



Craig City School District

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Mollie Harings, PACE Principal

PUBLIC NOTICE

Monday
3/14/2022

Superintendent's Office - CES
Zoom Video Conferencing Meeting

<https://craigschools.zoom.us/j/7289917333?pwd=WkNaWGd4S1lPV0JlWEJlTmx3VXd0Zz09>

5:30 PM

The policy committee will be meeting to review/update policies. Staff, parents and community members are welcome to attend. The following policies will be reviewed.

AASB 2021-2022 Board Policy Recommended Updates Business and Noninstructional Operations

Concept and Roles	BP 3000
Budget	BP/AR 3100
Materials Fees	BP 3260
Sale and Disposal of Books, Equipment, and Supplies	BP 3270
Sale or Lease of School Facilities or Real Property	BP 3280
Gifts, Grants, and Requests	BP 3290
Expenditures/Expending Authority	BP 3300
Relations with Vendors	BP 3315
Management of District Assets/Accounts	BP/AR 3400
Inventories	AR/EP 3440
Money in School Buildings	BP 3450
Petty Cash Funds	AR 3450
Fund Balance Classification	BP 3470
Maintenance	BP 3510
Hazardous Substances and Pesticides	BP 3514.1
Pesticide Application	AR 3514.1

BP=Board Policy

AR=Administrative Regulation

BB= Board Bylaw

E=Exhibit

AASB POLICY REFERENCE MANUAL UPDATE SERVICE

2021 Business and Noninstructional Operations UPDATE

INSTRUCTION SHEET

NOTE: This packet includes only those policy manual pages that have been revised, deleted or newly established. Full text pages are included and are to be substituted as indicated below.

This update revises various board policies and administrative regulations in Series 3000 of the AASB Model Policies, *Business and Noninstructional Operations*.

For ease of School Boards, AASB has identified those portions of the Update that require formal Board action in order to implement the policy changes. This is indicated by a “Yes” or “No.” A “No” is used if changes have been made only to an AR or an Exhibit, or if policy changes are limited to explanatory notes, legal reference or cross-reference updates, or minor grammatical or stylistic changes that have not changed the policy meaning.

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
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ARTICLE 3, Series 3000 – Business and Noninstructional Operations

BP 3000	Yes	This update clarifies the working relationship between the Board and Superintendent, as well stylistic edits to better reflect the Board’s fiscal practices.
BP 3100	No	This update provides stylistic edits to the Board’s budget process, and clarifies the importance of public input in the budgetary process.
AR 3100	No	This update recognizes that some local ordinances may require a date earlier than May for the adoption of a budget. As an AR, this update does not require board approval.
BP 3260	No	This update provides stylistic edits to the Board’s material fees program.
BP 3270	Yes	This update provides the Superintendent greater discretion to dispose of used District property, in an amount up to \$5,000.
BP 3280	No	This update clarifies that districts in municipalities or boroughs may work with their municipality or borough on the sale or lease of school facilities.

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
BP 3290	Yes	To ensure appropriate oversight, this update establishes that all donations greater than \$1,000 shall be brought before the Board. It also states that the Superintendent may apply for special revenue grants.
BP 3300	Yes	This update removes the requirement that the Board approve or ratify <i>all</i> transactions. Transactions may still be subject to Board approval elsewhere in board policy.
BP 3315	Yes	This update adds a conflict of interest provision for awards with federal funds.
BP 3400	No	This update provides stylistic edits to the management of district accounts policy.
BP 3440	No	This update adds a reference to BP 3440.1, <i>Fixed Assets Capitalization</i> .
BP 3450	Yes	This update strengthens best practices for the maintenance of liquid money in school buildings.
AR 3450	Yes	This update renumbers AR 3451 and associates it with AR 3450.
BP 3470	No	This update clarifies the definition of the committed fund balance and assigned fund balance. It also adds reference to the DEED Uniform Chart of Accounts.
BP 3510	Yes	This update provides greater clarity regarding the Superintendent’s role in assuring proper inspection and maintenance of district buildings.
BP 3514.1	Yes	This update clarifies Board and Superintendent roles in the management of hazardous substances.
AR 3514.1	No	This update clarifies Board and Superintendent roles in the administration of pesticide application. As an AR, this update does not require board approval.

REPLACE/ADD

FORMAL
ADOPTION
REQUIRED

DESCRIPTION

BP 3515	Yes	This update provides stylistic edits to the management of school safety and security policy. It also adds several policy references.
AR 3515	No	This update strengthens best practices for security and safety in school buildings. As an AR, this update does not require board approval.
BP 3515.6	No	This update makes grammatical corrections to BP 3515.6
BP 3530	No	This update emphasizes Board intent to maintain a robust risk management program.
BP 3540	Yes	This update clarifies that there must be adequate space on a bus schedule so that transportation to charter schools does not interfere with transportation to attendance area schools. It also makes stylistic changes.
BP 3541.1	Yes	This update raises the recommended amount of private insurance for persons transporting students to \$1,000,000. It also revises the school related trip section to ensure that trips in school vans are covered by policy.
BP 3541.5	Yes	This update removes the monetary requirement for districts that wish to adopt in-lieu-of transportation arrangements with parents.
BP 3542	No	This update retitles BP 3542 to recognize that it applies to bus drivers.
BP 3550	Yes	This update includes language to recognize various dietary guidelines that may apply to different districts. It also updated nutrition terminology. Finally, it updates language authorizing the use of independent contractors to perform food services.
BP 3554	No	This update makes the food sale policy inclusive of all District programs.
BP 3580	No	This update incorporates reference to AS 40.21.070, <i>Records Management for Local Records</i> .

CONCEPTS AND ROLES

The School Board recognizes that money and money management comprise the foundational support of the entire school program. To make that support as effective as possible, the Board intends to:

1. Encourage advance planning through the best possible budget procedures.
2. Explore practical sources of dollar income.
3. Guide the expenditure of funds so as to derive the greatest possible educational returns.
4. Expect sound fiscal management from the administration.
5. Advocate a level of per student funding sufficient to provide quality education.

The Board desires to support the educational program with high standards of safety in the operation and maintenance of school facilities, equipment and services.

Role of the Board

The Board:

1. Solicits public input on educational needs and utilizes that information in making budget decisions.
2. Approves and adopts the annual budget and approves budget revisions.
3. Is accountable for all district funds.
4. Adopts written policies governing the purchase of supplies and equipment.
5. Monitors all expenditures by receiving statements and approving payments.
6. Reviews the annual audit of district accounts and business procedures.
7. Adopts an insurance program which complies with law and reflects prudent financial management.
8. Provides for long-range plans to acquire or dispose of sites and to add, maintain and staff new facilities.
9. Advocates and secures community support for additional financing when necessary.

CONCEPTS AND ROLES (continued)**Role of Superintendent**

The Superintendent or designee:

1. Prepares the detailed annual budget and presents it to the Board for adoption.
2. Administers the budget and keeps expenditures within approved limits.
3. Enforces purchase order policies and regulations.
4. Establishes control/inventory systems to account for district funds, supplies and equipment in accordance with law and Board policy.
5. Makes all financial reports required by law or Board policy and prepares reports for public release.
6. Analyzes the district's financial condition and presents the Board with proposals for meeting financial needs.
7. Provides for the annual audit of district accounts and business procedures.
8. Helps the Board to establish an adequate insurance program.
9. Maintains the district's non-instructional operations.

Working Relationships of the Board and Superintendent or Designee

The Superintendent or designee shall recommend financial plans to the Board in accordance with the district's goals and objectives, whenever district programs may be endangered by a lack of funds or when the continuation of district programs may result in an over expenditure of district funds.

The Board desires complete information from the Superintendent or designee on all matters relating to the district's financial operations. The Board shall closely scrutinize all district financial operations so that it may fully discharge its legal responsibilities with regard to school finance.

(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

ALASKA STATUTES

14.08.101 Powers (Regional School Boards)

14.08.111 Duties (Regional School Boards)

14.12.020 Support, Management and Control

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.14.090 Additional duties

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

CONCEPTS AND ROLES

BP 3000(a)

The School Board recognizes that fiscal resources and fiscal management comprise the foundational support of the entire school program. To make that support as effective as possible, the School Board intends to:

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1. encourage advance planning through the best possible budget procedures
2. explore practical sources of revenue
3. guide the expenditure of funds so as to derive the greatest possible educational returns.
4. expect sound fiscal management from the administration
5. advocate a level of per student funding sufficient to provide quality education

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The School Board desires to support the educational program with high standards of safety in the operation and maintenance of school facilities, equipment and services.

