

NWABSD Board Committee Meetings

Monday, March 21, 2022 8:30 AM

Microsoft Teams, 744 Third Ave., Kotzebue, AK 99752

1. **Board Policy Committee Meeting**

Presenter: Scott Lefebvre, Assistant Superintendent

2. **Budget Committee Meeting**

Presenter: Megan Williams, Director of Administrative Services

3. **Student Activities Committee Meeting**

Presenter: Brett Slaathaug, Student Activities Coordinator

4. **Lobbying Committee Meeting**

Presenter: Terri Walker, Superintendent

AASB POLICY REFERENCE MANUAL UPDATE SERVICE

2022 *Business and Noninstructional Operations* UPDATE

INSTRUCTION SHEET

NOTE: This packet includes only those policy manual pages that have been revised, deleted or newly established. Full text pages are included and are to be substituted as indicated below.

This update revises various board policies and administrative regulations in Series 3000 of the AASB Model Policies, *Business and Noninstructional Operations*.

For ease of School Boards, AASB has identified those portions of the Update that require formal Board action in order to implement the policy changes. This is indicated by a “Yes” or “No.” A “No” is used if changes have been made only to an AR or an Exhibit, or if policy changes are limited to explanatory notes, legal reference or cross-reference updates, or minor grammatical or stylistic changes that have not changed the policy meaning.

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
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REPLACE/ADD

FORMAL
ADOPTION
REQUIRED

DESCRIPTION

ARTICLE 3, Series 3000 – Business and Noninstructional Operations

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
BP 3000	Yes	This update clarifies the working relationship between the Board and Superintendent, as well stylistic edits to better reflect the Board’s fiscal practices.
BP 3100	No	This update provides stylistic edits to the Board’s budget process, and clarifies the importance of public input in the budgetary process.
AR 3100	No	This update recognizes that some local ordinances may require a date earlier than May for the adoption of a budget. As an AR, this update does not require board approval.
BP 3260	No	This update provides stylistic edits to the Board’s material fees program.
BP 3270	Yes	This update provides the Superintendent greater discretion to dispose of used District property, in an amount up to \$5,000.
BP 3280	No	This update clarifies that districts in municipalities or boroughs may work with their municipality or borough on the sale or lease of school facilities.
BP 3290	Yes	To ensure appropriate oversight, this update establishes that all donations greater than \$1,000 shall be brought before the Board. It also states that the Superintendent may apply for special revenue grants.
BP 3300	Yes	This update removes the requirement that the Board approve or ratify <i>all</i> transactions. Transactions may still be subject to Board approval elsewhere in board policy.
BP 3315	Yes	This update adds a conflict of interest provision for awards with federal funds.
BP 3400	No	This update provides stylistic edits to the management of district accounts policy.

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
BP 3440	No	This update adds a reference to BP 3440.1, <i>Fixed Assets Capitalization</i> .
BP 3450	Yes	This update strengthens best practices for the maintenance of liquid money in school buildings.
AR 3450	Yes	This update renumbers AR 3451 and associates it with AR 3450.
BP 3470	No	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.
BP 3510	Yes	This update provides greater clarity regarding the Superintendent’s role in assuring proper inspection and maintenance of district buildings.
BP 3514.1	Yes	This update clarifies Board and Superintendent roles in the management of hazardous substances.
AR 3514.1	No	This update clarifies Board and Superintendent roles in the administration of pesticide application. As an AR, this update does not require board approval.
BP 3515	Yes	This update provides stylistic edits to the management of school safety and security policy. It also adds several policy references.
AR 3515	No	This update strengthens best practices for security and safety in school buildings. As an AR, this update does not require board approval.
BP 3515.6	No	This update makes grammatical corrections to BP 3515.6
BP 3530	No	This update emphasizes Board intent to maintain a robust risk management program.
BP 3540	Yes	

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
BP 3541.1	Yes	This update clarifies that there must be adequate space on a bus schedule so that transportation to charter schools does not interfere with transportation to attendance area schools. It also makes stylistic changes.
BP 3541.5	Yes	This update raises the recommended amount of private insurance for persons transporting students to \$1,000,000. It also revises the school related trip section to ensure that trips in school vans are covered by policy.
BP 3542	No	
BP 3550	Yes	This update removes the monetary requirement for districts that wish to adopt in-lieu-of transportation arrangements with parents.
		This update retitles BP 3542 to recognize that it applies to bus drivers.
BP 3554	No	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.
BP 3580	No	This update makes the food sale policy inclusive of all District programs.
		This update incorporates reference to AS 40.21.070, <i>Records Management for Local Records</i> .

BUDGET

AR 3100

Public Hearing and Availability of Proposed Budget

The proposed budget, showing expenditures, cash balances and all revenues, shall be made available for public inspection before the public hearing date.

The Board shall hold a public hearing on the proposed budget for the purpose of permitting any district resident to appear and speak to the budget or any item on the budget.

Adoption of the Budget

The adoption of the budget shall not take place until the public hearing is concluded. The district budget shall conform to state regulations regarding form and content.

Note: The following paragraph applies to borough and city school districts and may be expanded as appropriate. If the borough assembly /city council doesn't respond within 30 days the amount submitted is automatically approved.

By May 1, or at an earlier date if required by local ordinance, the Board shall adopt and submit an annual budget to the borough assembly/city council for approval of the local contribution of revenue to the school district. If budget revisions are necessary based on the amount of local contribution to the schools approved by the borough assembly/city council, enrollment changes, or other budget change, the Board shall conduct a public hearing prior to adopting a revised budget. (A.S. 14.14.060/14.14.065)

Note: The following paragraph reflects the requirements of 4 AAC 09.110 and 4 AAC 09.120 regarding state approval of the district budget.

By July 15, the adopted budget shall be submitted to the state department of education for approval. The state commissioner may reject the district budget if it is not in the form required by the state, is not balanced, does not meet local effort requirements of law, or does not otherwise meet the requirements of AS 14.17.910. If rejected by the state, the district is not eligible for state aid under AS 14.09 or AS 14.17 until the district has submitted a revised budget that has been approved by the department. If the budget contains a prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected. (4 AAC 09.110/09.120/09.130)

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

BUDGET

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Revised [10/2021](#)

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PETTY CASH FUNDS

AR 3450

Note: The following optional regulation and petty cash amount may be revised as desired to reflect district practice.

The purpose of a petty cash fund is to have cash available in the office of the principal or other administrative officer for express charges, postage due and other unforeseen small expenses which cannot conveniently be charged and handled in the usual manner.

1. The amount of petty cash funds at any school site shall not exceed \$250.
2. The principal or administrative official in whose name the fund is created will be responsible for all expenditures made from it.
3. Each disbursement will be supported by a cash register tape, a sales slip or other evidence of the expenditure. Such evidence will be summarized monthly, or earlier if the fund needs replenishment.
4. The documents and the summary will be forwarded to the business office where a check will be issued to replenish the fund.
5. The amount on deposit plus receipts of disbursement must always equal the original amount of the fund.
6. Funds will be regularly audited by the business office.
7. Funds are subject to audit by the district's auditor.
8. Money left overnight in schools shall be kept in a safe or secured place.

(cf. 3400 - Management of District Assets)

Revised 10/2021

PESTICIDE APPLICATION

AR 3514.1(a)

The Superintendent or designee shall be responsible for ensuring that the following procedures are followed before application of a pesticide to an area of tDistrict property that is used by or is accessible to children.

Note: Districts and schools are permitted to develop a registration system to provide notification of pesticide application only to those parents who wish to receive the notification. If a registration system is not used, all parents of students at the applicable school site must receive notice prior to each pesticide application. 18 AAC 90.625.

Annual Registration for Notice of Pesticide Application

The Superintendent or designee shall provide written notice to parents/guardians at the beginning of each school year, or upon a child's enrollment, that pesticides may be used in or around district property. The notice shall explain how a parent may register to receive notification at least 24 hours prior to a pesticide treatment.

Notice

Note: If the notice is given in writing, it may not be included with any other notice being provided to parents or guardians on another matter. 18 AAC 90.625(d).

At least 24 hours prior to application of a pesticide, parents/guardians who have registered, as specified above, shall be provided individual notice delivered by phone, in person, electronic mail, U.S. mail, or facsimile. The notice must contain the following information:

- (1) a description of the area where the pesticide will be applied;
- (2) the date and approximate time of application; if the application will be outdoors, the notification must include three dates in chronological order in case the preceding date is canceled due to weather;
- (3) the common or brand name of each pesticide to be used;
- (4) the targeted pests to be controlled by the pesticide;
- (5) each active ingredient in the pesticide;
- (6) the EPA registration number;
- (7) the telephone contact number, if any, on the label of the pesticide for additional information about each pesticide; and
- (8) a contact name and telephone number at the school.

PESTICIDE APPLICATION (continued)

AR 3514.1(b)

Posting

Immediately before starting the application of a pesticide, the certified applicator shall post an 8 1/2 x 11-inch sign in the area of the school where the pesticide is to be applied. The Superintendent or designee shall ensure the sign remains posted and children are kept out of the treated area until the reentry interval on the label, if any, has expired; or, if the label does not specify a reentry interval, for at least 24 hours. The sign must be in the form specified by the Department of Environmental Conservation.

If pesticides are used outside the school term and the school is open to or accessible by the public, the notification required under this section must be prominently posted in a conspicuous location on the school premises at least 24 hours before the pesticide treatment is scheduled to begin and for at least 24 hours after application.

Emergency Application

The Superintendent or designee may authorize an immediate pesticide treatment without prior notification to registered parents if the Superintendent or designee determines an emergency exists. An emergency includes an immediate and unanticipated threat to the health and safety of individuals on District property. An emergency does not exempt the District from the posting requirements, to the extent possible.

Applications Not Requiring Notice or Posting

The SDS and/or DEC regulations should be consulted before determining that a pesticide does not require notification or posting. The following pesticide applications are not subject to the notification or posting requirements of this regulation:

- (1) applications of antimicrobial pesticides;
- (2) an application where the school remains unoccupied for a continuous 72 hour period following the application of the pesticide;
- (3) applications of rodenticides in tamper resistant bait stations or in areas inaccessible to children;
- (4) applications of silica gels and other ready-to-use pastes, foams, or gels that will be used in areas inaccessible to children.

Required Record Keeping

The Superintendent or designee shall keep records of pesticide applications subject to the notification and posting requirements of this regulation. Records must include

PESTICIDE APPLICATION (continued)

AR 3514.1(c)

(1) a copy of each notice issued, or, if no notice is issued for an emergency application, all the information required in a notice had one been issued;

(2) the date of application;

(3) the name and employer of the individual who applied the pesticide, including the individual's certification number;

(4) the rate of application;

(5) the concentration of the pesticide applied; and

(6) the total amount of pesticide used.

Records of pesticide application must be made available to the Department of Environmental Conservation and to the public for review.

Revised: 10/2021

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operation

PESTICIDE APPLICATION

AR3514.1(a)

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PESTICIDE APPLICATION (continued)

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[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operation

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PESTICIDE APPLICATION (continued)

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[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operation

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[Revised: 10/2021](#)

Deleted: Added 1/03

SCHOOL SAFETY AND SECURITY

Note: The following sample regulation may be revised or deleted.

The Superintendent or designee shall establish procedures to:

1. minimize fire hazards
2. reduce the probability of faulty equipment
3. guard against the chance of electrical shock
4. maintain physical records and funds in a safe place
5. protect against vandalism and burglary
6. assign responsibility for use of school building keys
7. maintain locked buildings during non-business hours
8. provide routine patrolling of the schools and school grounds
9. secure outdoor areas and reduce the number of entrances which give access to the schools, by means such as fencing or landscaping

Incidents of illegal entry, theft of school property, vandalism, and damage to school property from other causes shall be reported by phone to the Superintendent or designee as soon after discovery as possible. A written report of the incident shall be made within 24 hours.

Keys

Key refers to any object or process that allows access to a locked room or building. Keys may include a physical key, an electronic badge, electronic passcode, electronic key card, or other technology not yet developed.

All keys used in district buildings shall be the responsibility of the principal or building administrator. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position.

Each principal shall set up a record keeping system so as to know at all times the location of all keys. The master key shall not be loaned.

Employees who have keys shall be responsible for the security of the room, gate or building involved. They shall lock all doors and windows and turn off all lights, air conditioning, heat, appliances etc., when leaving the room or building.

