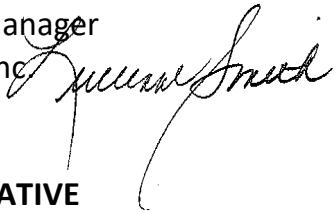




SOUTHEAST ISLAND SCHOOL DISTRICT

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: November 8, 2021
SUBJECT: BUSINESS MANAGER'S REPORT NARRATIVE

FY 2022 REPORTS – The annual Per Pupil Expenditure Report has been submitted to DEED. This information will be imported into the Annual Report Card to the Public for the District.

In December we will submit to DEED our annual Indirect Cost Rate Application for FY 2023.

FY 2022 1ST QUARTER – We are still working on our 1st Quarter Grant Reimbursements, but plan to have them all submitted in the next two weeks.

STANDARD OPERATING PROCEDURES - SOP #20 – *Consultant Contracts or MOA*, SOP #21– *State of Alaska – Student Data Reporting Manual*, and SOP #22 – *Food Service and Fuel Inventories*.

E-RATE – We are 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 2007

Revised: July 2012

Revised: July 2019

SOP No. 20 CONSULTANT CONTRACTS OR MEMORANDUM OF AGREEMENTS (MOA'S)

1. PURPOSE: To establish uniform procedures for defining the consultant contract or Memorandum of Agreement (MOA) document and the method of payment.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent and Business Manager
4. PROCEDURE: The following procedures should be followed for establishing a consultant contract or MOA and method of payment:
 - a. All contracts or MOAs for professional and consulting services will be negotiated by the Superintendent or designee. Other school district employees are not authorized to make such commitments per Board Policy BP 3312. The Business Manager is responsible for determining the eligibility of an individual as an independent contractor versus an employee. See IRS references at the end of this SOP.
 - b. MOAs shall be submitted to the Board of Education for approval and shall have three (3) proposals if available.
 - c. All contracts and MOAs are governed by SOPs for purchasing, vendors and payments. See SOPs No. 5 – Purchasing and No. 9 – Accounts Payable for more information.
 - d. All contracts paid by federal funds must follow OMB Guidance 2 CFR Title 2 Vol 1, Part 200, commonly known as Uniform Guidance (UG). See sections 200.317 through 200.326.
 - e. A W-9, *Request for Taxpayer Number Identification and Certification* (or W8 BEN for Foreign contractors) form must be completed by all consultants and returned to Business Office, Accounts Payable Clerk before any work begins and any payment will be released. A social security number is required for all non-incorporated consultants without a Taxpayer Identification Number (TIN, EIN).

An Alaska Business license number is required. A copy of the contractor's liability insurance is also required.

- f. The contract or MOA must include all of the following information before it will be considered for approval by the Superintendent or designee.
 - 1. Consultant's contact information including full legal name, address, SSN or TIN number, AK business license number, phone number and email address.
 - 2. A detailed description of the service to be performed including the total expected duration in units, i.e., total hours, days, pieces, etc.
 - 3. Start and end dates for the performance of services.
 - 4. The rate of pay including the maximum total amount the District will pay for the described services.
 - 5. The account code(s) to be charged for the services.
 - 6. The name and contact information for the administrator overseeing the services.
 - 7. A clause describing the process by which the vendor was designated as an independent contractor versus employee.
 - 8. Approval signatures from the Superintendent (or designee) administrator, and consultant.
- g. A purchase order in accordance with the terms of the MOA is required to encumber funds. See SOP No. 5 – Purchasing for more information.
- h. The consultant must submit a detailed invoice describing services rendered to the administrator for review. Once approved, the administrator forwards the invoice to Accounts Payable for payment according to SOP No. 9 – Accounts Payable.