Role of The School Board

The School Board:

1. solicits public input on educational needs and utilizes that information in making budget decisions.
2. approves and adopts the annual budget and approves budget transfers.
3. is accountable for all district funds.
4. adopts written policies governing the purchase of supplies and equipment.
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WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

CONCEPTS AND ROLES (continued)

BP 3000(b)

9. advocates and secures community support for additional financing when necessary.

Role of Superintendent or Designee

The Superintendent or designee:

1. prepares the detailed annual budget and presents it to the School Board for adoption.
2. administers the budget and keeps expenditures within approved limits.
3. enforces requisition and purchase order policies and regulations.
4. establishes control/inventory systems to account for district funds, supplies and equipment in accordance with law and School Board policy.
5. makes all financial reports required by law or School Board policy and prepares reports for public release.
6. analyzes the district's financial condition and presents the School Board with proposals for meeting financial needs including budget revisions.
7. provides for the annual audit of district accounts and business procedures.
8. helps the School Board to establish an adequate insurance program.
9. maintains the district's noninstructional and business operations.

Working Relationships of the School Board and Superintendent or Designee

The Superintendent or designee shall recommend financial plans to the School Board in accordance with the district's mission, vision, strategic goals and objectives. The Superintendent shall recommend financial plans and options whenever district programs may be endangered by a lack of funds or when the continuation of district programs may result in an over expenditure of district funds.

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The School Board desires complete information from the Superintendent or designee on all matters relating to the district's financial operations. The School Board shall closely monitor all district financial operations so that it may fully discharge its legal responsibilities with regard to school finance. The School Board will work with the Superintendent to determine the timing and format of certain financial reports, so information is useful in decision making.

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WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

CONCEPTS AND ROLES (continued)

BP 3000(c)

(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

ALASKA STATUTES

14.08.101 Powers (Regional School Boards)

14.08.111 Duties (Regional School Boards)

14.12.020 Support, Management and Control

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.14.090 Additional duties

Revised 10/2021

CONCEPTS AND ROLES

BP 3000(a)

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1. encourage advance planning through the best possible budget procedures
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4. expect sound fiscal management from the administration
5. advocate a level of per student funding sufficient to provide quality education

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(cf. 3460 - Financial Reports and Accountability)

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14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.14.090 Additional duties

Revised 10/2021

BUDGET

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget which is compatible with district goals and objectives.

(cf. 0200 - Goals for the School District)
(cf. 3460 - Financial Reports and Accountability)

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget.

(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

- 14.07.030 Powers of state department*
- 14.07.170 Additional powers and duties of state board*
- 14.12.020 Support, management and control*
- 14.14.060 Relationship between borough school district and borough*
- 14.14.065 Relationship between city school district and city*
- 14.17.300 - 14.17.990 Financing of public schools*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 09.006 - 4 AAC 09.050 State Aid*
- 4 AAC 09.110 - 4 AAC 09.990 School Operating Fund*

Reviewed 9/2014
Reviewed 2/2021
Reviewed 3/2022

BUDGET

Public Hearing and Availability of Proposed Budget

The proposed budget, showing expenditures and all revenues, shall be made available for public inspection before the public hearing date.

The Board shall hold a public hearing on the proposed budget for the purpose of permitting any district resident to appear and speak to the budget or any item on the budget.

Adoption of the Budget

The adoption of the budget shall not take place until the public hearing is concluded. The district budget shall conform to state regulations regarding form and content.

By May 1, the Board shall adopt and submit an annual budget to the city council for approval of the local contribution of revenue to the school district. If budget revisions are necessary based on the amount of local contribution to the schools approved by the city council, the Board shall conduct a public hearing prior to adopting a revised budget. (A.S. 14.14.060/14.14.065)

Reviewed 9/2014

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

BUDGET

BP 3100

Note: Pursuant to A.S. 14.12.020, Regional Educational Attendance Areas are maintained by the state. Borough and city school districts are funded through local contributions authorized by the borough assembly or city council and state apportionments based on the amount of local contributions as defined in A.S. 14.17.410. A.S. 14.17.900 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

The School Board shall establish and maintain a balanced budget. The School Board shall adopt an annual budget which is compatible with the district's mission, vision, strategic plan, and Board goals and objectives.

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(cf. 0200 - Goals for the School District)
(cf. 3460 - Financial Reports and Accountability)

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. The Board shall take public input prior to the adoption of the budget or a revised budget. A public hearing shall be held prior to the adoption of the budget or a revised budget.

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Note: The following optional paragraph provides for early public input and may be revised as desired.

Public input early in the budget preparation process is encouraged. A budget advisory committee, composed of members of the community and staff, which shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the School Board, is recommended.

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(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

- 14.07.030 Powers of state department
- 14.07.170 Additional powers and duties of state board
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ALASKA ADMINISTRATIVE CODE

- 4 AAC 09.006 - 4 AAC 09.050 State Aid
- 4 AAC 09.110 - 4 AAC 09.990 School Operating Fund

Revised 10/2021

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AASB POLICY REFERENCE MANUAL

9/92

REVENUE

{01204796}

BP 3200

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BUDGET

BP 3100

Note: Pursuant to A.S. 14.12.020, Regional Educational Attendance Areas are maintained by the state. Borough and city school districts are funded through local contributions authorized by the borough assembly or city council and state apportionments based on the amount of local contributions as defined in A.S. 14.17.410. A.S. 14.17.900 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

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(cf. 0200 - Goals for the School District)

(cf. 3460 - Financial Reports and Accountability)

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Public input early in the budget preparation process is encouraged. A budget advisory committee, composed of members of the community and staff, which shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the School Board, is recommended.

(cf. 1220 - Citizen Advisory Committees)

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14.07.170 Additional powers and duties of state board

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ALASKA ADMINISTRATIVE CODE

4 AAC 09.006 - 4 AAC 09.050 State Aid

4 AAC 09.110 - 4 AAC 09.990 School Operating Fund

Revised 10/2021

BUDGET

AR 3100

Public Hearing and Availability of Proposed Budget

The proposed budget, showing expenditures, cash balances and all revenues, shall be made available for public inspection before the public hearing date.

The Board shall hold a public hearing on the proposed budget for the purpose of permitting any district resident to appear and speak to the budget or any item on the budget.

Adoption of the Budget

The adoption of the budget shall not take place until the public hearing is concluded. The district budget shall conform to state regulations regarding form and content.

Note: The following paragraph applies to borough and city school districts and may be expanded as appropriate. If the borough assembly /city council doesn't respond within 30 days the amount submitted is automatically approved.

By May 1, or at an earlier date if required by local ordinance, the Board shall adopt and submit an annual budget to the borough assembly/city council for approval of the local contribution of revenue to the school district. If budget revisions are necessary based on the amount of local contribution to the schools approved by the borough assembly/city council, enrollment changes, or other budget change, the Board shall conduct a public hearing prior to adopting a revised budget. (A.S. 14.14.060/14.14.065)

Note: The following paragraph reflects the requirements of 4 AAC 09.110 and 4 AAC 09.120 regarding state approval of the district budget.

By July 15, the adopted budget shall be submitted to the state department of education for approval. The state commissioner may reject the district budget if it is not in the form required by the state, is not balanced, does not meet local effort requirements of law, or does not otherwise meet the requirements of AS 14.17.910. If rejected by the state, the district is not eligible for state aid under AS 14.09 or AS 14.17 until the district has submitted a revised budget that has been approved by the department. If the budget contains a prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected. (4 AAC 09.110/09.120/09.130)

Revised 10/2021

MATERIALS FEES

The School Board will make every effort to provide the instructional equipment, books and materials needed to maintain the desired instructional program so that teachers, students, and parents/guardians do not feel compelled to provide such items and school fund raising activities are minimized. The sale of any school supplies or materials must be authorized by the Superintendent or designee or the Board.

(cf. 1321 - Soliciting Funds from and by Students)

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

MATERIALS FEES

BP 3260

The School Board will make every effort to provide the resources needed to maintain the desired instructional program so that teachers, students, and parents/guardians do not feel compelled to provide such items and school fund raising activities are minimized. The sale of any school supplies or materials must be authorized by the Superintendent or designee.

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(cf. 1321 - Soliciting Funds from and by Students)

Revised 10/2021

MATERIALS FEES

BP 3260

The School Board will make every effort to provide the resources needed to maintain the desired instructional program so that teachers, students, and parents/guardians do not feel compelled to provide such items and school fund raising activities are minimized. The sale of any school supplies or materials must be authorized by the Superintendent or designee.