The duplication of keys is prohibited. The person issued a key shall be responsible for its safekeeping. If a key is lost, the person responsible shall report the loss to the principal or building

administrator immediately and shall pay for a duplicate key. Duplicate keys may be obtained only through the district office.

Keys shall be used only by authorized employees and shall never be loaned to students.

School Ground Security

Note: The following paragraph is optional.

The principal may appoint a security advisory committee composed of parents/guardians, students and staff. This committee shall examine the school's degree of security and existing site procedures for emergencies in order to recommend measures by which security may be enhanced and site procedures expanded or improved.

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

CONCEPTS AND ROLES

BP 3000(a)

The School Board recognizes that [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:

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

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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. [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.

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[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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.

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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 [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.](#)

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[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.

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(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. 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.

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

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.

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(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 10/2021

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REVENUE

BP 3200

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[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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

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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](#)

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[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 [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.

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(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.

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](#)

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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](#)

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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.](#)

Deleted:

To be acceptable, a gift, [grant, or bequest](#) must satisfy the following criteria:

1. not begin a program which the School Board would be [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.

Deleted: unwilling

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 \$ _____.

Deleted: 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](#)

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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.

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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 [10/2021](#)

Deleted: 2/11

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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 [revenue](#) and expenditures as outlined in the adopted budget.

Deleted: income

(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 [10/2021](#)

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[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

[Revised 10/2021](#)

CONCEPTS AND ROLES

BP 3000(a)

The School Board recognizes that 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 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. 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.

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 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.

(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

CONCEPTS AND ROLES

BP 3000(a)

The School Board recognizes that [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:

Deleted: money and money management

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

Deleted: dollar income

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. [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.

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[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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.

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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 [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.](#)

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[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.

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(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. 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.

Deleted: A public hearing shall be held

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

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.

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(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 10/2021

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REVENUE

BP 3200

Deleted: INCOME

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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

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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](#)

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[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 [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.

Deleted: instructional equipment, books and materials

Deleted: 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.

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](#)

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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](#)

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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.](#)

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To be acceptable, a gift, [grant, or bequest](#) must satisfy the following criteria:

1. not begin a program which the School Board would be [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.
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7. have a purpose consistent with those of the district.

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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

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The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior School Board approval is required for purchases over \$ _____.

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(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](#)

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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.

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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 [10/2021](#)

Deleted: 2/11

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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 [revenue](#) and expenditures as outlined in the adopted budget.

Deleted: income

(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 [10/2021](#)

Deleted: 1/09

[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

[Revised 10/2021](#)

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.

(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. 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.

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 10/2021

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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BP 3100

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Revised ~~10/2021~~

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REVENUE

BP 3200

Effective district planning depends upon accurate projection and calculation of anticipated district revenue. The Superintendent or designee shall ensure that all 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

REVENUE

BP 3200

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ALASKA STATUTES

14.07.070 Withholding state funds

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[Revised 10/2021](#)

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[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 [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.

Deleted: instructional equipment, books and materials

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

[Revised 10/2021](#)

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

Revised 10/2021

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

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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(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

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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.

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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 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

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(cf. 3430 - Investing)

(cf. 3440 - Inventories)

[Revised 10/2021](#)

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 \$ _____.

- (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

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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Deleted: The School Board shall approve or ratify all transactions.

(cf. 3310 - Purchasing Procedures)

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

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[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.

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(cf. 3290 - Gifts, Grants and Bequests)

Legal Reference:

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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 10/2021

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

RELATIONS WITH VENDORS

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[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

RELATIONS WITH VENDORS (continued)

BP 3315(b)

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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 [10/2021](#)

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MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

BP 3400

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(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 10/2021

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

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 [revenue](#) and expenditures as outlined in the adopted budget.

Deleted: income

(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)

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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 [10/2021](#)

Deleted: 1/09

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

Revised 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.

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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

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Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

[Revised 10/2021](#)

WORKSHEETS for the district policy committee:

DISCARD WHEN FINISHED

Business and Noninstructional Operations

MONEY IN SCHOOL BUILDINGS

BP 3450

Money collected by individuals and organizations on behalf of the District shall be handled according to prudent business procedures. Monies collected up to \$_____ shall be recorded and deposited weekly. Over \$_____ will be deposited daily. The individual recording the receipt of funds should not be the same individual who maintains custody of funds in the safe or other secured place. Whenever possible, two individuals should count funds and sign together. Any money left overnight in schools shall be kept in locked locations provided for safekeeping of valuables.

Deleted: district employees and student

Deleted: All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit.

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

PETTY CASH FUNDS

AR [3450](#)

Deleted: 3451

Note: The following optional regulation and petty cash amount may be revised as desired to reflect district practice.

The purpose of a petty cash fund is to have cash available in the office of the principal or other administrative officer for express charges, postage due and other unforeseen small expenses which cannot conveniently be charged and handled in the usual manner.

1. The amount of [petty](#) cash funds at any school site shall not exceed [\\$250](#).
2. The principal or administrative official in whose name the fund is created will be responsible for all expenditures made from it.
3. Each disbursement will be supported by a cash register tape, a sales slip or other evidence of the expenditure. Such evidence will be summarized monthly, or earlier if the fund needs replenishment.
4. The documents and the summary will be forwarded to the business office where a check will be issued to replenish the fund.
5. The amount on deposit plus receipts of disbursement must always equal the original amount of the fund.
6. Funds will be regularly audited by the business office.
7. Funds are subject to audit by the district's auditor.
8. Money left overnight in schools shall be kept in a safe or secured place.

(cf. 3400 - Management of District Assets),
[Revised 10/2021](#)

Deleted: ¶

Deleted: ¶

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

FUND BALANCE CLASSIFICATION

BP 3470(a)

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).

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 nonspendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form; 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, (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 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 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.

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

FUND BALANCE CLASSIFICATION (continued)

BP 3470(b)

- 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.
- 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.

Deleted: 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).

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

Added 10/2021

Deleted: 3/2012

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

MAINTENANCE

BP 3510

Note: In order to qualify for a capital improvement project grant or debt reimbursement under AS 14.11.011, a school district must have in effect a preventive maintenance plan. This plan: 1) must include a computerized maintenance management program, cardex system, or other formal systematic means of tracking the timing and costs associated with planned and completed maintenance activities, including scheduled preventive maintenance; 2) must address energy management for buildings owned or operated by the district; 3) must include a regular custodial care program for buildings owned and operated by the district; 4) must include preventive maintenance training for facility managers and maintenance employees; and 5) must include renewal and replacement schedules for electrical, mechanical, structural, and other components of facilities owned and operated by the district. Additionally, the district must be adequately adhering to the preventive maintenance plan.

The School Board recognizes the importance of timely maintenance and repair of district facilities, property and equipment in ensuring the safety of students and employees, in protecting state and local investment, in providing necessary loss control, and in helping to ensure the availability of capital funding. A preventive maintenance plan shall be in effect which includes custodial care, scheduled preventive maintenance, and energy management for district buildings. The Superintendent or designee shall ensure a systematic means of tracking the timing and costs associated with maintenance activities; shall direct the preparation of renewal and replacement schedules for electrical, mechanical, structural, and other components of district facilities; and shall provide for preventive maintenance training for facility managers and maintenance employees.

(cf. 3511 - Energy Conservation)

(cf. 3514 - Environmental Safety)

(cf. 3515 - School Safety and Security)

(cf. 5142 - Safety)

[The Superintendent or designee shall regularly inspect district facilities and operations and make recommendations for maintenance and capital expenditures which may help the district reach its energy consumption goals.](#)

All school buildings and equipment shall be regularly inspected to assure that all are maintained at the highest level of safety. Employees are responsible for promptly reporting to their supervisor any damage to district property or equipment.

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.100 State aid for costs of school construction debt

[Revised 10/2021](#)

Deleted: Added 1/03

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)
Business and Noninstructional Operations

AASB POLICY REFERENCE MANUAL
9/92

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

SCHOOL SAFETY AND SECURITY

BP 3515

The School Board is fully committed to preventing violence and crime on school grounds. The Superintendent or designee and staff shall strictly enforce district policies and regulations related to crime, campus disturbances, campus intruders, student safety, student conduct and student discipline.

(cf. 3514 - Environmental Safety)

(cf. 3515.2 - Intruders on Campus)

[\(cf. 3440 - Inventory\)](#)

[\(cf. 3450 - Money in School Buildings\)](#)

[\(cf. 3451 - Petty Cash\)](#)

(cf. 4158/4258/4358 - Employee Security)

(cf. 5131 - Student Conduct)

(cf. 5131.4 - Campus Disturbances)

(cf. 5131.5 - Vandalism)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5136 - Gangs)

(cf. 5141.4 - Child Abuse and Neglect)

(cf. 5142 - Student Safety)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 6114 - Emergencies and Disaster Preparedness Plan)

[The Superintendent or designee shall establish procedures to secure physical records, district assets, and to protect against vandalism and burglary during non-business hours.](#)

The School Board encourages staff, parents/guardians and students at each school to work with local law enforcement agencies and other interested parties in developing a comprehensive school safety plan which includes strategies for preventing crime and violence on school premises.

[Revised 10/2021](#)

Deleted: The Superintendent or designee shall establish procedures for securing records and funds and for protecting buildings against vandalism and burglary during non-business hours. The Superintendent or designee also shall investigate ways that school grounds can be made more secure.

WORKSHEETS for the district policy committee:
DISCARD WHEN FINISHED

Business and Noninstructional Operations

Note: The following sample regulation may be revised or deleted.

The Superintendent or designee shall establish procedures to:

Deleted: school principal

1. minimize fire hazards
2. reduce the probability of faulty equipment
3. guard against the chance of electrical shock
4. maintain physical records and funds in a safe place
5. protect against vandalism and burglary
6. assign responsibility for use of school building keys
7. maintain locked buildings during non-business hours
8. provide routine patrolling of the schools and school grounds
9. secure outdoor areas and reduce the number of entrances which give access to the schools, by means such as fencing or landscaping

Incidents of illegal entry, theft of school property, vandalism, and damage to school property from other causes shall be reported by phone to the Superintendent or designee as soon after discovery as possible. A written report of the incident shall be made within 24 hours.

Keys

Key refers to any object or process that allows access to a locked room or building. Keys may include a physical key, an electronic badge, electronic passcode, electronic key card, or other technology not yet developed.

All keys used in district buildings shall be the responsibility of the principal or building administrator. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position.

Deleted: a school

Each principal shall set up a record keeping system so as to know at all times the location of all keys. The master key shall not be loaned.

Employees who have keys shall be responsible for the security of the room, gate or building involved. They shall lock all doors and windows and turn off all lights, air conditioning, heat, appliances etc., when leaving the room or building.

SCHOOL SAFETY AND SECURITY (continued)

AR 3515(b)

The duplication of keys is prohibited. The person issued a key shall be responsible for its safekeeping. If a key is lost, the person responsible shall report the loss to the principal or building

Deleted: school

[WORKSHEETS for the district policy committee:](#)

[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

[administrator](#) immediately and shall pay for a duplicate key. Duplicate keys may be obtained only through the district office.

Deleted: business

Keys shall be used only by authorized employees and shall never be loaned to students.

School Ground Security

Note: The following paragraph is optional.

The principal may appoint a security advisory committee composed of parents/guardians, students and staff. This committee shall examine the school's degree of security and existing site procedures for emergencies in order to recommend measures by which security may be enhanced and site procedures expanded or improved.

[Revised 10/2021](#)

MONEY IN SCHOOL BUILDINGS

BP 3450

Money collected by individuals and organizations on behalf of the District shall be handled according to prudent business procedures. Monies collected up to \$_____ shall be recorded and deposited weekly. Over \$_____ will be deposited daily. The individual recording the receipt of funds should not be the same individual who maintains custody of funds in the safe or other secured place. Whenever possible, two individuals should count funds and sign together. Any money left overnight in schools shall be kept in locked locations provided for safekeeping of valuables.

Revised 10/2021

FUND BALANCE CLASSIFICATION

BP 3470(a)

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).

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 nonspendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form; 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, (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 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 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.

FUND BALANCE CLASSIFICATION (continued)

BP 3470(b)

- 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.

