

BP 3260 MATERIAL FEES

The School Board will make every effort to provide the ~~instructional equipment, books and materials~~ 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 ~~, or the Board~~.

Fees may be charged for materials used for individual student projects.

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

Adopted: February 25, 1994

Reviewed: (Date of Review)

Revised: (Date of Revision)

Commented [JC1]: This update provides stylistic edits to the Board's material fees program.

Northwest Arctic Borough School District

BP 3400 MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

Commented [JC1]: This update provides stylistic edits to the management of district accounts policy.

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 ~~income 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.

The 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

[14.17.082](#) 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

Adopted: February 25, 1994

Reviewed: (Date Reviewed)

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Northwest Arctic Borough School District

BP 3470 FUND BALANCE CLASSIFICATION

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).

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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 non-spendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form; ~~or, 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, 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

Commented [JC1]: 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.

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~~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).~~
- 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.

Legal Reference:
DEED Uniform Chart of Accounts

Adopted: July 26, 2012

Reviewed: (Date of Review)

Revised: (Date of Revision)

Northwest Arctic Borough School District

BP 3550 FOOD SERVICE

Note: The following optional policy may be revised to reflect district philosophy and needs.

The School Board recognizes that students need adequate, nourishing food in order to grow, ~~and~~ learn, and to give a good foundation for their future physical well-being. The Board may provide for a food service program based on regular lunch service ~~and including such~~, other snack, and breakfast programs as the needs of the students and the financial capacity of the district permit. The Board recognizes that ~~the breakfast, lunch, and other nutrition programs are~~ is an important complement to the nutritional responsibilities of parents/guardians.

The Board believes that:

1. Foods and beverages available on school premises should contribute to the nutritional well-being of students and meet the nutritional criteria of the ~~National School Lunch and Breakfast Programs and current U.S. Dietary Guidelines for Americans~~, applicable child nutrition program operating in the District. Nutrition programs must comply with applicable state and federal law.
- ~~2. Foods can help students and families to feel comfortable in the school. To further this, Foods and beverages available should be considered as carefully as other educational support materials as they can serve to build cultural connectedness for students. The District may include cultural and subsistence foods if available and shall~~can be served in compliance with school safety and nutritional program guidelines. The District will include subsistence foods as a part of the nutritional and dietary guidelines for Americans.
- ~~2-3. _____~~
- ~~3. Foods and beverages available should be considered as carefully as other educational support materials and can serve to build cultural connectedness for students.~~
4. Foods and beverages should be prepared in ways which will appeal to students while retaining nutritive quality.
5. To further Alaskan values, food and beverages should be prepared and served in ways that reduce waste.
6. Food should be served in quantities appropriate to the needs of students at their age level and served in as pleasant and relaxed an atmosphere as possible, with adequate time for students to eat and travel to and from the cafeteria.
7. Schools are encouraged to assess common eating habits and eating times to establish appropriate meal and snack times.
8. Foods grown in the Sstate provide nutritional, environmental, and economic benefits and should be utilized in the district's food service program to the extent feasible.
9. The District and its schools will have food safety plans and written guidance for procuring, receiving, and preparing subsistence foods harvested and donated to the school.

Commented [JC1]: 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.

~~10. The District will include subsistence foods within food pyramids as a part of the nutritional and dietary guidelines for Americans.~~

Note: Effective January 14, 2010, the U.S. Department of Agriculture requires schools participating in the National School Lunch and Breakfast Programs to develop a written food safety program for the preparation and serving of school meals. The goal is to prevent and reduce the risk of food-borne illness among students. Schools are required to utilize the "hazard analysis and critical control point (HACCP) system" when developing their food safety programs. A written safety program must be in place for each food preparation and service facility that prepares and serves meals under the federal breakfast or lunch programs.