(cf. 1321 - Soliciting Funds from and by Students)

Revised 10/2021

**SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES
(PERSONAL PROPERTY)**

The School Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district and that the disposal of such property may be in the best interests of the district.

The Superintendent or designee shall identify to the Board all inventoried personal property that has been disposed of during the year, including the reason for disposal, the estimated purchase value and the method of disposition. Disposal of items of a purchase value of \$20,000 or more shall be approved by the Board in advance. The sale or disposal of district personal property shall be done in accordance with the state and federal laws.

(cf. 3440- Inventories)

*Revised 9/06
Reviewed 10/2014
Reviewed 2/2021
Reviewed 3/2022*

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

**SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES
(Personal Property)**

BP 3270

Note: Borough and city districts should check city and borough ordinances for requirements, if any, regarding sale of equipment.

The School Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district and that the disposal of such property may be in the best interests of the district.

The Superintendent or designee shall identify to the School Board all inventoried personal property not needed by the district, together with the estimated value and recommended disposition. With School Board approval, the Superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with state and federal law.

Disposal of items with an estimated value of less than \$5,000 will be left to the discretion of the Superintendent or designee.

(cf. 3440- Inventories)

Revised 10/2021

**SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES
(Personal Property)**

BP 3270

Note: Borough and city districts should check city and borough ordinances for requirements, if any, regarding sale of equipment.

The School Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district and that the disposal of such property may be in the best interests of the district.

The Superintendent or designee shall identify to the School Board all inventoried personal property not needed by the district, together with the estimated value and recommended disposition. With School Board approval, the Superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with state and federal law.

Disposal of items with an estimated value of less than \$5,000 will be left to the discretion of the Superintendent or designee.

(cf. 3440- Inventories)

Revised 10/2021

SALE OR LEASE OF SCHOOL FACILITIES OR REAL PROPERTY

The Board shall dispose of, or recommend to the city the disposal of, school facilities or real property whenever it is apparent the district will have no future use for it. If unused property will be needed at some future time, the Board may lease, or recommend to the state the lease of, such property. Any sale or lease of school facilities or real property will conform to the provisions of law.

(cf. 1330 - Use of School Facilities)

The School Board encourages public participation in the determination of school facility needs.

(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

14.07.030 Powers of state department

14.08.101 Powers (Regional school boards)

14.08.151 Land and buildings

ALASKA ADMINISTRATIVE CODE

4 AAC 32.085 Disposal of abandoned or obsolete property

Revised 11/05

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

SALE OR LEASE OF SCHOOL FACILITIES OR REAL PROPERTY

BP 3280

Note: Pursuant to A.S. 14.14.060 and 14.14.065, the borough assembly and city council are empowered to determine the location of school buildings. The regional school board may obtain title to school lands and buildings from the state pursuant to A.S. 14.08.151. The following sample policy may be revised or deleted as appropriate.

The School Board shall dispose of, or recommend to the municipality, borough, or state the disposal of, school facilities or real property whenever it is apparent the district will have no future use for it. If unused property will be needed at some future time, the School Board may lease, or recommend to the municipality, borough, or state the lease of, such property. Any sale or lease of school facilities or real property will conform to the provisions of law.

(cf. 1330 - Use of School Facilities)

The School Board encourages public participation in the determination of school facility needs.

(cf. 1220 - Citizen Advisory Committees)

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14.08.101 Powers (Regional school boards)

14.08.151 Land and buildings

ALASKA ADMINISTRATIVE CODE

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Revised 10/2021

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(cf. 1330 - Use of School Facilities)

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(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

14.07.030 Powers of state department

14.08.101 Powers (Regional school boards)

14.08.151 Land and buildings

ALASKA ADMINISTRATIVE CODE

4 AAC 32.085 Disposal of abandoned or obsolete property

Revised 10/2021

GIFTS, GRANTS, AND REQUESTS

The School Board greatly appreciates the support of community members and may accept suitable donations on behalf of the district. To be acceptable, a gift must satisfy the following criteria:

1. Not begin a program which the Board would be unwilling to continue when the donated funds are exhausted.
2. Not entail undesirable or hidden costs, such as additional staff workload.
3. Place no restrictions on the school program.
4. Not be inappropriate or harmful to the best education of students.
5. Not imply endorsement of any business or product.
6. Not conflict with any provision of the Board policy or public law.
7. Have a purpose consistent with those of the district.

The Board discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students. Use of a gift shall not be impaired by restrictions or conditions imposed by the donor. The Board will try to follow the donor's wishes insofar as they do not conflict with district philosophy or operations.

Upon acceptance by the School Board, all gifts, grants and bequests shall become school district property, and the donors shall be deemed to have relinquished all ownership and oversight rights to the gifts of bequest. At the Superintendent or designee's discretion, a gift may be used at a particular school.

(cf. 3430 - Investing)
(cf. 3440 - Inventories)

Reviewed 10/2014
Reviewed 2/2021
Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

GIFTS, GRANTS AND BEQUESTS

BP 3290

Note: This optional policy may be revised as needed to reflect district philosophy and needs.

The School Board greatly appreciates the support of community members and may accept suitable donations on behalf of the district. All donations greater than \$1,000 shall be brought before the Board. The Superintendent or designee may apply for special revenue grants.

Deleted:

To be acceptable, a gift, grant, or bequest must satisfy the following criteria:

1. not begin a program which the School Board would be unable to continue when the donated funds are exhausted.
2. not entail undesirable or hidden costs, such as additional staff workload.
3. place no restrictions on the school program.
4. not be inappropriate or harmful to the best education of students.
5. not imply endorsement of any business or product.
6. not conflict with any provision of the School Board policy or public law.
7. have a purpose consistent with those of the district.

Deleted: unwilling

The School Board discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students. Use of a gift shall not be impaired by restrictions or conditions imposed by the donor. The School Board will try to follow the donor's wishes insofar as they do not conflict with district philosophy or operations.

Upon acceptance by the School Board, all gifts, grants and bequests shall become school district property. At the Superintendent or designee's discretion, a gift may be used at a particular school.

(cf. 3430 - Investing)

(cf. 3440 - Inventories)

Revised 10/2021

GIFTS, GRANTS AND BEQUESTS

BP 3290

Note: This optional policy may be revised as needed to reflect district philosophy and needs.

The School Board greatly appreciates the support of community members and may accept suitable donations on behalf of the district. All donations greater than \$1,000 shall be brought before the Board. The Superintendent or designee may apply for special revenue grants.

To be acceptable, a gift, grant, or bequest must satisfy the following criteria:

1. not begin a program which the School Board would be unable to continue when the donated funds are exhausted.
2. not entail undesirable or hidden costs, such as additional staff workload.
3. place no restrictions on the school program.
4. not be inappropriate or harmful to the best education of students.
5. not imply endorsement of any business or product.
6. not conflict with any provision of the School Board policy or public law.
7. have a purpose consistent with those of the district.

The School Board discourages any gifts which may directly or indirectly impair its commitment to providing equal educational opportunities for all district students. Use of a gift shall not be impaired by restrictions or conditions imposed by the donor. The School Board will try to follow the donor's wishes insofar as they do not conflict with district philosophy or operations.

Upon acceptance by the School Board, all gifts, grants and bequests shall become school district property. At the Superintendent or designee's discretion, a gift may be used at a particular school.

(cf. 3430 - Investing)
(cf. 3440 - Inventories)

Revised 10/2021

EXPENDITURES/SPENDING AUTHORITY

The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior Board approval is required for purchases over \$20,000.

(cf. 3310 - Purchasing Procedures)

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

(cf. 3460 - Financial Reports and Accountability)

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless an amount sufficient to cover the purchase is available in the budget for transfer.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

Legal Reference:

ALASKA STATUTES

14.08.101 - Powers (Regional school boards)

14.08.111 - Duties (Regional school boards)

14.14.060 - Relationship between borough school district and borough

14.14.065 - Relationship between city school district and city

14.17.190 - Restrictions governing receipt and expenditure of money from public school foundation account

36.30. - State Procurement Code

37.05 - Fiscal Procedures Act

Revised 1/06

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

EXPENDITURES/EXPENDING AUTHORITY

BP 3300

Note: The following sample policy should be revised as appropriate to reflect district philosophy and needs. A.S. 14.14.060 and 14.14.065 provide that the borough assembly/city council, with the consent of the borough/city school district, may by ordinance delegate to the school district responsibility for a centralized treasury and/or accounting system. A.S. 14.08.101 empowers regional school boards to establish their own fiscal procedures and exempts them from A.S. 36.30 (State Procurement Code) and A.S. 37.05 (Fiscal Procedures Act). A.S. 14.08.111 requires the regional school board to designate employees authorized to direct disbursements from school funds of the School Board.