- 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

Added 10/2021

Note: In order to qualify for a capital improvement project grant or debt reimbursement under AS 14.11.011, a school district must have in effect a preventive maintenance plan. This plan: 1) must include a computerized maintenance management program, cardex system, or other formal systematic means of tracking the timing and costs associated with planned and completed maintenance activities, including scheduled preventive maintenance; 2) must address energy management for buildings owned or operated by the district; 3) must include a regular custodial care program for buildings owned and operated by the district; 4) must include preventive maintenance training for facility managers and maintenance employees; and 5) must include renewal and replacement schedules for electrical, mechanical, structural, and other components of facilities owned and operated by the district. Additionally, the district must be adequately adhering to the preventive maintenance plan.

The School Board recognizes the importance of timely maintenance and repair of district facilities, property and equipment in ensuring the safety of students and employees, in protecting state and local investment, in providing necessary loss control, and in helping to ensure the availability of capital funding. A preventive maintenance plan shall be in effect which includes custodial care, scheduled preventive maintenance, and energy management for district buildings. The Superintendent or designee shall ensure a systematic means of tracking the timing and costs associated with maintenance activities; shall direct the preparation of renewal and replacement schedules for electrical, mechanical, structural, and other components of district facilities; and shall provide for preventive maintenance training for facility managers and maintenance employees.

(cf. 3511 - Energy Conservation)

(cf. 3514 - Environmental Safety)

(cf. 3515 - School Safety and Security)

(cf. 5142 - Safety)

The Superintendent or designee shall regularly inspect district facilities and operations and make recommendations for maintenance and capital expenditures which may help the district reach its energy consumption goals.

All school buildings and equipment shall be regularly inspected to assure that all are maintained at the highest level of safety. Employees are responsible for promptly reporting to their supervisor any damage to district property or equipment.

Legal Reference:

ALASKA STATUTES

14.11.011 Grant applications

14.11.100 State aid for costs of school construction debt

Revised 10/2021

Hazardous Substances

The School Board recognizes that the daily operations of our schools entail the use of potentially hazardous substances. The Superintendent or designee shall insure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal and protection with regard to all potentially hazardous substances within the classroom and other instructional areas.

The Superintendent or designee shall develop, execute, and monitor a hazard communication plan as required by applicable law.

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk and shall inform the Board of any environmental risks in the schools.

Pesticides

The Superintendent or designee shall, when practical, ensure the use of nonchemical methods to control pests, including proper sanitation practices, structural repair, and window screens.

When application of pesticides is necessary, the Superintendent or designee shall ensure timely notice to parents and the public.

Legal Reference:

*ALASKA ADMINISTRATIVE CODE
18 AAC 90.625 School use and notification*

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

HAZARDOUS SUBSTANCES AND PESTICIDES

BP 3514.1

Hazardous Substances

The School Board recognizes that the daily operations of our schools entail the use of potentially hazardous substances. The Superintendent or designee shall insure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal and protection with regard to all potentially hazardous substances [within the classroom and other instructional areas](#).

[The Superintendent or designee shall develop, execute, and monitor a hazard communication plan as required by applicable law.](#)

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk and shall inform the Board of any environmental risks in the schools.

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*ALASKA ADMINISTRATIVE CODE
18 AAC 90.625 School use and notification*

Revised [10/2021](#)

Deleted: 1/03

SCHOOL SAFETY AND SECURITY

BP 3515

The School Board is fully committed to preventing violence and crime on school grounds. The Superintendent or designee and staff shall strictly enforce district policies and regulations related to crime, campus disturbances, campus intruders, student safety, student conduct and student discipline.

(cf. 3514 - Environmental Safety)

(cf. 3515.2 - Intruders on Campus)

(cf. 3440 – Inventory)

(cf. 3450 – Money in School Buildings)

(cf. 3451 – Petty Cash)

(cf. 4158/4258/4358 - Employee Security)

(cf. 5131 - Student Conduct)

(cf. 5131.4 - Campus Disturbances)

(cf. 5131.5 - Vandalism)

(cf. 5131.6 - Alcohol and Other Drugs)

(cf. 5131.7 - Weapons and Dangerous Instruments)

(cf. 5136 - Gangs)

(cf. 5141.4 - Child Abuse and Neglect)

(cf. 5142 - Student Safety)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion/Due Process)

(cf. 6114 - Emergencies and Disaster Preparedness Plan)

The Superintendent or designee shall establish procedures to secure physical records, district assets, and to protect against vandalism and burglary during non-business hours.

The School Board encourages staff, parents/guardians and students at each school to work with local law enforcement agencies and other interested parties in developing a comprehensive school safety plan which includes strategies for preventing crime and violence on school premises.

Revised 10/2021

USE OF SCHOOL SAFETY VIDEO SURVEILLANCE MONITORING SYSTEMS BP 3515.6(a)

The LKSD School Board authorizes the use of video surveillance equipment on school district property, school vehicles, and school contracted vehicles to ensure health, welfare, and safety of all staff, students, and visitors to district property and/or passenger in district contracted or authorized vehicles and to deter inappropriate behavior. Cameras will also be utilized to safeguard district facilities and equipment, as well as equipment owned by staff or students.

In dealing with surveillance of students and employees, the Board recognizes both its obligation to provide appropriate levels of supervision in the interest of safety and the fact that students and employees have privacy rights that are reduced but not eliminated while under the supervision of the school. Thus, video surveillance, like other forms of supervision, must be carried out in a way that respects privacy rights.

District Administrators are responsible for determining whether video recordings are educational records as defined by the Family Educational Rights and Privacy Act (FERPA), [20 U.S.C. § 1232g](#) and [34 CFR Part 99](#).

School safety video recordings which are not education records may be disclosed as provided in the Alaska Public Records Act, [AS § 40.25.110 – 40.25.125](#).

Use

Video surveillance cameras may be used to monitor and/or record in locations authorized by the School Site Administrator or the officials of the school district. Public notification signs must be prominently displayed, indicating the use of video surveillance. The district shall also notify staff and students through student/parent and staff handbooks that security cameras are in place within district property.

Camera Placement

The security camera system will be installed in public areas only. These areas include school buses, grounds, athletic areas, exterior entrances or exits to school buildings and large gathering spaces such as classroom corridors, cafeteria, lobby, and main entrances. Restrooms, changing rooms, private offices, nurse's offices, and locker rooms are excluded from surveillance camera use. Security camera usage is prohibited in any space where there is a reasonable expectation for privacy.

Security

Only a designated employee or agent of the school district will install surveillance cameras. Only designated school officials shall have access to the camera equipment and operations system. For the purposes of this policy, school officials are the Superintendent or his/her expressly authorized designees. Only these school officials shall handle the camera or copies of the video segments. Video copies shall be stored in a secure area. Video copies may never be sold, publicly viewed or distributed in any other fashion except as approved for by this policy and/or relevant to legislation. Law enforcement personnel may review camera recordings, when available, to investigate criminal conduct.

Viewing of Video Recordings

Video monitors used to view video recordings should not be located in a position that enables public viewing. Video recordings may only be viewed by school site administrators, school official, or school staff members with direct involvement with the recorded contents of the specific video recording or employees or agents responsible for the technical operation of the system (for technical purposes only). Parents may submit a written request to view video recordings that pertain only to their children in relation to a disciplinary issue, but the viewing may be approved only if it does not violate the privacy of other students (see next paragraph).

USE OF SCHOOL SAFETY VIDEO SURVEILLANCE MONITORING SYSTEMS BP 3515.6(B)

Use of Video Recordings for Disciplinary Action

Video recordings may be used as a basis for student or employee disciplinary action. Video surveillance recordings involving students are considered to be educational records under FERPA. Therefore, consent must be given in order to disclose information contained on video recordings obtained through video surveillance, except to the extent that FERPA authorizes disclosure without consent. Viewing may be refused or limited where viewing would be an unreasonable invasion of a third party's personal privacy, give rise to a concern for the safety of a third party or where protected from disclosure by law. All viewing requests must be submitted in writing.

Retention of Video Recordings

A copy of a video recording shall be made when an incident results in a long-term suspension, a student injury, or there is a prospect of a legal claim against the district. The copy of the video recording shall be sent to the Superintendent or designee to be kept in a secure location. If a recording is used in the making of a decision about a student or employee, the recording must be kept for a minimum of one year, unless earlier erasure is authorized by or on behalf of the individual or the relevant appeals periods have been expired.

Video recordings shall be maintained for no more than 30 days and then erased unless they are being retained as indicated in the preceding paragraph or at the request of the school site administrator. The district shall comply with all applicable state and federal laws related to record maintenance and retention.

Review

Each school site administrator is responsible for the proper implementation and control of the video surveillance system. The Superintendent of Schools or designee shall develop regulations governing the use of video recordings in accordance with applicable law and board policy.

(cf. 1340 – Access to District Records)
(cf. 3515 – School Safety and Security)
(cf. 3580 – District Records)
(cf. 5125 – Student Records)

Legal References:

UNITED STATES CODE 20 U.S.C. 1232g
UNITED STATES CODE OF FEDERAL REGULATIONS 34 CFR Part 99
ALASKA STATUTES
40.21.070 – Records Management for Local Records 40.25.110-250 Public Records Act
ALASKA ADMINISTRATIVE CODE
2 AAC 96.100-370 Public Information

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)
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Business & Non-Instructional Operations

USE OF SCHOOL SAFETY VIDEO SURVEILLANCE MONITORING SYSTEMS BP 3515.6(a)

The LKSD School Board authorizes the use of video surveillance equipment on school district property, school vehicles, and school contracted vehicles to ensure health, welfare, and safety of all staff, students, and visitors to district property and/or passenger in district contracted or authorized vehicles and to deter inappropriate behavior. Cameras will also be utilized to safeguard district facilities and equipment, as well as equipment owned by staff or students.

In dealing with surveillance of students and employees, the Board recognizes both its obligation to provide appropriate levels of supervision in the interest of safety and the fact that students and employees have privacy rights that are reduced but not eliminated while under the supervision of the school. Thus, video surveillance, like other forms of supervision, must be carried out in a way that respects privacy rights.

District Administrators are responsible for determining whether video recordings are educational records as defined by the Family Educational Rights and Privacy Act (FERPA), [20 U.S.C. § 1232g](#) and [34 CFR Part 99](#).

School safety video recordings which are not education records may be disclosed as provided in the Alaska Public Records Act, [AS § 40.25.110 – 40.25.125](#).

Use

Video surveillance cameras may be used to monitor and/or record in locations authorized by the School Site Administrator or the officials of the school district. Public notification signs must be prominently displayed, indicating the use of video surveillance. The district shall also notify staff and students through student/parent and staff handbooks that security cameras are in place within district property.

Camera Placement

The security camera system will be installed in public areas only. These areas include school buses, grounds, athletic areas, exterior entrances or exits to school buildings and large gathering spaces such as classroom corridors, cafeteria, lobby, and main entrances. Restrooms, changing rooms, private offices, nurse's offices, and locker rooms are excluded from surveillance camera use. Security camera usage is prohibited in any space where this is a reasonable expectation for privacy.

Security

Only a designated employee or agent of the school district will install surveillance cameras. Only designated school officials shall have access to the camera equipment and operations system. For the purposes of this policy, school officials are the Superintendent ~~or his~~ expressly authorized designees. Only these school officials shall handle the camera or copies of the video segments. Video copies shall be stored in a secure area. Video copies may never be sold, publicly viewed or distributed in any other fashion except as approved for by this policy and/or relevant to legislation. Law enforcement personnel may review camera recordings, when available, to investigate criminal conduct.

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Business & Non-Instructional Operations

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UNITED STATES CODE 20 U.S.C. 1232g
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ALASKA ADMINISTRATIVE CODE
2 AAC 96.100-370 Public Information

[Revised 10/2021](#)

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[WORKSHEETS for the district policy committee:](#)
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Business & Non-Instructional Operations

RISK MANAGEMENT

BP 3530

Note: A.S. 14.03.150 requires districts to maintain adequate property insurance for replacement cost of district facilities and equipment. 4 AAC 31.200 requires that Regional Education Attendance Areas include the state as an additional insured on property loss insurance. The following sample policy may be revised as needed.

