

CONCEPTS AND ROLES

BP 3000(a)

The School Board recognizes that ~~money and money management~~ 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:

1. encourage advance planning through the best possible budget procedures
2. explore practical sources of ~~dollar income~~ 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

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.
5. monitors all expenditures by receiving statements and approving payments.
6. Receives and reviews the annual audit of district accounts and business procedures.
7. ~~adopts~~ Provides for 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.

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.

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 scrutinize 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.

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

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. ~~The School 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~~ 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.

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

~~In order to receive p~~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)

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

Revised ~~1/03~~10/2021

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

INCOMEREVENUE

BP 3200

Effective district planning depends upon accurate projection and calculation of anticipated district ~~income~~revenue. The Superintendent or designee shall ensure that all ~~income~~revenue sources are identified and received as early as possible each year.

Note: A.S. 14.07.070 provides that state funds may not be paid to a district or teacher who fails to comply with state school laws and regulations.

Legal Reference:

ALASKA STATUTES

14.07.070 Withholding state funds

14.17.080 Student count estimates

14.17.082 Fund balance in school operating fund

Revised 10/2021

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 ~~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 School Board.~~

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

Revised 10/2021

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.
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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

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)

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 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 unwilling-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

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 \$_____. ~~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

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 ~~2/11/2021~~

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 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 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 ~~1/09~~10/2021

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

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