The Superintendent or designee will oversee the development of a written food safety program for each food preparation and serving facility in the district, as required by law. Foods and beverages will be stored, prepared, and served in accordance with food safety regulations in order to prevent or reduce the risk of food-borne illness ~~among students.~~

Note: Effective July 1, 2015, federal regulations of the Department of Agriculture, Food and Nutrition Service, require that certain food service personnel meet minimum professional standards. More specifically, school nutrition program directors who are responsible for management of the day-to-day food service operations for all schools in the district must meet minimum educational qualifications as a condition of hire. The qualifications vary depending upon the student enrollment (size) of the district. The qualification requirements are applicable to the hire of new directors only; current directors employed prior to the July 1, 2015 effective date are grandfathered. In addition, the new regulations require minimum continuing education and training requirements for all student nutrition staff, including school nutrition program directors, school nutrition program managers who are responsible for day-to-day operations of food service for a particular school, and other personnel who work an average of at least 20 hours per week. The hours of continuing education/training varies depending upon the position held by the individual.

Qualified and trained food service personnel are critical to a healthy and safe food service program. The Superintendent or designee shall hire qualified personnel ~~and/or an independent contractor,~~ taking into consideration professional standards required by law, and will ~~provide-ensure that~~ continuing education and training ~~is provided to food service personnel~~ in compliance with ~~applicable state and~~ federal standards.

(cf. 4131 – Staff Development)

The School Board intends that, insofar as possible, the school food services program shall be self-supporting and may include foods from school gardens, greenhouses and farms. The Board shall review and approve ~~of~~ menu prices. Program financial reports shall be presented regularly for inspection by the Board.

(cf. 3554 – Other Food Sales)

(cf. 5040 – Student Nutrition and Physical Activity)

(cf. 6163.4 – School Gardens, Greenhouses and Farms)

Legal Reference:

UNITED STATES CODE

Richard B. Russell National School Lunch Act, [42 U.S.C. 1751-1769j](#)

Child Nutrition Act of 1996, [42 U.S.C. 1771-1793](#)

CODE OF FEDERAL REGULATIONS

[7 C.F.R. Parts 210, 220, and 235](#) National School Lunch Program and
Breakfast Program

Federal Register

Professional Standards for State and Local School Nutrition Programs
Personnel as Required by the Healthy, Hunger-Free Kids Act of 2010, Vol.
80, No. 40 and No. 88 (2015)

Revised: August 25, 2020

Adopted: February 25, 1994

Reviewed: (Date of Review)

Revision: (Date of Revision)

Northwest Arctic Borough School District

BP 3554 OTHER FOOD SALES

Commented [JC1]: This update makes the food sale policy inclusive of all District programs.

The Board believes that all food available at school should contribute to the development of sound nutritional habits and should reflect concern for the health and well-being of our students.

(cf. 5040 - Student Nutrition and Physical Activity)

During School Day

Between the hours of 12:00 a.m. and 30 minutes after the conclusion of the instructional day, the Superintendent or designee may permit food and beverage sales by student or adult entities or organizations provided that these sales meet the requirements National School Lunch Program Act, Nutrition Standards for All Foods Sold in Schools, also known as Smart Snacks in School, or other District programs, do not impair the food service's ability to be financially sound, and observe appropriate sanitation and safety procedures.

(cf. 5040 - Student Nutrition and Physical Fitness)

Outside of School Day

From 30 minutes after the conclusion of the instructional day until 12:00 a.m. the Superintendent or designee may permit food and beverage sales by student or adult entities or organizations provided that these sales comply with state and federal regulations and observe appropriate sanitation and safety procedures.

(cf. 1321 - Solicitations of Funds from and by Students)

Legal Reference:

UNITED STATES CODE

Richard B. Russell National School Lunch Act, [42 U.S.C. 1751-1769j](#)

Child Nutrition Act of 1996, [42 U.S.C. 1771-1793](#)

CODE OF FEDERAL REGULATIONS

[7 C.F.R. Parts 210](#) and [220](#), National School Lunch Program and Breakfast Program

Federal Register

Nutrition Standards for All Foods Sold in Schools ("Smart Snacks in School"), Vol. 78, No. 125, Part II, Department of Agriculture (2013)

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Northwest Arctic Borough School District