The School Board desires to maintain a program of risk management to protect district property and resources against harm or loss by identifying risks and administering a program designed to minimize and/or prevent losses. The risk management schedule shall include, but not be limited to:

1. Property Loss Insurance (buildings and equipment)
2. Workers Compensation Insurance
3. Liability Insurance

(cf. 4154 - Personnel Insurance/Health & Welfare Benefits)
(cf. 5143 - Students/Insurance/Athletic Insurance)

Note: A.S. 14.08.091 requires that the officer of the regional school board responsible for custody of district funds file a bond for \$50,000 with the State Commissioner. A.S. 14.14.020 requires that districts or municipalities obtain a bond not to exceed \$50,000 before the officer responsible for district moneys begins his/her duties, unless the officer has already been bonded pursuant to A.S. 29.20.610, and that the bond be filed with the clerk of the school board.

The district officer responsible for the custody of district moneys and property shall be bonded as required by law. The School Board may require the bonding of employees holding positions which have extensive access to property and money.

The Alaska Statutes and Administrative Codes listed herein outline the minimum requirements.

Legal Reference:

ALASKA STATUTES

- 14.03.150 Property Insurance required*
- 14.08.091 Organization; oath and bond. (Regional Education Attendance Areas)*
- 14.11.011 Grant applications*
- 14.12.115 Indemnification*
- 14.14.020 Bond required*
- 21.76.010-21.76-900 Joint insurance arrangements*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 31.200 Loss protection required*
- 4 AAC 31.205 Self-insurance programs*
- 4 AAC 31.210 Deductible amounts*
- 4 AAC 31.215 Proceeds*
- 4 AAC 31.220 Proof of insurance*
- 4 AAC 31.225 Failure to procure insurance*

Revised: 10/2021

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Business and Noninstructional Operations

RISK MANAGEMENT

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ALASKA STATUTES

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14.08.091 [Organization; oath and bond. \(Regional Education Attendance Areas\)](#)

14.11.011 [Grant applications](#)

14.12.115 [Indemnification](#)

14.14.020 [Bond required](#)

21.76.010-21.76-900 [Joint insurance arrangements](#)

ALASKA ADMINISTRATIVE CODE

4 AAC 31.200 [Loss protection required](#)

4 AAC 31.205 [Self-insurance programs](#)

4 AAC 31.210 [Deductible amounts](#)

4 AAC 31.215 [Proceeds](#)

4 AAC 31.220 [Proof of insurance](#)

4 AAC 31.225 [Failure to procure insurance](#)

[Revised: 09/2021](#)

Deleted: The School Board desires to protect district resources by maintaining a program of risk management including, but not be limited to:

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[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)
Business and Noninstructional Operations

AASB POLICY REFERENCE MANUAL
9/92

TRANSPORTATION

BP 3540(a)

The School Board desires to provide transportation for eligible students in accordance with state and federal law.

The goals of the transportation service are:

1. to provide maximum safety for students between home and school and on school-sponsored trips.
2. to promote desirable student behavior and respect for traffic safety.
3. to provide assistance and transportation for students with disabilities.
4. to provide transportation for field trips.

(cf. 3312 - Contracts)

(cf. 3541.5 - Alternative Transportation Arrangements)

Note: Secondary students who do not have daily access to school by being transported a reasonable distance must be offered a boarding program pursuant to 4 AAC 09.050.

When necessary, the School Board shall make available a boarding program for secondary students whose transportation needs make daily access to school impractical and who are not participating in an alternative educational program.

Note: Effective July 1, 2014, AS 14.09.010 was amended to require that school districts adopt a policy addressing transportation services to students attending a charter school operated by the district. Department of Education and Early Development regulations require a charter school transportation policy if: 1) the district provides pupil transportation services under AS 14.09.010; and 2) the district operates a charter school or an application for the establishment of a charter school in the district is pending. A district must submit its charter school transportation policy to the Department for approval by: 1) April 15, 2015 if a charter school is in operation in the district on July 1, 2014; or 2) no later than 30 days after approval of a new charter school if the district does not already have an approved charter school transportation policy in effect. See 4 AAC 27.057 for further guidance on the transportation policy approval process. The policy is to be developed with input solicited from individuals involved in the charter school, including staff, students, and parents. If a district fails to adopt a policy, the district is required to allocate the amount of state transportation funding received for each charter school student to the charter school. AS 14.09.010(f).

TRANSPORTATION (continued)

BP 3540 (b)

Charter School Transportation

The School Board recognizes that charter school students may benefit from transportation services. On a space available basis, charter school students may access school bus transportation on those regular school bus routes that run within the attendance area where the charter school is located. Transportation access is subject to the following:

- a. There must be adequate space available (seating) on the bus to accommodate the attendance area school students and additional charter school students. There must be adequate space on the bus schedule so that transportation to charter schools does not interfere with transportation to attendance area schools.
- b. Charter school students may only access those school bus routes that are appropriate to their school level, i.e., elementary school, middle school or high school.
- c. Charter school students who reside within a mile and a half of the charter school are not eligible for transportation unless they must cross a designated hazardous road area. Special education routes are not subject to the mile and a half restriction.
- d. Charter school students must comply with all rules for safe and appropriate conduct while waiting for, boarding, riding, and exiting the bus, and while riding the bus. Charter school students are subject to the same sanctions as other students for bus violations.
- e. Annually, the charter school must provide information to charter school families who are accessing school bus transportation about the district's school bus rules.
- f. School bus transportation is not available to charter school students enrolled in charter schools identified as correspondence programs.

Annually, the Superintendent or designee shall communicate to the charter school the space availability on applicable transportation route(s) and determine the transportation needs of charter school students. If the number of charter school students desiring transportation exceeds available space, the charter school is responsible for developing a written process for addressing ridership on a fair and equitable basis. A copy of the written process shall be provided to the district.

Note: The above language reflects the minimum transportation obligation for charter school students as required by AS 14.09.010(e)(2). A district is not obligated to provide greater service, to establish dedicated routes for exclusive use of the charter schools, or to permit charter schools to opt out of the policy and receive transportation funding. The following is optional language for those districts desiring a process to consider, and act upon, requests by charter schools for additional transportation services.

TRANSPORTATION (continued)

BP 3540 (c)

OPTIONAL: The district is not required to establish dedicated transportation routes for the exclusive use of charter school students, but may choose to do so.

A charter school desiring additional or dedicated student transportation may submit a written proposal to the Superintendent or designee. The proposal shall identify, at a minimum, student transportation needs, charter school funding available to support additional transportation, and the transportation routes and services being requested. The Superintendent will make a recommendation to the School Board to approve or deny the request. The Superintendent and the Board will consider the funding, equipment and personnel necessary to accommodate the requested transportation; the impact on operations of the district; the needs of the charter school and its students; equity with other charter schools and district alternative and optional programs; and the best interests of the district. The School Board will approve or deny the transportation request at a regularly scheduled meeting.

(cf. 6182 - Secondary Boarding Program)

(cf. 6181 - Charter School)

(cf. 5112.6 – Education For Homeless Children and Children in Foster Care)

Legal Reference:

ALASKA STATUTES

14.09.010 Transportation of pupils

14.09.030 School buses

14.30.347 Transportation of exception children

ALASKA ADMINISTRATIVE CODE

4 AAC 09.050 Secondary Boarding Programs

4 AAC 27.006-990 Transportation

4 AAC 27.057 Charter school transportation policy

Revised 10/2021

SCHOOL-RELATED TRIPS

BP 3541.1(a)

Trips by School Vehicles

Note: Federal safety regulations enacted in 2000 govern the number of students that may be transported in vans. These regulations are applicable to the purchase or lease of new vans by Alaska school districts. After 1 September 2000, new vehicles designed by the manufacturer to carry 11 or more persons (rated capacity if equipped with full seating) that are used for transporting students to or from school or school-related activities are required to meet all Federal Motor Vehicle Safety Standards for school buses. As a result, passenger vans are limited to transporting a total of ten passengers, including the driver, unless the passenger van or suburban meets the Federal Motor Vehicle Safety Standards applicable to school buses. The large majority of passenger vans do not meet and comply with Federal school bus safety standards. Although used vans are not covered under the federal regulations, for risk management purposes, districts may want to require the new van standards for the purchase of used vans.

Besides taking students to and from school, the Board may approve transportation for field trips and school-sponsored activities. The Superintendent or designee shall regulate the use of the district transportation, including vans, for approved school-related activities. Student councils, parent-teacher associations, and any other organizations requesting transportation shall be fully responsible for the costs of the trip. To the extent that funding has been approved by the Board, such costs may be charged to the district.

Transportation by Private Automobile

Note: In spite of any waiver of liability, in certain cases a court may find schools liable for injuries to students occurring in private vehicles during school-sponsored activities. Therefore, AASB recommends that districts consult their attorneys before deciding whether or not to allow the use of private automobiles for school-related trips.

OPTION 1: Private automobiles shall not be used to transport students on any school-related trips.

Note: The following option and exhibit are provided for districts that allow transportation by private vehicles.

OPTION 2: The Superintendent or designee may authorize the transportation of students by private automobile for approved field trips and activities when the vehicle is driven by an adult registered with the district for such purposes. Drivers shall be issued safety instructions and emergency information. All student passengers shall provide permission slips signed by their parents/guardians.

Drivers shall be required to possess a valid driver's license and liability insurance of at least \$100,000 per occurrence.

Note: AASB strongly recommends that districts require at least \$100,000 minimum liability. If desired, however, the district may change the above specification to read "liability insurance in amounts required by law."

SCHOOL-RELATED TRIPS

BP 3541.1(b)

Owners, drivers and passengers shall be informed that the registered owner and his/her insurance company are responsible for any accidents which may occur. District personnel who frequently transport students in their private vehicles are urged to carry liability insurance of \$1,000,000 or more per occurrence.

A seat belt must be provided for each passenger. Trucks and pickups may not transport more persons than can safely sit in the passenger compartment.

Owners furnishing private vehicles shall not accept reimbursement from passengers in excess of the cost of operating the vehicle. Reimbursement for the use of private transportation may be made from district funds.

Transportation by other private means (boat, ATV, off-road vehicles, snow machines)

Note: The following optional language addresses remote districts and schools where there may be a need to transport students via alternate means such as boats, ATV's or snow machines.

The Superintendent or designee may authorize the transportation of students by other private means for approved field trips and activities when an adult registered with the district for such purposes operates the vehicle. Operators shall be issued safety instructions and emergency information. Operators must abide by the specific vehicle safety ratings such as passenger capacity, maximum speed and required safety equipment (helmets, life jackets, etc.)

All student passengers shall provide permission slips signed by their parents/guardians. Operators shall be required to possess a valid driver's license and liability insurance of at least \$100,000 per occurrence.

(cf. 6153 - School-sponsored Trips)

Revised 10/2021

ALTERNATIVE TRANSPORTATION ARRANGEMENTS

BP 3541.5

Note: The following option is intended to address the unique transportation needs of some students.

The Superintendent or designee may create reimbursement agreements with parents/guardians in lieu of district transportation when it is more economical to do so.

Note: State regulation previously provided that if student travel time exceeds two hours per day, parent/guardian permission is required or the parent/guardian may select other reasonable and available educational or transportation alternatives. That regulation has been repealed. Districts may retain a two hour standard, select a different standard, or remove a maximum ride standard altogether. 4 AAC 27.032 provides the following limitations on in-lieu-of agreements: 1) unless the child is a special education student, the student's residence must be more than a mile and a half from both the nearest regular bus route and the student's attendance center; 2) the per-mile rate may not exceed the maximum reimbursement rate paid to district employees; and 3) reimbursement must be based on the actual miles traveled, not the number of students transported.

The Superintendent or designee will obtain the parent/guardian's acknowledgement to confirm alternative transportation/education arrangements when a student's designated travel time exceeds _____ hours per day.

(cf. 6181 - Correspondence Study Program)

(cf. 6182 - Secondary Boarding Program)

Legal Reference:

ALASKA STATUTES

14.09.010 Transportation of pupils

14.30.347 Transportation of exception children

ALASKA ADMINISTRATIVE CODE

4 AAC 09.050 Secondary Boarding Programs

4 AAC 27.990 Definitions

4 AAC 27.032 In-lieu-of agreements

Revised 10/2021

ROLES AND DUTIES OF BUS DRIVERS

BP 3542

Authority of School Bus Drivers

Students transported in a school bus shall be under the authority of, and responsible directly to, the driver of the bus. The driver shall be held responsible for the orderly conduct of the students while they are on the bus or being escorted across a street, highway or road.

