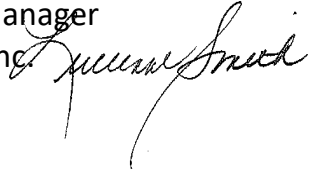




SOUTHEAST ISLAND SCHOOL DISTRICT

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MEMORANDUM

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

E-RATE – We completed the Annual Report for the State of Alaska BAG grant that provides us with the increase from 10 Mbps to 25 Mbps for all the small school sites in our district. Since they funded us for Hyder and it remained closed, we will have to issue a payment for that site back to the site.

FY 2022 BUDGET – The 1st Proposed FY 2022 budget will be discussed and reviewed during the work session. In April we will submit the FY 2022 2nd Proposed budget for review.

The eleven (11) member budget team has continued to meet in February and March to bring a balanced budget before the Board.

STANDARD OPERATION PROCEDURES (SOPs) – We left off with SOP #6 last month, following are SOP #7 – *Travel Expense Reimbursement*, SOP#8 – *Student Travel*, and SOP#9 – *Accounts Payable*.

Please do not hesitate to ask questions.

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2010

Revised: July 2019

SOP No. 7 TRAVEL EXPENSE APPROVAL AND REIMBURSEMENT

1. PURPOSE: To establish uniform procedures for travel authorizations, arrangements, and reimbursement. Travel requests may be honored if funding is available and if the following requirements are met:
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: All Principals, Directors, Coordinators, and budget supervisors.
4. PROCEDURES: The following are procedures for travel approval and reimbursement (documents will be completed, scanned, and emailed). See additional information in SOP No 5 – Purchasing.
 - a. Two weeks before travel – complete the *Leave Request/Travel Expense Claim* Form (sample following) including the maximum authorized cost to the district and obtain the signed approval. (All out of district travel must receive advance approval from the Superintendent.)
 - b. Plans should be based upon the least expensive airfare and the first available return flight; extended personal stays in conjunction with District business is discouraged. However, it is recognized that employees must occasionally attend to personal business while traveling on district business; therefore, on a case-by-case basis by the employee's supervisor and the budget supervisor limited to three days. Employees must personally pay for all related expenses for personal travel including, but not limited to extra hotel nights, ground transportation, additional airfare, and meals. No person may authorize funds for his/her own travel. No person may authorize funds that are not under his/her supervision.
 - c. Two weeks before travel complete the *Travel Request* form and attach copies of the registration (if applicable), air travel, rental car quote, hotel requisition, and any other expenses related to same. Employees traveling on district business will use professional leave, except as noted in section 5 – student travel. The purchase order procedure should be used for payment of travel expenses such as hotel, airfare, car rental and registration. The supervisor will complete the account code information and sign it.

- d. The use of companion fare for district travel must be pre-approved by the Business Manager. When using a companion fare coupon, book the lowest priced fare. The district assumes no liability for the use of a companion fare ticket. The District will reimburse for the companion airfare.
- e. A per diem check will be processed based on the *Travel Form* and issued to the traveler per district policy.
- f. Budgeted funds must be available in the appropriate account and the immediate supervisor must approve all travel.
- g. Approved travel is required for the employee to be covered by the District's travel insurance and workers' compensation.
- h. Employee traveling will not be reimbursed for personal award miles used.
- i. District travel on personal aircraft is strictly prohibited. The use of personal aircraft is excluded from the District's liability insurance policy.
- j. Out of state travel must be pre-approved by the Board of Education and Superintendent sixty (60) days in advance.
- k. All receipts must be turned in within thirty (30) days of the return travel date.
- l. Baggage charges paid or reimbursed by the District will be limited to personal and District baggage necessary to carry out District business. Baggage must be shipped by the more economical and practical means available, and the reason for incurring excess baggage charges must be explained on the traveler's expense report.
- m. The District will not be responsible for payment of penalties for guarantees of reservations not canceled due to the traveler's negligence. If a traveler determines he or she will not use accommodations that were reserved, the traveler is responsible for release of such reservations within the time limits specified by the carrier, hotel or other vendor.
- n. Voluntary travel changes and second section for involuntary travel changes. Any unused ticket, or portion of ticket, for travel that was canceled or terminated short of the scheduled destination shall be attached to an appropriately noted expense report requesting that a refund be obtained from the carrier, travel agency, or other vendor. Voluntary travel delay incentives belong to the District. If an employee accepts a voluntary delay, they are responsible for all costs associated with that delay.

