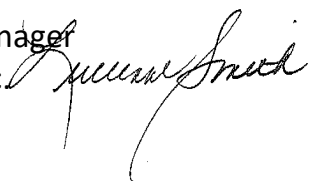




SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Rd Thorne Bay, Alaska 99919
(907) 828-8254 Fax: (907) 828-8257 Email: sisd@sisd.org

MEMORANDUM

TO: SISD BOARD OF EDUCATION
THRU: Sherry Becker, Superintendent
FROM: Lucienne Smith, Contracted Business Manager
Alaska Education & Business Services, Inc. 
Date: October 12, 2021
SUBJECT: BUSINESS MANAGER'S REPORT NARRATIVE

FY 2021 AUDIT – Our independent audit has been completed and we await the draft financials to review. Once reviewed and any corrections needed are made, printed copies should be received in the District the first part of November, and will be presented to the Board at the next regularly scheduled meeting.

We also completed our FY 2021 annual workers' compensation audit and we had over projected our payroll for the year, resulting in a refund for worker's compensation insurance.

FY 2022 1ST QUARTER – We just completed our 1st Quarter and have submitted our Unemployment Quarterly Report as well as our 941 Payroll Tax Liability report. We are working on the 1st Qtr. Grant reimbursements and will have them completed before month end.

STANDARD OPERATING PROCEDURES – Last May we ended the review of SOP's #12-15, so that brings us to SOP #16 – *Fundraising Activities*, #17 – *Equipment – Lending*; #18 – *Equipment Inventory*, and #19 – *Equipment Disposal or Sale*.

E-RATE – Next month we will be awaiting the release of USAC's timeline for submitting our form 471 application for our annual Federal Internet Bandwidth discount.

Please do not hesitate to ask questions.

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2019

SOP No. 16 FUNDRAISING ACTIVITIES

1. PURPOSE: To establish procedures for fundraising activities by student organizations.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: The Principal is responsible for ensuring compliance with this policy and will make sure all information is turned into the district office in a timely manner. The Business Manager] is responsible for compliance involving State reporting requirements if applicable.
4. APPROVAL: All fundraising events or activities shall be pre-approved by the Superintendent or designee.
5. PROCEDURES:
 - a. All clubs or organizations will request pre-approval to raise funds in writing from the Superintendent. Include a description of the method and purpose for the fundraising activity. Keep a copy of this approval in the fundraising activity file for future reference.
 - b. All fundraising deposits and withdrawals shall comply with procedures set out in SOP No 15 - Cash Handling. ALL FUNDS MUST BE DEPOSITED INTACT AND AS SOON AS POSSIBLE. Funds **may not be used** to cash personal checks, pay vendors, reimburse expenses, pay refunds, or any other purpose other than deposit. Under no circumstances may employees or any other person take district cash home with them. FAILURE TO COMPLY WITH THIS POLICY IS GROUNDS FOR DISCIPLINARY ACTION.
 - c. Soliciting contributions is not considered fundraising but still requires the approval from the Superintendent.
 - d. Establishing any online crowd funding account requires Board approval. See SOP No. 23 Grants Purchasing Procedures for more information.

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

EXHIBITS: Fundraising Request; Fundraising Activity Information

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Approval of Fund-Raising Activity

Date Submitted: _____ (Must be requested 10 days in advance of activity)

Name of Activity: _____ Group: _____

Detailed description of fund-raising activity: _____

Purpose of fund raising: _____

Dates of fund raising: _____

Number of students participating: _____

Parents/Volunteers: _____

Details of school property needed (if applicable): _____

Name(s) of adult sponsor: _____

Signature of Sponsor

Date Signed

Approval procedure: Turn in form to school secretary. Secretary will give form to Athletic/Activities Director. Director will forward to the Superintendent with a copy to building Principal.

Activities Director

Principal

Superintendent

Date Signed

An approved copy will be sent to the building secretary and then forwarded to originator.

Solicitation of funds of any kind (cash, grants, merchandise, services, etc.) is prohibited without prior approval by the superintendent.