(cf. 5131.1 - Bus Conduct)

All bus drivers shall receive training as mandated by law. They also shall be familiar with and adhere to district policies and regulations relating to student transportation.

Note: State law, AS 28.35.161, prohibits texting while driving. Option 1 sets forth this legal requirement. Option 2 prohibits the use of all personal phones and devices while driving or performing professional duties.

Option 1:

Bus drivers are prohibited from utilizing a cell phone or other portable electronic device to read or type text messages or other non-voice communications while driving.

Option 2:

Bus drivers are prohibited from using personal cell phones or other personal electronic devices at all times while driving and while performing other professional duties. Use of district provided phones or electronic equipment shall be in compliance with district procedures. Bus drivers are prohibited from utilizing a district issued cell phone or other portable electronic device to read or type text messages or other non-voice communications while driving.

Legal Reference:

ALASKA STATUTES

28.15.046 Licensing of school bus drivers

28.35.161 Use of electronic devices while driving; unlawful installation of television, monitor, or similar device

ALASKA ADMINISTRATIVE CODE

4 AAC 27.200 Approved school bus driver training courses

4 AAC 27.210 Certification of instructors

4 AAC 27.220 Minimum standards for school bus driver training courses

4 AAC 27.230 Issuance of school bus driver certificates under 4 AAC 27.200 (c)

4 AAC 27.235 Revocation of school bus driver training course approval

4 AAC 27.240 Revocation of instructor certificate

Revised 10/2021

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, 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 include other snack and breakfast programs as the needs of the students and the financial capacity of the district permit. The Board recognizes that breakfast, lunch and other nutrition programs are 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 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 feel comfortable in the school. The District may include cultural and subsistence foods if available and can be served in compliance with school safety and nutritional programs.
3. Foods and beverages available should be considered as carefully as other educational support materials as they 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 state 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.
10. The District will include subsistence foods 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.

FOOD SERVICE (continued)

BP 3550(b)

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 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 10/2021

OTHER FOOD SALES

BP 3554

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.

During School Day

Between the hours of 12:00 AM 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 of the National School Lunch 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 Activity)
(cf. 6163.4 – School Gardens, Greenhouses and Farms)

Outside of School Day

From 30 minutes after the conclusion of the instructional day until 12:00 AM, 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)

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)
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Business & Non-Instructional Operations

OTHER FOOD SALES

BP 3554

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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.

During School Day

Between the hours of 12:00 AM 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 of the National School Lunch 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 Activity)

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

Outside of School Day

From 30 minutes after the conclusion of the instructional day until 12:00 AM, 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)

Revised [10/2021](#)

Deleted: 4/2014

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)
Business & Non-Instructional Operations

9/92

DISTRICT RECORDS

BP 3580(a)

Note: Alaska Statute 40.21.070 requires districts to follow the state records management and retention program to the extent practical. In 2007, the Department of Education and Early Development updated its 1992 publication relating to records retention practices for school districts. The newly updated *Model Records Retention Schedule for Alaska School Districts* lists and describes most records that school districts administer and recommends minimum retention guidelines, irrespective of the media utilized. The schedule is only a guide and districts may establish their own varying schedules to meet specific school or community needs or practices.

School district records shall be developed, maintained and disposed of according to the requirements of federal and state laws and regulations. Records, regardless of format, should remain accessible and durable for their prescribed retention period. Electronic records, including email, should be administered under operating policies and procedures, ideally in an unaltered format, to ensure that the records remain authentic and trustworthy for their full retention period.

Note: In 2007, the Federal Rules of Civil Procedure underwent a major revision to include electronic discovery rules. The Federal Rules mandate that entities, including school districts, retain documents that are relevant to a claim or defense to a claim. Thus, electronically stored information that is relevant to a claim must be saved for an extended period of time. Even inadvertent destruction of electronic data, for example pursuant to your email purging procedures, can result in sanctions for your district if you are involved in litigation. A "litigation hold" is a directive to parties not to destroy any documents, including electronically stored information in all of its various forms, that might be relevant to a legal proceeding, or that might lead to the discovery of relevant information. In the event the district becomes aware of actual or threatened litigation, audit, or investigation that may concern a group of records, those records should not be disposed of until authorized to do so upon advice of your attorney.

The Superintendent or designee shall undertake the preservation and retention of records and data, including electronically stored information, when there becomes a likelihood that potential litigation will occur.

Irreplaceable, vital school district records must be protected against destruction in the event of a fire, flood, earthquake, terrorist act or other disaster. Vital records are those containing critical information essential to the continuity of operations, or the protection of the rights and interests of the school district, its students, and staff. The Superintendent or designee shall identify vital records and implement measures to ensure that these documents are preserved.

The School Board authorizes the destruction of records having no legal or administrative value or historical interest, following retention for those periods described in the records retention schedule.

Note: Alaska Statute 40.21.080 provides that public records may not be destroyed except on the authority of the local governing body. The Board may authorize by policies or regulations, the disposal of "routine records." The District should establish regulations defining its routine records, and time limits for retention of all records.

DISTRICT RECORDS

BP 3580(B)

OPTION 1:

The Superintendent or designee shall establish administrative regulations in accordance with AS 40.21.070 so that district personnel will know how district records are to be maintained or destroyed. The regulations shall include retention periods for district records, as appropriate to the record involved.

OPTION 2:

The School Board adopts as its Records Management System the Model Records Retention Schedule for Alaska School Districts. The Superintendent or designee will implement a records management program consistent with this Schedule.

The Superintendent or designee shall ensure the confidentiality of district records as permitted or required by law. All district employees must guard against improper disclosure of confidential and personally identifiable information.

(cf. 1340 - Access to District Records)
(cf. 4112.6/4212.6/4312.6 - Personnel Records)
(cf. 5125 - Student Records)

Note: Participants in the E-rate program have specific document retention requirements which go into effect for funding year 2004. Under FCC rules, program beneficiaries must “retain all records related to the application for, receipt and delivery of discounted services for a period of five years after the last day of service delivered” in any particular funding year. FCC Rule § 54.516. Specifically, eight categories of documents must be retained: prebidding process, bidding process, contracts, application process, purchase and delivery of services, invoicing, inventory, and forms and rule compliance.
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Legal Reference:

ALASKA STATUTES

40.25.120-40.25.220 *Public Records Act*

14.03.115 *Parental Access*

14.17.910 *Restrictions governing receipt and expenditure of money from public school foundation account*

40.21.010-40.21.140 *Public records*

ALASKA CONSTITUTION

art. 1, sec. 22, *Right to Privacy*

UNITED STATES CODE

5 U.S.C. § 552a – *Privacy Act*

20 U.S.C. § 1232 g & 34 CFR Part 99 – *Family Educational Rights & Privacy Act*

Revised 10/2021

[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

DISTRICT RECORDS

BP 3580(a)

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[WORKSHEETS for the district policy committee:](#)
[DISCARD WHEN FINISHED](#)

Business and Noninstructional Operations

DISTRICT RECORDS

BP 3580(B)

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UNITED STATES CODE

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20 U.S.C. § 1232 g & 34 CFR Part 99 – Family Educational Rights & Privacy Act

Revised [10/2021](#)

Deleted: 1/09



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

BUDGET COMMITTEE MEETING

March 21, 2022

10:00 A.M.

Conducted via Teleconference

Call 1-833-682-3239 or 907-308-3192 & enter code: 813 127 705#

Agenda

- I. FY22 Financial Narrative Report as of February 28, 2022
- II. Action items for purchases over \$50,000
 - Purchase of K-12 writing supplemental materials - Curriculum
- III. District Copier Replacement & Maintenance
- IV. Future Business;
 - FY23 Proposed Budget
 - Food Service/Wellness Committee update
 - Board Health Insurance Options

Committee Members: Cindy Fields (Chair), Margaret Hansen, Joanne Harris, Marie Greene
Director of administrative Service: Megan Williams

MISSION: To provide a learning environment that inspires and challenges students and employees to excel.
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future.

Financial Narrative Report February 28, 2022

Administrative Services
Presented by Megan Williams, Director



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 - School Operating by OBJ
 - Pie Chart
 - Expenditures for all Funds
 - Pie Charts
 - Expenditures by Object for All Funds
 - Pie Chart
 - Expenditures for Board by OBJ
 - Pie Chart

- Pages 22-26
 Financial Summary: Wells Fargo Investment Account Updates

To Our Board Financial Summary

Financial Narrative Notes:

Included in this packet are the Statement of Activities reports for FY22, which include reports for School Operating Only, School Operating by OBJ, All Funds, and All funds broken out by object code & Statement of activities for the Board.

Operating Fund

We are 75% through the FY22 Fiscal year and have expended just over 56% of our general operating budget, and received just over 56% of our budgeted revenue of our general operating fund.

The next operating budget revision will be in June of 2022.

Northwest Arctic Borough School District

Statement of Activities-School Operating Only For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
General Revenues					
State Grants & Entitlements (-)	\$3,121,909.00	\$26,756,425.18	\$41,651,435.80	\$14,895,010.62	64.2%
Federal Grants & Entitlements (-)	\$0.00	\$653,290.00	\$6,858,607.00	\$6,205,317.00	9.5%
Borough Appropriations (-)	\$0.00	\$2,075,975.50	\$4,151,951.00	\$2,075,975.50	50.0%
E-Rate (-)	\$607,820.40	\$4,254,742.80	\$6,860,873.00	\$2,606,130.20	62.0%
Other (-)	\$361.55	\$211,972.58	\$603,200.00	\$391,227.42	35.1%
Sub-total : General Revenues	(\$3,730,090.95)	(\$33,952,406.06)	(\$60,126,066.80)	(\$26,173,660.74)	56.5%
Total : INCOME	(\$3,730,090.95)	(\$33,952,406.06)	(\$60,126,066.80)	(\$26,173,660.74)	56.5%
EXPENSES					
Instruction					
Regular Instruction (+)	\$1,275,538.31	\$9,685,104.94	\$16,913,211.24	\$7,228,106.30	57.3%
Bilingual Instruction (+)	\$106,498.63	\$822,945.85	\$1,343,073.27	\$520,127.42	61.3%
Vocational Education (+)	\$11,127.72	\$82,432.20	\$132,281.00	\$49,848.80	62.3%
Sub-total : Instruction	\$1,393,164.66	\$10,590,482.99	\$18,388,565.51	\$7,798,082.52	57.6%
SPED Instruction					
Special Education Instruction (+)	\$512,338.16	\$3,729,239.57	\$7,400,038.31	\$3,670,798.74	50.4%
Sub-total : SPED Instruction	\$512,338.16	\$3,729,239.57	\$7,400,038.31	\$3,670,798.74	50.4%
SPED Support Services-Students					
Special Education Support Service (+)	\$84,226.68	\$849,904.67	\$1,562,550.24	\$712,645.57	54.4%
Sub-total : SPED Support Services-Students	\$84,226.68	\$849,904.67	\$1,562,550.24	\$712,645.57	54.4%
Support Services-Students					
Guidance/Career Services (+)	\$0.00	\$55,646.57	\$0.00	(\$55,646.57)	0.0%
Sub-total : Support Services-Students	\$0.00	\$55,646.57	\$0.00	(\$55,646.57)	0.0%
Support Services-Instruction					
Support Services (+)	\$5,217.03	\$119,777.72	\$208,304.52	\$88,526.80	57.5%
Library Services (+)	\$495.00	\$990.00	\$1,000.00	\$10.00	99.0%
In-Service (+)	\$0.00	\$41,833.58	\$35,646.67	(\$6,186.91)	117.4%
Assessment/Test Support (+)	\$1,694.00	\$45,352.22	\$97,306.80	\$51,954.58	46.6%
Curriculum Support (+)	\$22,706.75	\$311,585.86	\$553,715.64	\$242,129.78	56.3%
Technology Support (+)	\$746,748.83	\$5,490,778.86	\$8,919,092.00	\$3,428,313.14	61.6%
Sub-total : Support Services-Instruction	\$776,861.61	\$6,010,318.24	\$9,815,065.63	\$3,804,747.39	61.2%
School Administration					
School Administration (+)	\$193,385.43	\$1,649,816.97	\$3,111,048.66	\$1,461,231.69	53.0%
Sub-total : School Administration	\$193,385.43	\$1,649,816.97	\$3,111,048.66	\$1,461,231.69	53.0%
School Administration Support Services					
School Admin Support (+)	\$128,069.49	\$863,280.79	\$1,505,338.82	\$642,058.03	57.3%
Sub-total : School Administration Support Services	\$128,069.49	\$863,280.79	\$1,505,338.82	\$642,058.03	57.3%
District Administration					
Superintendent's Office (+)	\$68,795.19	\$659,715.23	\$1,205,073.70	\$545,358.47	54.7%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-School Operating Only For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Board of Education (+)	\$67,945.71	\$335,697.68	\$606,507.00	\$270,809.32	55.3%
Parent/Public Relation (+)	\$0.00	\$27,180.77	\$48,658.44	\$21,477.67	55.9%
Sub-total : District Administration	<u>\$136,740.90</u>	<u>\$1,022,593.68</u>	<u>\$1,860,239.14</u>	<u>\$837,645.46</u>	55.0%
District Administration Support Services					
District Administration (+)	\$94,506.74	\$1,347,847.37	\$1,770,947.21	\$423,099.84	76.1%
Human Resources (+)	\$52,469.51	\$421,786.12	\$780,654.36	\$358,868.24	54.0%
Sub-total : District Administration Support Services	<u>\$146,976.25</u>	<u>\$1,769,633.49</u>	<u>\$2,551,601.57</u>	<u>\$781,968.08</u>	69.4%
Operations & Maintenance of Plant					
Food Service (+)	\$0.00	\$80,653.13	\$0.00	(\$80,653.13)	0.0%
Operations (+)	\$49,905.54	\$4,229,472.09	\$7,424,354.52	\$3,194,882.43	57.0%
Maintenance (+)	\$360,816.68	\$2,691,345.79	\$5,366,063.28	\$2,674,717.49	50.2%
Sub-total : Operations & Maintenance of Plant	<u>\$410,722.22</u>	<u>\$7,001,471.01</u>	<u>\$12,790,417.80</u>	<u>\$5,788,946.79</u>	54.7%
Student Activities					
Student Activity (+)	\$67,699.94	\$417,272.10	\$1,269,639.12	\$852,367.02	32.9%
Sub-total : Student Activities	<u>\$67,699.94</u>	<u>\$417,272.10</u>	<u>\$1,269,639.12</u>	<u>\$852,367.02</u>	32.9%
Total : EXPENSES	<u>\$3,850,185.34</u>	<u>\$33,959,660.08</u>	<u>\$60,254,504.80</u>	<u>\$26,294,844.72</u>	56.4%
OTHER					
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Sub-total : Transfers Out	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$495,000.00</u>	<u>\$495,000.00</u>	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$126.55	\$1,359.52	\$3,200.00	\$1,840.48	42.5%
Sub-total : Earnings on Investments	<u>(\$126.55)</u>	<u>(\$1,359.52)</u>	<u>(\$3,200.00)</u>	<u>(\$1,840.48)</u>	42.5%
Total : OTHER	<u>(\$126.55)</u>	<u>(\$1,359.52)</u>	<u>\$491,800.00</u>	<u>\$493,159.52</u>	0.3%
NET INCOME/LOSS	<u>\$119,967.84</u>	<u>\$5,894.50</u>	<u>\$620,238.00</u>	<u>\$614,343.50</u>	1.0%