The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior School Board approval is required for purchases over \$ _____.

Deleted: The School Board shall approve or ratify all transactions.

(cf. 3310 - Purchasing Procedures)

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

(cf. 3460 - Financial Reports and Accountability)

Note: A.S. 14.17.225 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless an amount sufficient to cover the purchase is available in the budget for transfer.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

The School Board shall not recognize obligations incurred contrary to School Board policy and administrative regulations.

Legal Reference:

ALASKA STATUTES

14.08.101 Powers (Regional school boards)

14.08.111 Duties (Regional school boards)

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.17.190 Restrictions governing receipt and expenditure of money from public school foundation account

36.30. State Procurement Code

37.05 Fiscal Procedures Act

Revised 10/2021

EXPENDITURES/EXPENDING AUTHORITY

BP 3300

Note: The following sample policy should be revised as appropriate to reflect district philosophy and needs. A.S. 14.14.060 and 14.14.065 provide that the borough assembly/city council, with the consent of the borough/city school district, may by ordinance delegate to the school district responsibility for a centralized treasury and/or accounting system. A.S. 14.08.101 empowers regional school boards to establish their own fiscal procedures and exempts them from A.S. 36.30 (State Procurement Code) and A.S. 37.05 (Fiscal Procedures Act). A.S. 14.08.111 requires the regional school board to designate employees authorized to direct disbursements from school funds of the School Board.

The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior School Board approval is required for purchases over \$_____.

(cf. 3310 - Purchasing Procedures)
(cf. 3311 - Bids)
(cf. 3312 - Contracts)
(cf. 3460 - Financial Reports and Accountability)

Note: A.S. 14.17.225 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless an amount sufficient to cover the purchase is available in the budget for transfer.

(cf. 3100 - Budget)
(cf. 3110 - Transfer of Funds)

The School Board shall not recognize obligations incurred contrary to School Board policy and administrative regulations.

Legal Reference:

ALASKA STATUTES

- 14.08.101 Powers (Regional school boards)*
- 14.08.111 Duties (Regional school boards)*
- 14.14.060 Relationship between borough school district and borough*
- 14.14.065 Relationship between city school district and city*
- 14.17.190 Restrictions governing receipt and expenditure of money from public school foundation account*
- 36.30. State Procurement Code*
- 37.05 Fiscal Procedures Act*

Revised 10/2021

RELATIONS WITH VENDORS

No district employee or Board member shall accept personal gifts, commissions or expense-paid trips from individuals or companies selling equipment, materials or services required in the operation of district programs. Gifts include any gift purchased specifically for an employee which is not generally offered to other buyers.

This policy does not prohibit employees from accepting promotional or advertising items such as calendars, desk pads, notebooks and other office gadgets which are offered by business concerns free to all as part of their public relations programs.

District employees who work for or serve as consultants for potential vendors shall not participate in evaluating any equipment, materials or services of that vendor or its competitors.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 9270 - Conflict of Interest)

This policy does not prohibit the Board from accepting materials and/or services which are of use and benefit to the district.

(cf. 3290 - Gifts, Grants and Bequests)

Legal Reference:

ALASKA STATUTES
11.56.100-56.130 Bribery and related offenses

Universal Service Program/E-Rate Vendors

The District takes advantage of federal technology funding through the universal service program known as E-rate. E-rate participants may not, at any time, solicit or accept gifts or other things of value from an existing or potential E-rate service provider. Nominal gifts and refreshments may be allowed as authorized by the Superintendent or designee.

E-rate gift prohibitions apply to the School Board and to employees, consultants or contractors involved in the District's E-rate Program who: prepare, approve, sign, or submit E-rate applications, technology plans or other E-rate forms; prepare bids, communicate, or work with E-rate service providers, E-rate consultants, or the Universal Service Administrative Company; and those responsible for monitoring compliance with the E-rate program.

Charitable donations by service providers in support of the schools are permitted. These contributions may not be directly or indirectly related to E-rate procurement activities or decisions.

The Superintendent or designee shall develop guidelines to implement this policy in compliance with E-rate program rules.

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

RELATIONS WITH VENDORS

BP 3315(a)

Note: The following optional policy should be revised as needed to reflect district philosophy and needs and is intended to avoid situations wherein a conflict of interest exists or appears to exist. A.S. 11.56.100-11.56.130 defines the felony offense of receiving a bribe and the misdemeanor offense of receiving unlawful gratuities. Receiving a bribe includes soliciting or receiving a benefit with the intention or understanding that a public servant's decisions or actions will be influenced. Receiving unlawful gratuities includes soliciting a benefit of any value or accepting any benefit having a value of \$50 or more for performing an official act not entitled to any special or additional compensation.

No district employee or Board member shall accept personal gifts, commissions or expense-paid trips from individuals or companies selling equipment, materials or services required in the operation of district programs. Gifts include any gift purchased specifically for an employee which is not generally offered to other buyers.

This policy does not prohibit employees from accepting promotional or advertising items such as calendars, desk pads, notebooks and other office gadgets which are offered by business concerns free to all as part of their public relations programs.

District employees who work for or serve as consultants for potential vendors shall not participate in evaluating any equipment, materials or services of that vendor or its competitors.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)
(cf. 9270 - Conflict of Interest)

This policy does not prohibit the Board from accepting materials and/or services which are of use and benefit to the district.

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by federal funds if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm consideration for a contract. The employees, officers, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Universal Service Program/E-Rate Vendors

Note: The following language should be adopted by those districts receiving E-rate discounts. Effective 2011, the FCC amended its E-rate program rules and adopted gift restrictions for schools and districts participating in E-rate. The receipt of gifts by applicants from service providers and potential providers is a competitive bidding violation. The gift prohibitions are always applicable, not just during the bidding process. Relevant school district personnel may not solicit or receive any gift or other thing of value from a service provider participating in or seeking to participate in the E-rate program. There are limited exceptions, including when the value of the item is worth \$20 or less, so long as items do not exceed \$50 per year per employee from any one service provider.

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

RELATIONS WITH VENDORS (continued)

BP 3315(b)

The District takes advantage of federal technology funding through the universal service program known as E-rate. E-rate participants may not, at any time, solicit or accept gifts or other things of value from an existing or potential E-rate service provider. Nominal gifts and refreshments may be allowed as authorized by the Superintendent or designee.

E-rate gift prohibitions apply to the School Board and to employees, consultants or contractors involved in the District's E-rate Program who: prepare, approve, sign, or submit E-rate applications, technology plans or other E-rate forms; prepare bids, communicate, or work with E-rate service providers, E-rate consultants, or the Universal Service Administrative Company; and those responsible for monitoring compliance with the E-rate program.

Charitable donations by service providers in support of the schools are permitted. These contributions may not be directly or indirectly related to E-rate procurement activities or decisions.

The Superintendent or designee shall develop guidelines to implement this policy in compliance with E-rate program rules.

(cf. 3290 - Gifts, Grants and Bequests)

Legal Reference:

CODE OF FEDERAL REGULATIONS

47 C.F.R. Part 54, subpart f, Universal Service Support for Schools and Libraries

ALASKA STATUTES

11.56.100-56.130 Bribery and related offenses

Revised 10/2021

Deleted: 2/1

RELATIONS WITH VENDORS

BP 3315(a)

Note: The following optional policy should be revised as needed to reflect district philosophy and needs and is intended to avoid situations wherein a conflict of interest exists or appears to exist. A.S. 11.56.100-11.56.130 defines the felony offense of receiving a bribe and the misdemeanor offense of receiving unlawful gratuities. Receiving a bribe includes soliciting or receiving a benefit with the intention or understanding that a public servant's decisions or actions will be influenced. Receiving unlawful gratuities includes soliciting a benefit of any value or accepting any benefit having a value of \$50 or more for performing an official act not entitled to any special or additional compensation.

No district employee or Board member shall accept personal gifts, commissions or expense-paid trips from individuals or companies selling equipment, materials or services required in the operation of district programs. Gifts include any gift purchased specifically for an employee which is not generally offered to other buyers.

This policy does not prohibit employees from accepting promotional or advertising items such as calendars, desk pads, notebooks and other office gadgets which are offered by business concerns free to all as part of their public relations programs.