- Air travel request must be submitted two (2) weeks in advance to obtain the best pricing. Extenuating circumstances, such as no prior notice of need to travel, may warrant initiating the two (2) week minimum lead time.

** District administrator must lead by example otherwise employee morale in general suffers. Therefore, personal leave in conjunction with business travel should be kept to a minimum.

*** District's insurance does not cover non-district individuals travelling in rental cars and/or staying in hotels or vacation rental properties (VRBO, AirBnB) – it only covers District personnel.

5. PROCEDURES FOR STUDENT TRAVEL : The Athletic Director or designee is responsible for coordinating all student travel in accordance with the procedures outlined in this document and applicable student activity policies. See SOP No 8 – Student Travel for more information.
 - a. Administrative leave or personal leave may be used for employees serving as chaperones participating in student travel activities.
6. USE OF PERSONEL VEHICLES: The use of personal vehicles is strongly discouraged. If a personal vehicle is used, the driver's insurance information and driver's license must be on file with the District. Note: if a personal vehicle is used for District business, the driver's insurance is primary if an accident occurs.
7. MILEAGE REIMBURSEMENT: Use of personal vehicles for business purposes is eligible for mileage reimbursement. Mileage will be reimbursed per the IRS published rate; <http://www.irs.gov/uac/2017-Standard-Mileage-Rates>.
8. SAFETY AND ACCIDENT REPORTING: If a vehicle accident occurs, the traveler shall:
 - a. Secure the names and addresses of all persons involved in the accident and all witnesses and owners of damaged property, the make, model, registration number and insurers of all vehicles.
 - b. Notify the State Troopers or local police immediately.
 - c. Make no statement to anyone, except the proper authorities, as to who may have been at fault nor any statement which may even remotely be interpreted as an apology or as an acknowledgement of any responsibility for the accident. (To do so may adversely affect the ability to rightfully defend the District or the individual making such statements in potential legal proceedings.)

- d. Report the accident to the immediate supervisor and Business Manager. The District will request written documentation detailing the accident.
- e. If an employee is injured, follow the procedures in SOP No 3 – Workers' Compensation.

REFERENCES: BP 4133 – Travel

EXHIBITS: District Travel Form, Leave Request Form

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2019

SOP No. 8 STUDENT TRAVEL

1. PURPOSE: To establish uniform guidelines for approval of and fiscal accountability for student travel and travel study programs.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Principals are responsible for ensuring compliance with these procedures. Sponsors of the students involved shall ensure compliance as trips are in progress. (See School Board Policy BP 3541.1 and BP 6153)
4. PRE-TRAVEL PROCEDURE: The Principal is responsible for following all steps in the authorization for student travel. All District purchasing and travel procedures must be followed. See SOP Nos. 5 - Purchasing and 7 - Travel Procedures.
 - a. Fundraising for student trips must comply with district policy including pre-approval by the Superintendent or designee prior to fundraising activities commencing. See SOP No. 16 Fundraising Activities.
 - b. Complete the Student Travel Request form and submit to the Superintendent for approval. Prepare and submit this form a minimum of fifteen (15) days in advance. Any student travel outside of the US or Canada must be submitted to the Superintendent sixty (60) days before the trip is scheduled to begin and pre-approved by the Board of Education.
 - c. After receiving approval for the student travel, complete the Payment Request form for student and chaperone per diem and submit to the Business Office. Please provide at least two (2) weeks in advance to allow for check processing time including mail time back to the site.
 - d. Complete all other travel related requisitions (airfare, hotel, car rental), obtain supervisor and Principal approval and submit to the Business Office. Again, provide these requisitions at least two (2) weeks in advance.
 - e. Upon return submit all receipts and any remaining cash to the Accounts Payable Specialist.

- f. Consent and emergency medical informant forms must be completed before travel.
 - g. When students are not staying in a hotel or at a school, signed parent consent forms are required acknowledging students will be staying in a personal residence or church.
 - h. For any student-related travel, any/all chaperones (non-district employees) are required to go through the district volunteer approval process in advance.
 - i. Administrative leave, personal leave, or unpaid leave may be used for employees serving as chaperones participating in student travel activities.
5. DURING TRAVEL PROCEDURE: Students must be escorted and appropriately supervised during their travel.
- a. In rare cases and with prior approval from the Superintendent or designee it is acceptable for a chaperone to place students on an airplane or ferry and to arrange for them to be met at their arrival by another chaperone. [This is only allowed for non-stop travel.]
 - b. Individuals who have agreed to be chaperones must follow District housing requirements.
 - c. If a student violates school policy, they may be returned home early at parent or guardian's expense.
6. POST-TRAVEL PROCEDURE: The principal shall submit a completed accounting of finances and a trip report to the Superintendent's Office within thirty (30) days of the last day of travel.