End of Report

Northwest Arctic Borough School District

Statement of Activities-School Oper. by OBJ For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
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EXPENSES					
SALARIES					
Certificated Salaries (+)	\$1,116,655.68	\$8,037,157.84	\$14,833,081.55	\$6,795,923.71	54.2%
Classified Salaries (+)	\$717,181.09	\$5,268,730.66	\$8,708,333.94	\$3,439,603.28	60.5%
Leave Pay Off (+)	\$6,416.63	\$94,396.17	\$219,831.82	\$125,435.65	42.9%
GTL Payroll Sweep (+)	\$0.00	\$48.00	\$9,279.00	\$9,231.00	0.5%
Board Stipends (+)	\$13,250.00	\$61,868.00	\$79,000.00	\$17,132.00	78.3%
Non Cert-Extra Duty Contract (+)	\$2,650.00	\$14,165.00	\$71,290.00	\$57,125.00	19.9%
Sub-total : SALARIES	\$1,856,153.40	\$13,476,365.67	\$23,920,816.31	\$10,444,450.64	56.3%
BENEFITS					
Control Acct - Benefits (+)	\$0.00	\$0.00	\$9,898.75	\$9,898.75	0.0%
Insurance-Health & Life (+)	\$681,703.61	\$4,444,302.50	\$6,600,246.57	\$2,155,944.07	67.3%
Insurance-Unemployment (+)	\$4,653.61	\$33,503.28	\$61,120.58	\$27,617.30	54.8%
Insurance-Workers Comp (+)	\$12,437.38	\$92,455.67	\$162,347.85	\$69,892.18	56.9%
Retirement-Fica & Medicare (+)	\$39,381.40	\$253,961.70	\$417,325.44	\$163,363.74	60.9%
Retirement-TRS (+)	\$130,292.78	\$974,790.13	\$1,791,297.06	\$816,506.93	54.4%
Retirement-PERS (+)	\$132,596.98	\$992,392.51	\$1,650,293.07	\$657,900.56	60.1%
On Behalf Exp-PERS (+)	\$0.00	\$1,308,047.87	\$3,191,941.90	\$1,883,894.03	41.0%
On Behalf Exp-TRS (+)	\$0.00	\$361,734.31	\$611,444.14	\$249,709.83	59.2%
Other Employee Benefits (+)	\$2,599.90	\$64,399.42	\$55,000.00	(\$9,399.42)	117.1%
Sub-total : BENEFITS	\$1,003,665.66	\$8,525,587.39	\$14,550,915.36	\$6,025,327.97	58.6%
PROFESSIONAL & TECHNICAL SERVICES					
Prof & Technical Services (+)	\$134,573.32	\$1,156,761.69	\$3,013,402.39	\$1,856,640.70	38.4%
Auditing & Accounting Services (+)	\$0.00	\$76,000.00	\$76,000.00	\$0.00	100.0%
Legal Services (+)	\$0.00	\$64,460.73	\$130,000.00	\$65,539.27	49.6%
Sub-total : PROFESSIONAL & TECHNICAL SERVICES	\$134,573.32	\$1,297,222.42	\$3,219,402.39	\$1,922,179.97	40.3%
TRAVEL					
Staff Travel (+)	\$22,878.72	\$188,492.50	\$620,726.91	\$432,234.41	30.4%
Student Travel (+)	\$32,958.33	\$207,619.71	\$705,555.56	\$497,935.85	29.4%
Sub-total : TRAVEL	\$55,837.05	\$396,112.21	\$1,326,282.47	\$930,170.26	29.9%
UTILITIES					
Water & Sewer (+)	\$13,021.01	\$250,756.79	\$465,766.60	\$215,009.81	53.8%
Garbage (+)	\$4,370.00	\$37,342.00	\$98,900.00	\$61,558.00	37.8%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-School Oper. by OBJ For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Communications (+)	\$2,400.79	\$63,390.56	\$130,500.00	\$67,109.44	48.6%
Other Utilities-Internet (+)	\$675,581.00	\$4,729,067.00	\$7,671,192.00	\$2,942,125.00	61.6%
Electricity (+)	\$9,841.85	\$945,744.18	\$2,042,395.00	\$1,096,650.82	46.3%
Heating Fuels (+)	\$17,647.77	\$1,289,821.67	\$1,990,000.00	\$700,178.33	64.8%
Sub-total : UTILITIES	\$722,862.42	\$7,316,122.20	\$12,398,753.60	\$5,082,631.40	59.0%
OTHER PURCHASED SERVICES					
Other Purchase Services (+)	\$200.00	\$1,173,979.01	\$2,454,407.44	\$1,280,428.43	47.8%
Sub-total : OTHER PURCHASED SERVICES	\$200.00	\$1,173,979.01	\$2,454,407.44	\$1,280,428.43	47.8%
INSURANCE					
Insurance & Bond Premiums (+)	\$0.00	\$582,395.10	\$582,395.10	\$0.00	100.0%
Liability Insurance (+)	\$0.00	\$370,648.50	\$370,648.50	\$0.00	100.0%
Sub-total : INSURANCE	\$0.00	\$953,043.60	\$953,043.60	\$0.00	100.0%
SUPPLY					
Supplies, Materials, Media (+)	\$37,503.15	\$581,954.47	\$1,144,580.58	\$562,626.11	50.8%
Gas/Oil-Vehicle & Equipment Supplies (+)	\$241.46	\$24,863.35	\$75,000.00	\$50,136.65	33.2%
Textbooks (+)	\$160.35	\$162,153.89	\$241,490.00	\$79,336.11	67.1%
Sub-total : SUPPLY	\$37,904.96	\$768,971.71	\$1,461,070.58	\$692,098.87	52.6%
TUITION & STIPENDS					
Tuition & Stipends (+)	\$4,415.50	\$7,880.50	\$34,000.00	\$26,119.50	23.2%
Sub-total : TUITION & STIPENDS	\$4,415.50	\$7,880.50	\$34,000.00	\$26,119.50	23.2%
OTHER					
Other Expenses (+)	\$22,240.45	\$134,001.58	\$176,305.28	\$42,303.70	76.0%
Interest Paid (+)	\$0.00	\$17.42	\$0.00	(\$17.42)	0.0%
Sub-total : OTHER	\$22,240.45	\$134,019.00	\$176,305.28	\$42,286.28	76.0%
INDIRECT COSTS					
Indirect Costs To/From (+)	\$0.00	(\$132,966.90)	(\$300,000.00)	(\$167,033.10)	44.3%
Sub-total : INDIRECT COSTS	\$0.00	(\$132,966.90)	(\$300,000.00)	(\$167,033.10)	44.3%
CAPITAL EXPENDITURES					
Equipment (+)	\$12,332.58	\$43,323.27	\$59,507.77	\$16,184.50	72.8%
Sub-total : CAPITAL EXPENDITURES	\$12,332.58	\$43,323.27	\$59,507.77	\$16,184.50	72.8%
Total : EXPENSES	\$3,850,185.34	\$33,959,660.08	\$60,254,504.80	\$26,294,844.72	56.4%
OTHER					
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Sub-total : Transfers Out	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$126.55	\$1,359.52	\$3,200.00	\$1,840.48	42.5%
Sub-total : Earnings on Investments	(\$126.55)	(\$1,359.52)	(\$3,200.00)	(\$1,840.48)	42.5%
Total : OTHER	(\$126.55)	(\$1,359.52)	\$491,800.00	\$493,159.52	0.3%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-School Oper. by OBJ For the Period 02/01/2022 through 02/28/2022