District employees who work for or serve as consultants for potential vendors shall not participate in evaluating any equipment, materials or services of that vendor or its competitors.

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 9270 - Conflict of Interest)

This policy does not prohibit the Board from accepting materials and/or services which are of use and benefit to the district.

No employee, officer, or agent of the District may participate in the selection, award, or administration of a contract supported by federal funds if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm consideration for a contract. The employees, officers, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Universal Service Program/E-Rate Vendors

Note: The following language should be adopted by those districts receiving E-rate discounts. Effective 2011, the FCC amended its E-rate program rules and adopted gift restrictions for schools and districts participating in E-rate. The receipt of gifts by applicants from service providers and potential providers is a competitive bidding violation. The gift prohibitions are always applicable, not just during the bidding process. Relevant school district personnel may not solicit or receive any gift or other thing of value from a service provider participating in or seeking to participate in the E-rate program. There are limited exceptions, including when the value of the item is worth \$20 or less, so long as items do not exceed \$50 per year per employee from any one service provider.

RELATIONS WITH VENDORS (continued)

BP 3315(b)

The District takes advantage of federal technology funding through the universal service program known as E-rate. E-rate participants may not, at any time, solicit or accept gifts or other things of value from an existing or potential E-rate service provider. Nominal gifts and refreshments may be allowed as authorized by the Superintendent or designee.

E-rate gift prohibitions apply to the School Board and to employees, consultants or contractors involved in the District's E-rate Program who: prepare, approve, sign, or submit E-rate applications, technology plans or other E-rate forms; prepare bids, communicate, or work with E-rate service providers, E-rate consultants, or the Universal Service Administrative Company; and those responsible for monitoring compliance with the E-rate program.

Charitable donations by service providers in support of the schools are permitted. These contributions may not be directly or indirectly related to E-rate procurement activities or decisions.

The Superintendent or designee shall develop guidelines to implement this policy in compliance with E-rate program rules.

(cf. 3290 - Gifts, Grants and Bequests)

Legal Reference:

CODE OF FEDERAL REGULATIONS

47 C.F.R. Part 54, subpart f, Universal Service Support for Schools and Libraries

ALASKA STATUTES

11.56.100-56.130 Bribery and related offenses

Revised 10/2021

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

Accounting Systems

The Superintendent or designee shall provide ongoing internal accounting controls and a means for the accounting of income and expenditures as outlined in the adopted budget. The Superintendent or designee(s) shall maintain a uniform system of financial bookkeeping and reporting, and shall ensure that the uniform system is fully consistent with the "generally accepted accounting principles" (GAAP) as set forth in the Governmental Accounting and Financial Reporting Standards Original Pronouncements, published annually by the Governmental Accounting Standards Board.

(cf. 3440 - Inventories)

Audits

The Board shall provide for an annual audit of district accounts by a public accountant who has no personal interest in district fiscal affairs. The audit shall be conducted in accordance with the requirements of state and federal regulations.

Legal Reference:

ALASKA STATUTES

14.08.111 Duties (Regional school boards)

14.14.050 Annual Audit

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.17.505 Fund balance in school operating fund

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 06.121 Annual financial reporting requirements

4 AAC 09.130 School district audit

4 AAC 09.160 Fund balance

Revised 10/11

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

The District will use the following table to classify fund balance components based on what constraints are placed on how resources can be used and the identification of the source of those constraints. The spending prioritization will determine the order in which fund balance will be spent.

Fund Balance Classification:

Fund Balance Classification	Policy Interpretation
Nonspendable	<ul style="list-style-type: none"> • Consumable Inventories • Prepays • Property held for resale • Noncurrent loans and contracts receivable must be examined. These may be classified as nonspendable, restricted, committed or assigned based on the restrictions placed on the usage of the loan repayments.
Restricted	<ul style="list-style-type: none"> • Resources are restricted for use by the: <ul style="list-style-type: none"> ○ Alaska Constitution ○ Federal government ○ Debt covenants ○ External parties ○ Grantors • Contract commitments • A restricted fund balance can never be negative.
Committed	<ul style="list-style-type: none"> • Resources are restrained for use by School Board action • Commitments may <u>only</u> be changed or lifted by the Board taking the same formal action that imposed the constraint originally. • Commitments of fund balance <u>must</u> be in place before the end of the fiscal year. A committed fund balance can never be negative.

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

<p>Assigned</p>	<ul style="list-style-type: none"> • Resources are restrained for use by the School Board. • Amounts that are not restricted or committed and intended to be used for the purpose of the fund. • Assignments can occur any time before issuance of financial statements. • Assignment ability has been delegated by the Board to the Superintendent or designee. • An assigned fund balance can never be negative. Assignments can never cause the overall fund balance to be negative.
<p>Unassigned</p>	<ul style="list-style-type: none"> • A positive balance is only reportable in general fund. • May be negative (deficit) fund balance for other fund types.

Spending Prioritization:

The District's spending policy is to spend restricted fund balance first, followed by committed, assigned and unassigned fund balance.

Added 10/11
Reviewed 10/2014
Reviewed 2/2021
Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

BP 3400

Note: 4 AAC 06.120 lists state adopted basic guides for public school accounting systems and the annual audit and requires that districts implement procedures consistent with these guides.

Accounting Systems

The Superintendent or designee shall provide ongoing internal accounting controls and a means for the accounting of revenue and expenditures as outlined in the adopted budget.

Deleted: income

(cf. 3440 - Inventories)

Audits

Note: A.S. 14.14.050 requires an audit by October 1 of each year. The School Board is not required to provide for an audit if an audit is conducted pursuant to A.S. 29.35.110.

The School Board shall provide for an annual audit of all district accounts by an independent public accountant who has no personal interest in district fiscal affairs. The audit shall be conducted in accordance with the requirements of federal and state regulations.

Note: Pursuant to A.S. 14.17.505, if the state department's review of the district's audit finds that the district's unreserved portion of its school operating fund year-end balance exceeds 10% of its expenditures for that year, the amount greater than 10% is deducted from state foundation aid for the current year.

Legal Reference:

ALASKA STATUTES

14.08.111 Duties (Regional school boards)

14.14.050 Annual Audit

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.17.505 Fund balance in school operating fund

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 06.121 Annual financial reporting requirements

4 AAC 09.130 School district audit

4 AAC 09.160 Fund balance

Revised 10/2021

Deleted: 1/09

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

BP 3400

Note: 4 AAC 06.120 lists state adopted basic guides for public school accounting systems and the annual audit and requires that districts implement procedures consistent with these guides.

Accounting Systems

The Superintendent or designee shall provide ongoing internal accounting controls and a means for the accounting of revenue and expenditures as outlined in the adopted budget.

(cf. 3440 - Inventories)

Audits

Note: A.S. 14.14.050 requires an audit by October 1 of each year. The School Board is not required to provide for an audit if an audit is conducted pursuant to A.S. 29.35.110.

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Note: Pursuant to A.S. 14.17.505, if the state department's review of the district's audit finds that the district's unreserved portion of its school operating fund year-end balance exceeds 10% of its expenditures for that year, the amount greater than 10% is deducted from state foundation aid for the current year.

Legal Reference:

ALASKA STATUTES

14.08.111 Duties (Regional school boards)

14.14.050 Annual Audit

14.14.060 Relationship between borough school district and borough

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14.17.505 Fund balance in school operating fund

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 06.121 Annual financial reporting requirements

4 AAC 09.130 School district audit

4 AAC 09.160 Fund balance

Revised 10/2021

INVENTORIES

The Superintendent or designee shall provide for the proper control and conservation of district property. He/she shall maintain an inventory of fixed assets for all items currently valued in excess of \$5,000 or a lesser amount if required by state or federal grant requirements or regulations.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3400 - Management of District Assets/Accounts)

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.017 School construction grant conditions

14.14.050 Annual audit

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 51.300 Vocational facilities and equipment

CARL D. PERKINS VOCATIONAL EDUCATION ACT, Public Law 98-524, 99-159

34 CODE OF FEDERAL REGULATIONS, 74.132-74.140

Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

Revised 4/03

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

INVENTORIES

A physical inventory shall be conducted annually. Copies of the inventory shall be kept at the district office and school site.

Each site administrator or designee shall maintain an inventory of all equipment. The following information must be recorded:

1. Description (with manufacturer's name and/or model number).
2. Identification and/or serial number.
3. Date and cost of acquisition (estimate if unknown).
4. Funding source (grant source and grant title).
5. Status of use, condition and location
6. Date on which inventory information was verified.

All equipment shall be labeled with the district's name and an equipment or inventory control number.