It is the intent of the Southeast Island School District that fund raising be a participatory activity with the students who are receiving the benefit of the fund raising.

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2019

SOP No. 17 EQUIPMENT - LENDING

1. PURPOSE: To establish uniform procedures for lending school materials, supplies or equipment to individuals, groups, or non-school agencies.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principal or designee
4. PROCEDURE: The following are the general procedures for all school district materials, supplies or equipment loaned to individuals, groups, or non-school agencies:
 - a. Requestor(s) must complete a district Equipment Use Agreement and submit it to the Principal or budget supervisor. The Agreement must list in detail the requested items, the term dates of the loan, and any notes on the condition of the equipment before and after the loan period. The Principal or budget supervisor must approve the Agreement before any materials, supplies, or equipment are released to anyone. A refundable deposit may be required.
 - b. The Principal or budget supervisor must give a signed, dated written receipt when the items are returned.
 - c. Retain a copy of the Equipment Use Agreement and the return receipt on file in the school or department and send a copy to the Business Office.

REFERENCES: BP/AR 1330 – Use of School Facilities; BP 3400 – Management of District Assets/Accounts; BP 3512 – Equipment; BP 3515.4 – Recovery for Property Loss or Damage; BP 4170 – District Issued Portable Technology

EXHIBITS: Equipment Use Agreement

EQUIPMENT USE AGREEMENT

Individual Requesting Equipment Use:_____ Equipment requested:_____

Participating SISD Staff:_____

Date and Hours of Requested Use:_____

Purpose of Use:_____

Equipment and ConditionsConditions of Equipment Use - Use of District equipment is conditioned upon the following covenants:

1. That no functional alteration of the equipment or functional changes in the use of such equipment shall be made without specific written consent of the District.
2. That adequate **District Staff** supervision is provided by the requesting individual to ensure proper care and use of District equipment.
3. The requesting individual shall be responsible for all actual damages, including costs, disbursements, and expenses, resulting while it has use of the equipment.

Insurance and Indemnification

The requesting individual, by signature below, hereby guarantees that they shall indemnify, defend, and hold harmless the District and any of its employees or agents, from any liability, expenses, costs (including attorney's fees) damages, and/or losses arising out injuries or death to any person or persons or damage to any property of any kind in connection with the individual's use of the District equipment which are not the result of fraud, willful injury to a person or property, or the willful or negligent violation of a law.

Non-Discrimination

The requesting organization or individual agrees to abide non-discrimination clauses as contained in the Alaska Human Rights Act and the Governmental Code of Fair Practices.

DATED this _____ day of _____, 20_____.

Southeast Island School District:**Requesting Individual:**

By _____

By _____

Address _____

Phone _____

SOUTHEAST ISLAND SCHOOL DISTRICT
Adoption Date: 04/09/98

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2013

Revised: July 2019

SOP No. 18 EQUIPMENT INVENTORY PROCEDURES

1. PURPOSE: To establish uniform guidelines to ensure that a complete inventory record is maintained for all accountable Southeast Island School District property. Items which have an object code 510 (equipment) are accountable and considered fixed assets.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: It is the responsibility of the Business Manager to initiate and maintain all inventory control records for the Southeast Island School District. The Principals and building supervisors shall also maintain a list of equipment assigned to the school or purchased from their budgets.
4. DEFINITION: The following are definitions of the phrases, 'accountable items' and 'consumable item.' Reference: DEED Uniform Chart of Accounts, Appendix A.
 - a. Accountable item – Any item with an original unit price of \$5,000.00 or more (including delivery and installation), having an expected life of more than one year, is repairable, and is an end item. (i.e. school vehicle, file server, commercial sewing machine).
 - b. Consumable item – Any item with an original unit price of less than \$5,000.00; having an expected life of less than one year; is not repairable, or is used in the repair of an end item (i.e., part for a piece of equipment, door replacement)
5. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: All equipment purchased with federal or grant funds must be used and disposed of according to governing documents of the funding source. For equipment purchased with federal funds, see 2CRF Chapter 2, Section 200.313 (01/01/2014 Edition).
6. PROCEDURE:
 - a. The Business Manager will initiate an annual physical inventory of all school district property that is accountable. This inventory will be conducted at least once each fiscal year (July 1 of one year through June 30 of the ensuing year).
 - b. As part of the inventory process, lists will be made of all accountable items held at all locations within the school district and sent to each Principal or building