REFERENCES: BP 6153 – School Sponsored Trips; BP 3540 – Transportation; BP 3541.1 – School-Related Trips

EXHIBITS: District's Student Travel Request Form

Field Trip Request*

Site:	Date of Request:	Lead Teacher:
Teacher(s) Making the Request:		Chaperones:
Dates of Field Trip:	Destinations:	Modes of Transportation:
Private Vehicle Proof of Insurance (Verified by):		
Lodging (include telephone # and address(es)):		
Activity(ies) (include telephone # and address(es)):		
Number of Students Traveling:	Age Range of Students:	
Total Field Trip Cost(s):	Funding Available (Yes/No):	
Transportation Cost(s):	Lodging Cost(s):	
Other Costs (please list):		
List of Students and Age(s):		
TARGETS ADDRESSED THROUGH FIELD TRIP ACTIVITIES		
Content Area	Targets	Activities
Reading		
Math		
Writing		
Life Assets		
Science		
Social Studies		
Technology		
Work Skills		
Scoring Guide(s): See Attached		

APPROVAL	
Principal:	Date:
Superintendent/Designee**:	Date:
Date Approved by the Board (if applicable):	

* For field trips within the U.S. and Canada: Lead Teachers will submit plans to the Superintendent at least 15 days prior to the date of the trip. For field trips outside the U.S. and Canada: Lead Teachers will submit plans to the Superintendent at least 60 days prior to the date of the trip. (Board Policy 6153)

** Superintendent review & approval required if using private vehicles, including boats, for transporting students.

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2019

SOP No. 9 ACCOUNTS PAYABLE PROCESSING

1. PURPOSE: To establish procedures for initiating, processing, authorizing, reviewing and recording accounts payable transactions.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager and Accounting personnel
4. PROCEDURES: The following procedures should be followed for generating accounts payable checks [adjust as need to meet automated process descriptions].

a. RECORDING PURCHASES AND EXPENSES

1. Purchase requisitions should be prepared and approved by the supervisor and sent to the Business Office for processing. See SOP No. 5 - Purchasing.
2. Reconcile, code, and enter purchase requisitions, supplier invoices, Credit Card receipts and receiving reports into the software system.
3. Budget supervisors must compare expenditures to budgets each month. The Business Manager will review variances.

b. CASH DISBURSEMENTS

1. All cash disbursements will be processed through either Accounts Payable or Payroll. Under no circumstances shall any cash disbursement occur outside of these processes, i.e. from cash deposits. See SOP No. 15 - Cash Handling.
2. The accounting clerk prepares an invoice batch every two (2) weeks and submits it to the Business Manager for approval.
3. The invoice batch and supporting documentation (i.e. Purchase orders and invoices) are approved by the Business Manager, as indicated by signature or initials.
4. Checks are printed upon approval of the invoice batch.
5. The Superintendent or designee, reviews and approves the check register before checks are released, as indicated by signature or initials.

6. Wire transfers are approved by the Superintendent or designee before transmission.
7. Bank reconciliations are prepared monthly (see SOP No. 12 - Bank Reconciliations).

c. PAYABLE LEDGER MAINTENANCE AND FINANCIAL REPORTING

1. Only the Business Manager may authorize changes to vendor master files (e.g. new suppliers and changes in supplier details).
 2. The accounts payable general ledger account is reconciled by the Business Manager on a monthly basis.
 3. Open purchase requisitions and purchase orders are reviewed quarterly by the Accounting Clerk.
5. RECORDS RETENTION: Retain Accounts Payable records as required by ASLAM/DEED Record Retention Schedule (see REFERENCES below.)

REFERENCES: [BP 3110 – Transfer of Funds; BP 3300 – Expenditures/Expending Authority; BP 3305 – Electronic Funds Transfers; BP 3314 – Payment for Goods and Services; BP 3400– Management of District Assets/Accounts

ASLAM/DEED Records Retention Schedule: Click on “School Districts, #400.1”

[http://archives.alaska.gov/records management/records management.html](http://archives.alaska.gov/records%20management/records%20management.html)

2013 edition

[http://archives.alaska.gov/pdfs/records management/model schedule for schools.pdf](http://archives.alaska.gov/pdfs/records%20management/model%20schedule%20for%20schools.pdf)

EXHIBITS: NONE