The date and mode of disposal of all equipment removed from the inventory shall also be recorded.

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

INVENTORIES

BP 3440

Note: The State Department of Education and Early Development recommends inventories include items valued at \$300 or more. Identical items may be grouped together in assessing value for purposes of inventory. If desired, the School Board may specify a lower amount below.

The Superintendent or designee shall provide for the proper control and conservation of district property. He/she shall maintain an inventory for all items currently valued in excess of \$500 or a lesser amount if required by state or federal grant requirements or regulations.

Note: Pursuant to A.S. 14.11.017 equipment purchased for school construction projects funded with state funds must be accounted for under a fixed asset inventory system approved by the State Department of Education and Early Development.

(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(cf. 3440.1 Fixed Assets Capitalization)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3400 - Management of District Assets/Accounts)

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.017 School construction grant conditions

14.14.050 Annual audit

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 51.300 Vocational facilities and equipment

CARL D. PERKINS VOCATIONAL EDUCATION ACT, Public Law 98-524, 99-159

34 CODE OF FEDERAL REGULATIONS, 74.132-74.140

Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

Revised 10/2021

INVENTORIES

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(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)

(cf. 3440.1 Fixed Assets Capitalization)

(cf. 3290 - Gifts, Grants and Bequests)

(cf. 3400 - Management of District Assets/Accounts)

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.017 School construction grant conditions

14.14.050 Annual audit

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

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CARL D. PERKINS VOCATIONAL EDUCATION ACT, Public Law 98-524, 99-159

34 CODE OF FEDERAL REGULATIONS, 74.132-74.140

Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

Revised 10/2021

MONEY IN SCHOOL BUILDINGS

Money collected by district employees and student organizations shall be handled according to prudent business procedures. All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit. Any money left overnight in schools shall be kept in locked locations provided for safekeeping of valuables.

Reviewed 10/2014

Reviewed 2/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

MONEY IN SCHOOL BUILDINGS

BP 3450

Money collected by individuals and organizations on behalf of the District shall be handled according to prudent business procedures. Monies collected up to \$ _____ shall be recorded and deposited weekly. Over \$ _____ will be deposited daily. The individual recording the receipt of funds should not be the same individual who maintains custody of funds in the safe or other secured place. Whenever possible, two individuals should count funds and sign together. Any money left overnight in schools shall be kept in locked locations provided for safekeeping of valuables.

Deleted: district employees and student

Deleted: All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit.

Revised 10/2021

MONEY IN SCHOOL BUILDINGS

BP 3450

Money collected by individuals and organizations on behalf of the District shall be handled according to prudent business procedures. Monies collected up to \$_____ shall be recorded and deposited weekly. Over \$_____ will be deposited daily. The individual recording the receipt of funds should not be the same individual who maintains custody of funds in the safe or other secured place. Whenever possible, two individuals should count funds and sign together. Any money left overnight in schools shall be kept in locked locations provided for safekeeping of valuables.

Revised 10/2021

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED
Business and Noninstructional Operations
PETTY CASH FUNDS

AR 3450

Deleted: 3451

Note: The following optional regulation and petty cash amount may be revised as desired to reflect district practice.

The purpose of a petty cash fund is to have cash available in the office of the principal or other administrative officer for express charges, postage due and other unforeseen small expenses which cannot conveniently be charged and handled in the usual manner.

1. The amount of petty cash funds at any school site shall not exceed \$250.
2. The principal or administrative official in whose name the fund is created will be responsible for all expenditures made from it.
3. Each disbursement will be supported by a cash register tape, a sales slip or other evidence of the expenditure. Such evidence will be summarized monthly, or earlier if the fund needs replenishment.
4. The documents and the summary will be forwarded to the business office where a check will be issued to replenish the fund.
5. The amount on deposit plus receipts of disbursement must always equal the original amount of the fund.
6. Funds will be regularly audited by the business office.
7. Funds are subject to audit by the district's auditor.
8. Money left overnight in schools shall be kept in a safe or secured place.

(cf. 3400 - Management of District Assets)
Revised 10/2021

Deleted: ¶

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PETTY CASH FUNDS

AR 3450

Note: The following optional regulation and petty cash amount may be revised as desired to reflect district practice.

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4. The documents and the summary will be forwarded to the business office where a check will be issued to replenish the fund.
5. The amount on deposit plus receipts of disbursement must always equal the original amount of the fund.
6. Funds will be regularly audited by the business office.
7. Funds are subject to audit by the district's auditor.
8. Money left overnight in schools shall be kept in a safe or secured place.

(cf. 3400 - Management of District Assets)

Revised 10/2021

FUND BALANCE CLASSIFICATION

BP 3470(a)

The Board desires to establish a fund balance classification policy tailored to the needs of the School District in a manner consistent with governmental accounting standards. As provided for in Governmental Accounting Standards Board (GASB) Statement No. 54, the Board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance, while honoring constraints on the specific purposes for which amounts in those fund balances can be spent.

It is the responsibility of the Superintendent or designee to make recommendations to the Board regarding fund balance designations. Formal Board action is required to establish, modify, and/or rescind a committed fund balance amount.

Fund Balance Classifications

Fund balances will be classified as follows:

- A. Nonspendable fund balance – The nonspendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form; or, (b) legally or contractually required to be maintained intact. This includes items not expected to be converted to cash, including inventories, prepaid expenses, supplies, and long-term receivables, and the principal of a permanent fund.
- B. Restricted fund balance – The restricted fund balance classification is utilized when constraints (restrictions) placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or governmental laws or regulations; or, (b) imposed by law through constitutional provisions or enabling legislation. This includes “categorical balances.”
- C. Committed Fund Balance – The committed fund balance classification reflects amounts that can only be used for specific purposes determined by formal action of the Board. Commitments may be removed or changed by formal Board action. Any remaining excess fund balance in a special revenue or capital projects fund at fiscal year end shall be a committed fund balance and designated for the intended purpose of that special revenue or capital project fund. Such fund balances shall be carried over to the ensuing fiscal year as Committed Fund Balance.
- D. Assigned Fund Balance – The assigned fund balance classification reflects amounts intended to be used by the district for specific purposes. Intent can be expressed by the Board or by the Superintendent, having been designated such authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. Thus, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects and/or permanent funds (unless that amount is negative, which requires classification as unassigned fund balance).

FUND BALANCE CLASSIFICATION

BP 3470(b)

- E. Unassigned Fund Balance – The unassigned fund balance classification is the residual classification for the general fund and includes all amounts not contained in the other classifications. Positive unassigned amounts will be reported only in the general fund. If another governmental fund, other than the general fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification of that fund.

Spending Prioritization

The order of spending regarding the restricted and unrestricted fund balances, when an expenditure is incurred for which both restricted and unrestricted fund balance is available, should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The Board authorizes the Superintendent to assign amounts to a specific purpose in compliance with GASB 54. An unassigned fund balance should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

Added 3/2012
Reviewed 10/2014
Reviewed 3/2021
Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

FUND BALANCE CLASSIFICATION

BP 3470(a)

Note: This policy is consistent with the requirements of the Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The policy allows a school board to have greater control over the district's fund balances by addressing the order of spending.

Neither this policy nor GASB Statement No. 54 preclude the calculation required to be made in the Auditor's Report on Fund Balance Compliance as required by 4 AAC 06.121(5)(A).

The Board desires to establish a fund balance classification policy tailored to the needs of the School District in a manner consistent with governmental accounting standards. As provided for in Governmental Accounting Standards Board (GASB) Statement No. 54, the Board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance, while honoring constraints on the specific purposes for which amounts in those fund balances can be spent.

It is the responsibility of the Superintendent or designee to make recommendations to the Board regarding fund balance designations. Formal Board action is required to establish, modify, and/or rescind a committed fund balance amount.

Fund Balance Classifications

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- B. Restricted fund balance – The restricted fund balance classification is utilized when constraints (restrictions) placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or governmental laws or regulations; or, (b) imposed by law through constitutional provisions or enabling legislation. This includes “categorical balances.”
- C. Committed Fund Balance – The committed fund balance classification reflects amounts that can only be used for specific purposes determined by formal action of the Board. Commitments may be removed or changed by formal Board action. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Any remaining excess fund balance in a special revenue or capital projects fund at fiscal year end shall be a committed fund balance and designated for the intended purpose of that special revenue or capital project fund. Such fund balances shall be carried over to the ensuing fiscal year as Committed Fund Balance.