supervisor. The lists will show description, model number, serial number, fixed asset number, location, value, and quantity of each accountable item held.

- c. The Principal or building supervisor will be responsible for confirming the annual inventory listing by the end of the school year. Items that no longer exist or have been moved to another location, within the building or district, shall be noted on the list prior to sending the list back to the Business Manager. Items that cannot be found or no longer exist will be deleted from the records by receipt of a "Sale or Disposal of School District Equipment, Supplies or Materials" form. The form will state the reason (i.e., lost, stolen, beyond repair, etc.). See SOP No 19 – Equipment – Disposal or Sale.
- d. Add Items that were purchased during the year to the list. The Principal or building supervisor is responsible for affixing a fixed asset tag on the item. The Business Manager or designee will provide the tags. Return the list to the Business Manager once all revisions have been made.
- e. The Business Manager or designee will ensure that all items have a fixed asset tag. And that the District's master inventory list is updated according to the revised lists from the sites.
- f. Items that do not fall within the 'accountable item' definition, but have value and are mobile (i.e. computers, cell phones, GPSs, TV/VCRs, fax machines, digital cameras, etc.) shall have alternate tags and be controlled at the sites or buildings with a process similar to that described above.

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

District should progress toward a barcode system for equipment tagging.

REFERENCES: BP 3440 – Inventories; BP3400 – Management of District Assets/Accounts]

DEED Chart of Accounts - Appendix A: Equipment vs. Supply flowchart

2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition)

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

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2019

SOP No. 19 EQUIPMENT – DISPOSAL OR SALE

1. PURPOSE: To establish uniform sale or disposal procedures that comply with district policy.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent or designee, Principal, and Business Manager
4. PROCEDURE: The following are the procedures for the sale or disposal of all school district materials, supplies or equipment.
 - a. Ensure that the proposed sale or disposal complies with the school board policy BP 3270.
 - b. EQUIPMENT PURCHASED WITH FEDERAL OR GRANT FUNDS: Contact the business office before selling or disposing of any equipment purchased with federal or grant funds. All equipment purchased with federal or grant funds must be used and disposed of according to governing documents of the funding source. For equipment purchased with federal funds, see 2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition).
 - c. Complete sale or disposal form. Send proceeds and disposal records to the Business Office.
 - d. Property may be offered through a bidding process (sign-up sheet or sealed bids mailed to the district office) or by setting a reasonable sales price for each item, depending on the value of the item and requirements of Board Policy. Records must be maintained on the surplus property sale.

REFERENCES: BP 3270 – Sale and Disposal of Books, Equipment, Supplies; BP 3440 - Inventories

2 CFR Chapter 2, Section 200.313 (01/01/2014 Edition)

EXHIBITS: Sale or Disposal of Equipment Material or Supplies Form

SOUTHEAST ISLAND SCHOOL DISTRICT

Disposal Authorization

Instructions: Please contact Business Office prior to disposal. Complete the below form in its entirety.

Item: _____

Inventory Control #: _____

☐ Obsolete/Irreparable

☐ Donated To: _____

☐ Surplus Sale To: _____

Rationale:

I certify that the item(s) listed above were disposed of in the manner stated and that no federal monies were used for the purchase of the items being disposed.

NOTE: Two (2) separate signatures are required for disposal of equipment or District property.

Initiator Signature

Date

Administration Signature

Date

Please return to the Business Office.

If no payment was collected, please e-mail form to:

kclark@sisd.org and lucienne.smith@akebs.com