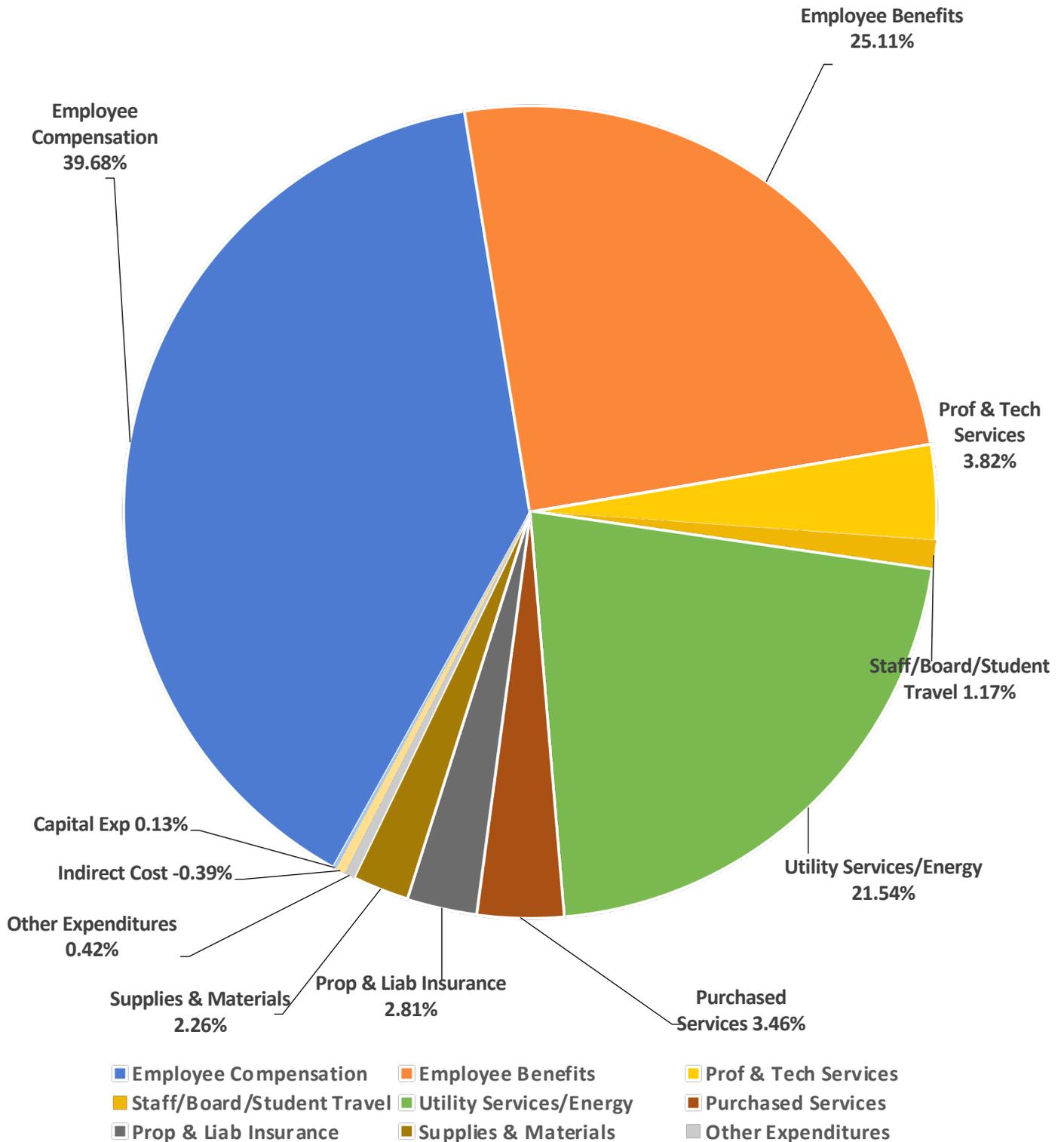
Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
NET INCOME/LOSS	\$119,967.84	\$5,894.50	\$620,238.00	\$614,343.50	1.0%

End of Report

Operating Fund Only Budget Expended by Object

(as of 2.28.2022) \$33,959,660.08



Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS: For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Program Revenues					
Operations & Maintenance of Plant (-)	\$67,084.07	\$485,827.92	\$750,000.00	\$264,172.08	64.8%
Food Services (-)	\$200.22	\$4,882.60	\$56,000.00	\$51,117.40	8.7%
Sub-total : Program Revenues	(\$67,284.29)	(\$490,710.52)	(\$806,000.00)	(\$315,289.48)	60.9%
General Revenues					
Borough Appropriations (-)	\$0.00	\$5,772,969.08	\$12,596,479.40	\$6,823,510.32	45.8%
Earnings on Investment (-)	\$187.22	\$2,867.03	\$3,200.00	\$332.97	89.6%
Other (-)	\$235.00	\$918,523.66	\$1,427,228.54	\$508,704.88	64.4%
E-Rate (-)	\$607,820.40	\$4,254,742.80	\$6,860,873.00	\$2,606,130.20	62.0%
State Grants & Entitlements (-)	\$3,121,909.00	\$37,813,464.26	\$77,483,021.36	\$39,669,557.10	48.8%
Federal Grants & Entitlements (-)	\$2,264.00	\$5,198,460.42	\$26,505,520.86	\$21,307,060.44	19.6%
Sub-total : General Revenues	(\$3,732,415.62)	(\$53,961,027.25)	(\$124,876,323.16)	(\$70,915,295.91)	43.2%
Total : INCOME	(\$3,799,699.91)	(\$54,451,737.77)	(\$125,682,323.16)	(\$71,230,585.39)	43.3%
EXPENSES					
Instruction					
Regular Instruction (+)	\$1,582,475.39	\$11,785,293.19	\$22,870,018.46	\$11,084,725.27	51.5%
Bilingual Instruction (+)	\$106,498.63	\$831,187.54	\$1,556,362.29	\$725,174.75	53.4%
Vocational Education (+)	\$14,676.85	\$130,530.80	\$290,032.43	\$159,501.63	45.0%
Pre- Kindergarten (+)	\$14,002.55	\$78,094.38	\$0.00	(\$78,094.38)	0.0%
Sub-total : Instruction	\$1,717,653.42	\$12,825,105.91	\$24,716,413.18	\$11,891,307.27	51.9%
SPED Instruction					
Special Education Instruction (+)	\$512,338.16	\$3,729,239.57	\$7,400,038.31	\$3,670,798.74	50.4%
Sub-total : SPED Instruction	\$512,338.16	\$3,729,239.57	\$7,400,038.31	\$3,670,798.74	50.4%
SPED Support Services-Students					
Special Education Support Service (+)	\$131,137.62	\$1,202,088.59	\$2,312,554.52	\$1,110,465.93	52.0%
Sub-total : SPED Support Services-Students	\$131,137.62	\$1,202,088.59	\$2,312,554.52	\$1,110,465.93	52.0%
Support Services-Students					
Support Service-Student (+)	\$34,161.82	\$108,646.48	\$505,159.21	\$396,512.73	21.5%
Dormitory (+)	\$30,038.19	\$167,242.69	\$324,471.71	\$157,229.02	51.5%
Guidance/Career Services (+)	\$90,941.91	\$628,878.86	\$1,510,304.73	\$881,425.87	41.6%
Sub-total : Support Services-Students	\$155,141.92	\$904,768.03	\$2,339,935.65	\$1,435,167.62	38.7%
Support Services-Instruction					
Support Services (+)	\$127,456.90	\$1,117,561.85	\$3,617,764.72	\$2,500,202.87	30.9%
Library Services (+)	\$495.00	\$990.00	\$1,000.00	\$10.00	99.0%
In-Service (+)	\$0.00	\$41,833.58	\$35,646.67	(\$6,186.91)	117.4%
Assessment/Test Support (+)	\$1,694.00	\$45,352.22	\$97,306.80	\$51,954.58	46.6%
Curriculum Support (+)	\$22,706.75	\$311,585.86	\$1,753,715.64	\$1,442,129.78	17.8%
Technology Support (+)	\$815,883.83	\$5,789,333.50	\$9,518,388.00	\$3,729,054.50	60.8%
Sub-total : Support Services-Instruction	\$968,236.48	\$7,306,657.01	\$15,023,821.83	\$7,717,164.82	48.6%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS: For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
School Administration					
School Administration (+)	\$239,473.46	\$1,853,350.94	\$3,415,353.00	\$1,562,002.06	54.3%
Sub-total : School Administration	\$239,473.46	\$1,853,350.94	\$3,415,353.00	\$1,562,002.06	54.3%
School Administration Support Services					
School Admin Support (+)	\$146,935.78	\$999,726.06	\$1,852,980.93	\$853,254.87	54.0%
Sub-total : School Administration Support Services	\$146,935.78	\$999,726.06	\$1,852,980.93	\$853,254.87	54.0%
District Administration					
Superintendent's Office (+)	\$68,795.19	\$659,715.23	\$1,205,073.70	\$545,358.47	54.7%
Board of Education (+)	\$67,945.71	\$335,697.68	\$606,507.00	\$270,809.32	55.3%
Parent/Public Relation (+)	\$0.00	\$27,180.77	\$48,658.44	\$21,477.67	55.9%
Sub-total : District Administration	\$136,740.90	\$1,022,593.68	\$1,860,239.14	\$837,645.46	55.0%
District Administration Support Services					
District Administration (+)	\$101,051.61	\$1,562,365.82	\$2,613,977.33	\$1,051,611.51	59.8%
Human Resources (+)	\$52,469.51	\$421,786.12	\$780,654.36	\$358,868.24	54.0%
Administration Support-Other (+)	\$46,405.56	\$373,500.85	\$582,779.99	\$209,279.14	64.1%
Sub-total : District Administration Support Services	\$199,926.68	\$2,357,652.79	\$3,977,411.68	\$1,619,758.89	59.3%
Operations & Maintenance of Plant					
Food Service (+)	\$0.00	\$80,653.13	\$0.00	(\$80,653.13)	0.0%
Operations (+)	\$64,065.17	\$4,568,063.46	\$7,958,824.30	\$3,390,760.84	57.4%
Maintenance (+)	\$395,100.63	\$3,017,718.95	\$6,979,115.61	\$3,961,396.66	43.2%
Sub-total : Operations & Maintenance of Plant	\$459,165.80	\$7,666,435.54	\$14,937,939.91	\$7,271,504.37	51.3%
Student Activities					
Student Activity (+)	\$81,731.93	\$521,780.51	\$1,334,639.12	\$812,858.61	39.1%
Sub-total : Student Activities	\$81,731.93	\$521,780.51	\$1,334,639.12	\$812,858.61	39.1%
Student Transportation					
Student Transportation (+)	\$9,982.02	\$45,542.59	\$97,407.00	\$51,864.41	46.8%
Sub-total : Student Transportation	\$9,982.02	\$45,542.59	\$97,407.00	\$51,864.41	46.8%
Adult & Continuing Education Instruction					
Adult & Continuing Education (+)	\$11,212.96	\$90,132.67	\$572,448.79	\$482,316.12	15.7%
Sub-total : Adult & Continuing Education Instruction	\$11,212.96	\$90,132.67	\$572,448.79	\$482,316.12	15.7%
Food Services					
Food Services (+)	\$40,923.98	\$1,635,332.58	\$4,995,853.54	\$3,360,520.96	32.7%
Sub-total : Food Services	\$40,923.98	\$1,635,332.58	\$4,995,853.54	\$3,360,520.96	32.7%
Construction in Progress					
Administration (+)	\$0.00	\$2,755.00	\$419,420.31	\$416,665.31	0.7%
Site Acquisition & Investigation (+)	\$0.00	\$0.00	\$870,565.86	\$870,565.86	0.0%
Design (+)	\$45,849.17	\$329,248.03	\$1,239,270.05	\$910,022.02	26.6%
Construction Management (+)	\$12,276.25	\$70,409.96	\$456,344.76	\$385,934.80	15.4%
Construction (+)	\$798,938.24	\$22,495,190.71	\$36,827,416.75	\$14,332,226.04	61.1%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS: For the Period 02/01/2022 through 02/28/2022