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED
Business and Noninstructional Operations

FUND BALANCE CLASSIFICATION (continued)

BP 3470(b)

- D. Assigned Fund Balance – The assigned fund balance classification reflects amounts intended to be used by the district for specific purposes. Intent can be expressed by the Board or by the Superintendent, having been designated such authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.
- E. Unassigned Fund Balance – The unassigned fund balance classification is the residual classification for the general fund and includes all amounts not contained in the other classifications. Positive unassigned amounts will be reported only in the general fund. If another governmental fund, other than the general fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification of that fund.

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Spending Prioritization

The order of spending regarding the restricted and unrestricted fund balances, when an expenditure is incurred for which both restricted and unrestricted fund balance is available, should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The Board authorizes the Superintendent to assign amounts to a specific purpose in compliance with GASB 54. An unassigned fund balance should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

Legal Reference:
DEED Uniform Chart of Accounts

Added 10/2021

Deleted: 3/2012

FUND BALANCE CLASSIFICATION

BP 3470(a)

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FUND BALANCE CLASSIFICATION (continued)

BP 3470(b)

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The Board authorizes the Superintendent to assign amounts to a specific purpose in compliance with GASB 54. An unassigned fund balance should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

Legal Reference:
DEED Uniform Chart of Accounts

Added 10/2021

MAINTENANCE

BP 3510

Note: In order to qualify for a capital improvement project grant or debt reimbursement under AS 14.11.011 or AS 14.11.100, a school district must have in effect a preventive maintenance plan. This plan: 1) must include a computerized maintenance management program, cardex system, or other formal systematic means of tracking the timing and costs associated with planned and completed maintenance activities, including scheduled preventive maintenance; 2) must address energy management for buildings owned or operated by the district; 3) must include a regular custodial care program for buildings owned and operated by the district; 4) must include preventive maintenance training for facility managers and maintenance employees; and 5) must include renewal and replacement schedules for electrical, mechanical, structural, and other components of facilities owned and operated by the district. Additionally, the district must be adequately adhering to the preventive maintenance plan.

The School Board recognizes the importance of timely maintenance and repair of district facilities, property and equipment in ensuring the safety of students and employees, in protecting state and local investment, in providing necessary loss control, and in helping to ensure the availability of capital funding. A preventive maintenance plan shall be in effect which includes custodial care, scheduled preventive maintenance, commissioning, and energy management for district buildings. The Superintendent or designee shall ensure a systematic means of tracking the timing and costs associated with maintenance activities; shall direct the preparation of renewal and replacement schedules for electrical, mechanical, structural, and other components of district facilities; and shall provide for preventive maintenance training for facility managers and maintenance employees.

(cf. 3511 - Energy Conservation)
(cf. 3514 - Environmental Safety)
(cf. 3515 - School Safety and Security)
(cf. 5142 - Safety)

All school buildings and equipment shall be regularly inspected to assure that all are maintained at the highest level of safety. Employees are responsible for promptly reporting to their supervisor any damage to district property or equipment.

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.100 State aid for costs of school construction debt

4 AAC 31.013 Preventive maintenance and facility management

Revised to AASB Update 6/2020

Reviewed 3/2021

Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

MAINTENANCE

BP 3510

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(cf. 3511 - Energy Conservation)

(cf. 3514 - Environmental Safety)

(cf. 3515 - School Safety and Security)

(cf. 5142 - Safety)

The Superintendent or designee shall regularly inspect district facilities and operations and make recommendations for maintenance and capital expenditures which may help the district reach its energy consumption goals.

All school buildings and equipment shall be regularly inspected to assure that all are maintained at the highest level of safety. Employees are responsible for promptly reporting to their supervisor any damage to district property or equipment.

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.100 State aid for costs of school construction debt

Revised 10/2021

Deleted: Added 1/03

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED
Business and Noninstructional Operations

AASB POLICY REFERENCE MANUAL
9/92

MAINTENANCE

BP 3510

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Legal Reference:
ALASKA STATUTES
14.11.011 Grant applications
14.11.100 State aid for costs of school construction debt

Revised 10/2021

HAZARDOUS SUBSTANCES AND PESTICIDES

Hazardous Substances

The School Board recognizes that the daily operations of our schools entail the use of potentially hazardous substances. The Superintendent or designee shall ensure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal and protection with regard to all potentially hazardous ones whenever feasible.

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk and shall inform the Board of any environmental risks in the schools.

Pesticides

The Superintendent or designee shall, when practical, ensure the use of non-chemical methods to control pests, including proper sanitation practices, structural repair, and window screens.

When application of pesticides is necessary, the Superintendent or designee shall ensure timely notice to parents and the public.

Legal Reference:

*ALASKA ADMINISTRATIVE CODE
18 AAC 90.625 School use and notification*

*Revised 2/11
Reviewed 11/2014
Reviewed 3/2021
Reviewed 3/2022*

PESTICIDE APPLICATION

The Principal/Site Administrator shall be responsible for ensuring that the following procedures are followed before application of a pesticide to an area of the school that is used by or is accessible to children.

ANNUAL REGISTRATION FOR NOTICE OF PESTICIDE APPLICATION

The Principal/Site Administrator shall provide written notice to parents/guardians at the beginning of each school year, or upon a child's enrollment, that pesticides may be used in or around the school. The notice shall explain how a parent may register to receive notification at least 24 hours prior to a pesticide treatment.

NOTICE

At least 24 hours prior to application of a pesticide, parents/guardians who have registered, as specified above, shall be provided individual notice delivered by phone, face to face oral communication, electronic mail, U.S. mail, or facsimile. The notice must contain the following information:

- (1) a description of the area where the pesticide will be applied;
- (2) the date and approximate time of application; if the application will be outdoors, the notification must include three dates in chronological order in case the preceding date is canceled due to weather;
- (3) the common or brand name of each pesticide to be used;
- (4) the targeted pests to be controlled by the pesticide;
- (5) each active ingredient in the pesticide;
- (6) the EPA registration number;
- (7) the telephone contact number, if any, on the label of the pesticide for additional information about each pesticide; and
- (8) a contact name and telephone number at the school.

Posting

Immediately before starting the application of a pesticide, the certified applicator shall post an 8 1/2 x 11-inch sign in the area of the school where the pesticide is to be applied. The Principal/Site Administrator shall ensure the sign remains posted and children are kept out of the

PESTICIDE APPLICATION (continued)

treated area until the reentry interval on the label, if any, has expired; or, if the label does not specify a reentry interval, for at least 24 hours. The sign must be in the form specified by the Department of Environmental Conservation.

If pesticides are used outside the school term and the school is open to or accessible by the public, the notification required under this section must be prominently posted in a conspicuous location on the school premises at least 24 hours before the pesticide treatment is scheduled to begin.

Emergency Application

The Principal/Site Administrator may authorize an immediate pesticide treatment without prior notification to registered parents if the administrator determines an emergency exists. An emergency includes an immediate and unanticipated threat to the health and safety of the individuals at the school. An emergency does not exempt the school from the posting requirements.

Applications Not Requiring Notice or Posting

The following pesticide applications are not subject to the notification or posting requirements of this regulation:

- (1) applications of antimicrobial pesticides;
- (2) an application where the school remains unoccupied for a continuous 72 hour period following the application of the pesticide;
- (3) applications of rodenticides in tamper resistant bait stations or in areas inaccessible to children;
- (4) applications of silica gels and other ready-to-use pastes, foams, or gels that will be used in areas inaccessible to children.

Required Record Keeping

The Principal/Site Administrator shall keep records of pesticide applications subject to the notification and posting requirements of this regulation. Records must include:

PESTICIDE APPLICATION (continued)

- (1) a copy of each notice issued, or, if no notice is issued for an emergency application, all the information required in a notice had one been issued;
- (2) the date of application;
- (3) the name and employer of the individual who applied the pesticide, including the individual's certification number;
- (4) the rate of application;
- (5) the concentration of the pesticide applied; and
- (6) the total amount of pesticide used.

Records of pesticide application must be made available to the Department of Environmental Conservation and to the public for review.

Added 11/03
Reviewed 11/2014
Reviewed 3/2021
Reviewed 3/2022

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

HAZARDOUS SUBSTANCES AND PESTICIDES

BP 3514.1

Hazardous Substances

The School Board recognizes that the daily operations of our schools entail the use of potentially hazardous substances. The Superintendent or designee shall insure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal and protection with regard to all potentially hazardous substances within the classroom and other instructional areas.

The Superintendent or designee shall develop, execute, and monitor a hazard communication plan as required by applicable law.

