURPOSE:** To establish a uniform procedure for coaching staff compensation
2. **AUTHORITY:** Superintendent
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.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

SOP No. 22

FIXED ASSET CAPITALIZATION PROCESS

5. PURPOSE: To establish a uniform procedure for fixed asset capitalization
6. AUTHORITY: Superintendent
7. RESPONSIBILITY: Business Office
8. PROCEDURES: The following are procedures for fixed asset capitalization

Definitions

REPAIR is an expenditure that keeps the property in ordinary efficient operating condition. The cost of the repair does not add to the value or prolong the life of the asset. All repair expenditures are charged to the appropriate repair and maintenance accounts.

ROUTINE MAINTENANCE is recurring activities expected to be performed as a result of use to keep building structures, each building system and other units of property in its ordinarily efficient operating condition.

IMPROVEMENTS are expenditures for betterments, restorations, or adapting to a new or different use. They prolong the life of the asset, materially increase its value or productivity, or adapt it to a different use and are therefore capitalized as set out in this document.

SUPPLIES AND MATERIALS are components acquired to maintain, repair, or improve a unit of tangible property owned, leased or serviced and is not acquired as part of any single unit of tangible property; fuel, lubricants, water and similar items, reasonably expected to be consumed in 12 months or less; unit of property with economic useful life of 12 months or less or that has an acquisition cost or production cost of \$200 or less.

COSTS also include ancillary charges such as freight and transportation charges, site preparation costs and professional fees as well as costs to mediate known defects at the time of purchase.

Policies

Repair and routine maintenance costs shall be expensed and recorded in the appropriate repair or maintenance general ledger account. All amounts that would be considered improvements will be capitalized in the appropriate general ledger fixed asset account.

If the initial cost of the supply or material is \$5,000 or more, the anticipated life or useful value of said property is two years or more, the same shall be capitalized and recorded in the appropriate fixed asset general ledger account to be depreciated using the prescribed depreciation method(s) beginning when placed in service.

Policies - Continued

If the initial cost of the supply or material is less than \$5,000 or the anticipated life or useful value of said property is less than two years, the same shall be expensed and recorded in the appropriate supply or material general ledger account and taken as a deduction in the profit and loss statement. If the supply or material is non-incidentual, the deduction will be taken in the year the supply or material is used. If the supply or material is incidentual and carried on hand and for which no record of consumption is kept or of which a physical inventory is not taken, the deduction will be taken in the year the amount is paid.

If the initial cost of an amount paid to acquire, produce or improve tangible property is \$5000 or less per invoice item, the same shall be expensed and recorded in the appropriate expense general ledger account.

If the initial cost of an amount paid to acquire, produce or improve tangible property is \$5,000 or more per invoice item, the same shall be capitalized and recorded in the appropriate fixed asset general ledger account to be depreciated using the prescribed depreciation method(s) beginning when placed in service.

If the tangible property acquired or produced has an economic useful life of 24 months or less when placed in service, the initial cost of said property will be expensed and recorded

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

NEW

SOP No. 23

TIME CLOCK PLUS

1. PURPOSE: To establish uniform procedures to track time, attendance and labor in an accurately and efficient process.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: All employees
4. GENERAL PROCEDURES:
 - a. All classified hourly employees are required to clock in and out with the TimeClock Plus system each day including when leaving for lunch break.
 - b. All certified staff are required to clock in each day on the TimeClock Plus system for accountability.
 - c. 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.
 - d. Site supervisors are responsible for ensuring leaves entered in TimeClock Plus are approved in a timely manner.
 - e. 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.
 - f. Errors identified on the Payroll Approval Timesheet report should be communicated to the site supervisor as soon as possible.
 - g. The employees' supervisor is required to review and sign off the employees missed punches on the TimeClock Plus Variance Report form.

YUPIIT SCHOOL DISTRICT
Akiachak, Alaska

NEW

SOP No. 24

Unified Talent: Perform

1. PURPOSE: To establish uniform procedures to complete employee performance evaluations and to store employee performance evaluations in a secure “cloud-based” environment.
2. AUTHORITY: Superintendent
3. RESPONSIBILITY: All employees
4. GENERAL PROCEDURES:
 - a. All site administrators, directors, and supervisors who complete performance evaluations will use the available performance evaluations within the Unified Talent: Perform evaluation system.
 - b. All site administrators, directors, and supervisors who complete performance evaluations will electronically complete all required sections of the performance evaluation within Unified Talent: Perform.
 - c. All site administrators, directors, and supervisors who complete performance evaluations are required to electronically sign the performance evaluations and related forms where required.