REFERENCES: BP 3311 – Bids; BP 3312 - Contracts

IRS guidance: <https://www.irs.gov/newsroom/understanding-employee-vs-contractor-designation>

Other guidance: <https://www.walthall.com/wp-content/uploads/2014/09/IRS-Indep-Contr-20-Point-Checklist.pdf>

Alaska Business License Requirements:

<https://www.commerce.alaska.gov/web/cbpl/BusinessLicensing/BusinessLicensingFAQs.aspx>

EXHIBITS: W9 Request for Taxpayer Identification Number and Certification – go to www.sisd.org – Forms and Files

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2009
Revised: July 2012
Revised: July 2017
Revised: July 2019

SOP No. 21 STATE OF ALASKA STUDENT DATA REPORTING MANUAL

1. PURPOSE: To establish that all schools shall adhere to the State of Alaska Student Data Reporting Manual and follow acceptable procedures for enrolling, attendance and student data retention.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Superintendent and Principal
4. REPORTING PROCEDURES: To view the State of Alaska Student Data Reporting Manual, go to the following website: <https://education.alaska.gov/data-center>
5. ENROLLMENT: An enrollment packet must be completed by the student's parent or guardian before a student is allowed to enter school.
 - a. The packet will consist of, at a minimum:
 1. Enrollment Form
 2. Evidence of Birth
 3. Family Education Rights and Privacy Act (FERPA)
 4. Immunization Statement
 5. 506 Indian Ed Form
6. DATA ENTRY AND RETENTION: The Principal is ultimately responsible for the prompt collection, accurate data entry, and compliant retention of student data in the PowerSchool student database and student cumulative files.
 - a. The Principal will provide initial student record training to all applicable staff upon hire and refresher training each school year. Refresher training includes instruction on the Student Data Reporting Manual, data entry into PowerSchool student database, maintaining student cumulative files, and the importance of accuracy in student data collection and maintenance.

- b. Enter updated information received from parents or guardians into the PowerSchool student database within [48 hours/two business days]. File update forms in the students' cumulative file.
 - c. Before the records are filed, the Principal is responsible for insuring all pertinent data has been entered into the PowerSchool student database.
 - d. Student cumulative files will be kept in a fireproof locked filing cabinet within a locked office at the school, and retained according to the State of Alaska Records Retention Model for Schools (see REFERENCES below).
7. ATTENDANCE AND GRADES: All teachers will follow the Student Data Reporting Manual for maintaining attendance and grade books.

REFERENCES: BP 5125.1 – Release of Directory Information; BP 5113 – Absences and Excuses; BP 5121 – Grades/Evaluation of Student Achievement; BP 5125 – Student Records, DEED Data Management website (Student Data Reporting Manual):

<https://education.alaska.gov/data-center>

ASLAM Records Retention Schedule: Click on "School Districts, #400.1"

<http://archives.alaska.gov/records management/records management.html>

2013 edition

<http://archives.alaska.gov/pdfs/records management/model schedule for schools.pdf>

EXHIBITS: NONE

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2009
Revised: July 2019

SOP No. 22 FOOD SERVICE AND FUEL INVENTORY PROCEDURES

1. PURPOSE: To establish uniform guidelines to ensure that an updated food service and fuel inventory record is an annual adjustment to the balance sheet for auditing purposes.
2. AUTHORITY: Superintendent or designee
3. RESPONSIBILITY: Business Manager or designee
4. PROCEDURE:
 - a. Prior to the end of each school year, the Food Service Manager and Director of Maintenance and Operations will perform an inventory of food and fuel, respectively, calculate the value and forward the information to the Business Manager.
 1. The food service inventory will show a description of the food item, the amount remaining (i.e., #10 can, 5#'s, 1 Ea.), unit cost and the extended cost. The items shall also be marked if they are USDA or other food items. Documentation of USDA values shall be included when submitted to the Business office.
 2. The fuel inventory will show the fuel in gallons, location of fuel, and the most recent cost of fuel per gallon.
 - b. The Business Manager will review the inventories for accuracy and prepare and post an adjusting journal entry as part of the year end audit preparation.
 - c. Fuel tanks should be dipped monthly to detect theft or to monitor tank integrity.

REFERENCES: BP 3440 – Inventories

EXHIBITS: NONE