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk and shall inform the Board of any environmental risks in the schools.

Pesticides

The Superintendent or designee shall, when practical, ensure the use of nonchemical methods to control pests, including proper sanitation practices, structural repair, and window screens.

When application of pesticides is necessary, the Superintendent or designee shall ensure timely notice to parents and the public.

Legal Reference:

*ALASKA ADMINISTRATIVE CODE
18 AAC 90.625 School use and notification*

Revised 10/2021

Deleted: 1/03

Hazardous Substances

The School Board recognizes that the daily operations of our schools entail the use of potentially hazardous substances. The Superintendent or designee shall insure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

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Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk and shall inform the Board of any environmental risks in the schools.

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When application of pesticides is necessary, the Superintendent or designee shall ensure timely notice to parents and the public.

Legal Reference:

*ALASKA ADMINISTRATIVE CODE
18 AAC 90.625 School use and notification*

Revised 10/2021

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operation

PESTICIDE APPLICATION

AR3514.1(a)

The Superintendent or designee shall be responsible for ensuring that the following procedures are followed before application of a pesticide to an area of District property that is used by or is accessible to children.

Deleted: Principal/Site Administrator

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Note: Districts and schools are permitted to develop a registration system to provide notification of pesticide application only to those parents who wish to receive the notification. If a registration system is not used, all parents of students at the applicable school site must receive notice prior to each pesticide application. 18 AAC 90.625.

Annual Registration for Notice of Pesticide Application

The Superintendent or designee shall provide written notice to parents/guardians at the beginning of each school year, or upon a child's enrollment, that pesticides may be used in or around district property. The notice shall explain how a parent may register to receive notification at least 24 hours prior to a pesticide treatment.

Deleted: Principal/Site Administrator

Deleted: the school

Notice

Note: If the notice is given in writing, it may not be included with any other notice being provided to parents or guardians on another matter. 18 AAC 90.625(d).

At least 24 hours prior to application of a pesticide, parents/guardians who have registered, as specified above, shall be provided individual notice delivered by phone, in person, electronic mail, U.S. mail, or facsimile. The notice must contain the following information:

Deleted: face to face oral communication

- (1) a description of the area where the pesticide will be applied;
- (2) the date and approximate time of application; if the application will be outdoors, the notification must include three dates in chronological order in case the preceding date is canceled due to weather;
- (3) the common or brand name of each pesticide to be used;
- (4) the targeted pests to be controlled by the pesticide;
- (5) each active ingredient in the pesticide;
- (6) the EPA registration number;
- (7) the telephone contact number, if any, on the label of the pesticide for additional information about each pesticide; and
- (8) a contact name and telephone number at the school.

PESTICIDE APPLICATION (continued)

AR 3514.1(b)

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operation

Posting

Immediately before starting the application of a pesticide, the certified applicator shall post an 8 1/2 x 11-inch sign in the area of the school where the pesticide is to be applied. The Superintendent or designee shall ensure the sign remains posted and children are kept out of the treated area until the reentry interval on the label, if any, has expired; or, if the label does not specify a reentry interval, for at least 24 hours. The sign must be in the form specified by the Department of Environmental Conservation.

Deleted: Principal/Site Administrator

If pesticides are used outside the school term and the school is open to or accessible by the public, the notification required under this section must be prominently posted in a conspicuous location on the school premises at least 24 hours before the pesticide treatment is scheduled to begin and for at least 24 hours after application.

Emergency Application

The Superintendent or designee may authorize an immediate pesticide treatment without prior notification to registered parents if the Superintendent or designee determines an emergency exists. An emergency includes an immediate and unanticipated threat to the health and safety of individuals on District property. An emergency does not exempt the District from the posting requirements, to the extent possible.

Deleted: Principal/Site Administrator

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Applications Not Requiring Notice or Posting

The SDS and/or DEC regulations should be consulted before determining that a pesticide does not require notification or posting. The following pesticide applications are not subject to the notification or posting requirements of this regulation:

- (1) applications of antimicrobial pesticides;
- (2) an application where the school remains unoccupied for a continuous 72 hour period following the application of the pesticide;
- (3) applications of rodenticides in tamper resistant bait stations or in areas inaccessible to children;
- (4) applications of silica gels and other ready-to-use pastes, foams, or gels that will be used in areas inaccessible to children.

Required Record Keeping

The Superintendent or designee shall keep records of pesticide applications subject to the notification and posting requirements of this regulation. Records must include

Deleted: Principal/Site Administrator

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operation

(1) a copy of each notice issued, or, if no notice is issued for an emergency application, all the information required in a notice had one been issued;

(2) the date of application;

(3) the name and employer of the individual who applied the pesticide, including the individual's certification number;

(4) the rate of application;

(5) the concentration of the pesticide applied; and

(6) the total amount of pesticide used.

Records of pesticide application must be made available to the Department of Environmental Conservation and to the public for review.

Revised: 10/2021

Deleted: Added 1/03

PESTICIDE APPLICATION

AR3514.1(a)

The Superintendent or designee shall be responsible for ensuring that the following procedures are followed before application of a pesticide to an area of tDistrict property that is used by or is accessible to children.

Note: Districts and schools are permitted to develop a registration system to provide notification of pesticide application only to those parents who wish to receive the notification. If a registration system is not used, all parents of students at the applicable school site must receive notice prior to each pesticide application. 18 AAC 90.625.

Annual Registration for Notice of Pesticide Application

The Superintendent or designee shall provide written notice to parents/guardians at the beginning of each school year, or upon a child's enrollment, that pesticides may be used in or around district property. The notice shall explain how a parent may register to receive notification at least 24 hours prior to a pesticide treatment.

Notice

Note: If the notice is given in writing, it may not be included with any other notice being provided to parents or guardians on another matter. 18 AAC 90.625(d).

At least 24 hours prior to application of a pesticide, parents/guardians who have registered, as specified above, shall be provided individual notice delivered by phone, in person, electronic mail, U.S. mail, or facsimile. The notice must contain the following information:

- (1) a description of the area where the pesticide will be applied;
- (2) the date and approximate time of application; if the application will be outdoors, the notification must include three dates in chronological order in case the preceding date is canceled due to weather;
- (3) the common or brand name of each pesticide to be used;
- (4) the targeted pests to be controlled by the pesticide;
- (5) each active ingredient in the pesticide;
- (6) the EPA registration number;
- (7) the telephone contact number, if any, on the label of the pesticide for additional information about each pesticide; and
- (8) a contact name and telephone number at the school.

Posting

Immediately before starting the application of a pesticide, the certified applicator shall post an 8 1/2 x 11-inch sign in the area of the school where the pesticide is to be applied. The Superintendent or designee shall ensure the sign remains posted and children are kept out of the treated area until the reentry interval on the label, if any, has expired; or, if the label does not specify a reentry interval, for at least 24 hours. The sign must be in the form specified by the Department of Environmental Conservation.

If pesticides are used outside the school term and the school is open to or accessible by the public, the notification required under this section must be prominently posted in a conspicuous location on the school premises at least 24 hours before the pesticide treatment is scheduled to begin and for at least 24 hours after application.

Emergency Application

The Superintendent or designee may authorize an immediate pesticide treatment without prior notification to registered parents if the Superintendent or designee determines an emergency exists. An emergency includes an immediate and unanticipated threat to the health and safety of individuals on District property. An emergency does not exempt the District from the posting requirements, to the extent possible.

Applications Not Requiring Notice or Posting

The SDS and/or DEC regulations should be consulted before determining that a pesticide does not require notification or posting. The following pesticide applications are not subject to the notification or posting requirements of this regulation:

- (1) applications of antimicrobial pesticides;
- (2) an application where the school remains unoccupied for a continuous 72 hour period following the application of the pesticide;
- (3) applications of rodenticides in tamper resistant bait stations or in areas inaccessible to children;
- (4) applications of silica gels and other ready-to-use pastes, foams, or gels that will be used in areas inaccessible to children.

Required Record Keeping

The Superintendent or designee shall keep records of pesticide applications subject to the notification and posting requirements of this regulation. Records must include

PESTICIDE APPLICATION (continued)

AR 3514.1(c)

(1) a copy of each notice issued, or, if no notice is issued for an emergency application, all the information required in a notice had one been issued;

(2) the date of application;

(3) the name and employer of the individual who applied the pesticide, including the individual's certification number;

(4) the rate of application;

(5) the concentration of the pesticide applied; and

(6) the total amount of pesticide used.

Records of pesticide application must be made available to the Department of Environmental Conservation and to the public for review.

Revised: 10/2021