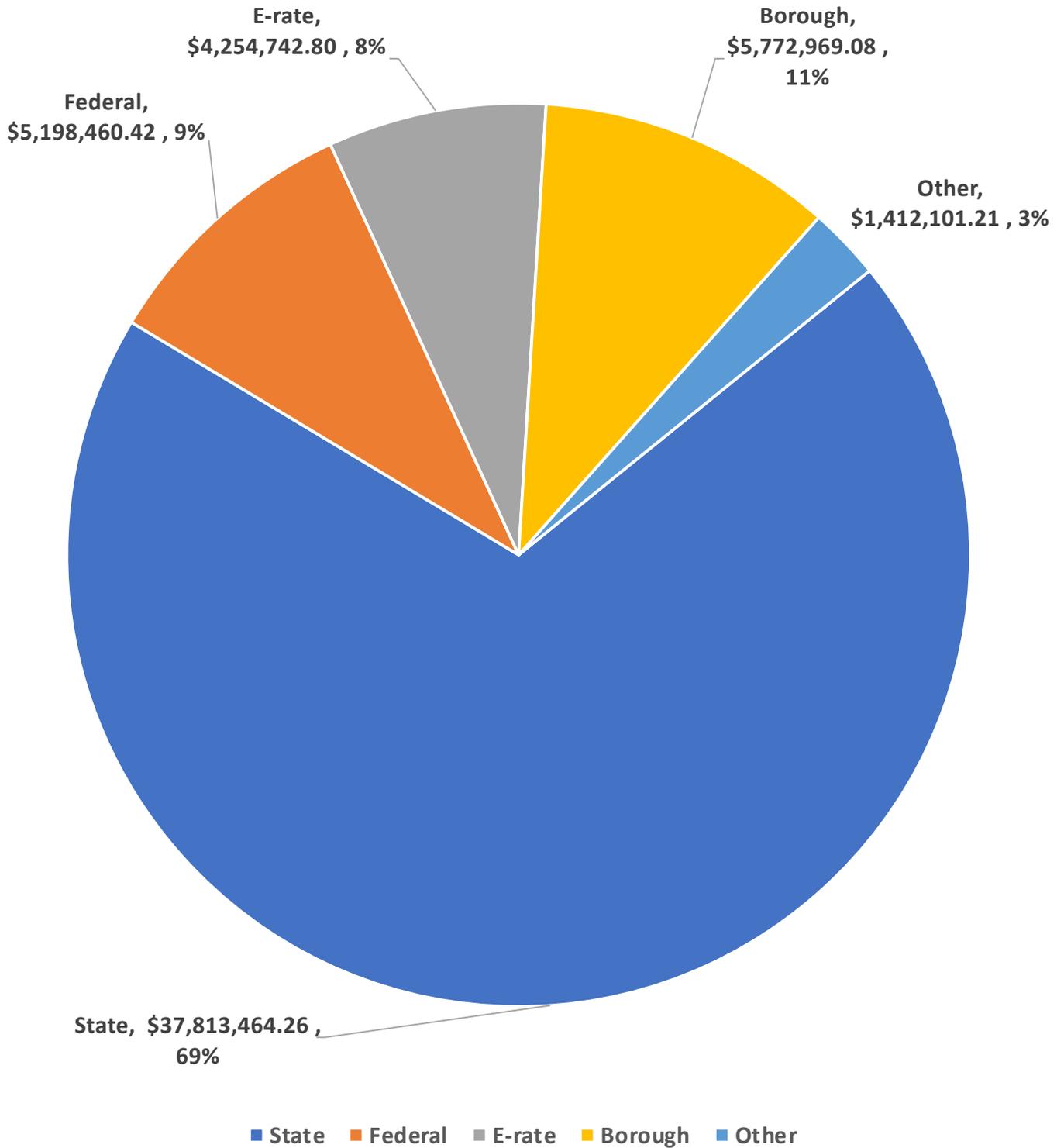
Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Equipment/Furnishing (+)	\$0.00	\$0.00	\$556,000.00	\$556,000.00	0.0%
Technology (+)	\$0.00	\$0.00	\$200,000.00	\$200,000.00	0.0%
Percent for Art (+)	\$0.00	\$21,090.00	\$265,500.00	\$244,410.00	7.9%
Contingency (+)	\$0.00	\$0.00	\$2,651,107.00	\$2,651,107.00	0.0%
CIP Construction Management-Consultant (+)	\$7,901.20	\$55,403.17	\$518,407.02	\$463,003.85	10.7%
Sub-total : Construction in Progress	\$864,964.86	\$22,974,096.87	\$44,004,031.75	\$21,029,934.88	52.2%
Total : EXPENSES	\$5,675,565.97	\$65,134,503.34	\$128,841,068.35	\$63,706,565.01	50.6%
OTHER					
Transfers In					
Transfers Between Funds -In (-)	\$0.00	\$0.00	\$3,030,307.19	\$3,030,307.19	0.0%
Sub-total : Transfers In	\$0.00	\$0.00	(\$3,030,307.19)	(\$3,030,307.19)	0.0%
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Sub-total : Transfers Out	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$126.55	\$1,359.52	\$3,200.00	\$1,840.48	42.5%
Sub-total : Earnings on Investments	(\$126.55)	(\$1,359.52)	(\$3,200.00)	(\$1,840.48)	42.5%
Total : OTHER	(\$126.55)	(\$1,359.52)	(\$2,538,507.19)	(\$2,537,147.67)	0.1%
NET INCOME/LOSS	\$1,875,739.51	\$10,681,406.05	\$620,238.00	(\$10,061,168.05)	1722.1%

End of Report

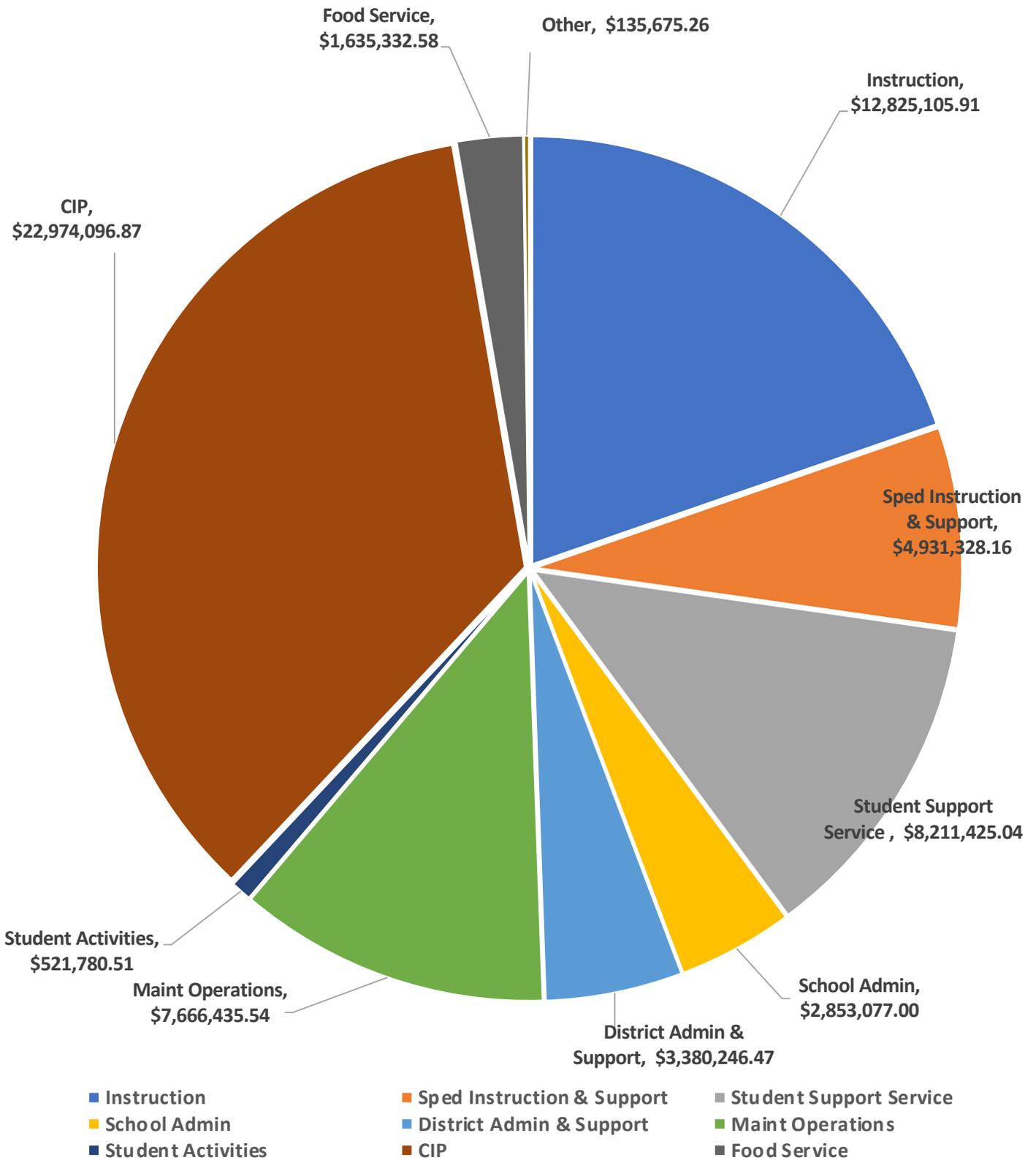
Revenues – All Funds

(as of 2.28.2022) \$54451737.77



Expenditures – All Funds

(as of 2.28.2022) \$65,134,503.34



Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS by OBJ: For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
INCOME					
Program Revenues					
Operations & Maintenance of Plant (-)	\$67,084.07	\$485,827.92	\$750,000.00	\$264,172.08	64.8%
Food Services (-)	\$200.22	\$4,882.60	\$56,000.00	\$51,117.40	8.7%
Sub-total : Program Revenues	(\$67,284.29)	(\$490,710.52)	(\$806,000.00)	(\$315,289.48)	60.9%
General Revenues					
State Grants & Entitlements (-)	\$3,121,909.00	\$37,813,464.26	\$77,483,021.36	\$39,669,557.10	48.8%
Federal Grants & Entitlements (-)	\$2,264.00	\$5,198,460.42	\$26,505,520.86	\$21,307,060.44	19.6%
Borough Appropriations (-)	\$0.00	\$5,772,969.08	\$12,596,479.40	\$6,823,510.32	45.8%
E-Rate (-)	\$607,820.40	\$4,254,742.80	\$6,860,873.00	\$2,606,130.20	62.0%
Other (-)	\$422.22	\$921,390.69	\$1,430,428.54	\$509,037.85	64.4%
Sub-total : General Revenues	(\$3,732,415.62)	(\$53,961,027.25)	(\$124,876,323.16)	(\$70,915,295.91)	43.2%
Total : INCOME	(\$3,799,699.91)	(\$54,451,737.77)	(\$125,682,323.16)	(\$71,230,585.39)	43.3%
EXPENSES					
SALARIES					
Certificated Salaries (+)	\$1,406,311.83	\$9,753,306.04	\$18,703,077.44	\$8,949,771.40	52.1%
Classified Salaries (+)	\$863,066.63	\$6,296,155.28	\$10,923,660.98	\$4,627,505.70	57.6%
Leave Pay Off (+)	\$6,416.63	\$109,104.46	\$229,542.37	\$120,437.91	47.5%
GTL Payroll Sweep (+)	\$0.00	\$48.00	\$9,279.00	\$9,231.00	0.5%
Stipends (+)	\$13,250.00	\$270,118.00	\$837,250.00	\$567,132.00	32.3%
Non Cert-Extra Duty Contract (+)	\$5,025.00	\$44,597.85	\$238,247.85	\$193,650.00	18.7%
Sub-total : SALARIES	\$2,294,070.09	\$16,473,329.63	\$30,941,057.64	\$14,467,728.01	53.2%
BENEFITS					
Control Acct - Benefits (+)	\$0.00	\$0.00	\$3,025,027.82	\$3,025,027.82	0.0%
Insurance-Health & Life (+)	\$841,509.70	\$5,381,280.25	\$6,625,446.57	\$1,244,166.32	81.2%
Insurance-Unemployment (+)	\$5,782.11	\$41,465.26	\$61,376.20	\$19,910.94	67.6%
Insurance-Workers Comp (+)	\$15,376.30	\$114,356.07	\$165,411.09	\$51,055.02	69.1%
Retirement-Fica & Medicare (+)	\$46,800.82	\$303,760.04	\$417,516.44	\$113,756.40	72.8%
Retirement-TRS (+)	\$159,816.87	\$1,179,036.85	\$1,791,297.06	\$612,260.21	65.8%
Retirement-PERS (+)	\$165,590.59	\$1,214,793.15	\$1,664,084.52	\$449,291.37	73.0%
On Behalf Exp-PERS (+)	\$0.00	\$1,308,047.87	\$3,191,941.90	\$1,883,894.03	41.0%
On Behalf Exp-TRS (+)	\$0.00	\$361,734.31	\$611,444.14	\$249,709.83	59.2%
Housing Allowance/Subsidy (+)	\$36,000.00	\$243,266.95	\$330,000.00	\$86,733.05	73.7%
Other Employee Benefits (+)	\$2,599.90	\$64,399.42	\$55,000.00	(\$9,399.42)	117.1%
Sub-total : BENEFITS	\$1,273,476.29	\$10,212,140.17	\$17,938,545.74	\$7,726,405.57	56.9%
PROFESSIONAL & TECHNICAL SERVICES					
Prof & Technical Services (+)	\$265,408.54	\$3,534,476.49	\$12,621,519.98	\$9,087,043.49	28.0%
Auditing & Accounting Services (+)	\$0.00	\$76,000.00	\$76,000.00	\$0.00	100.0%
Legal Services (+)	\$0.00	\$64,460.73	\$130,000.00	\$65,539.27	49.6%
Sub-total : PROFESSIONAL & TECHNICAL SERVICES	\$265,408.54	\$3,674,937.22	\$12,827,519.98	\$9,152,582.76	28.6%
TRAVEL					

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS by OBJ: For the Period 02/01/2022 through 02/28/2022

Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Staff Travel (+)	\$44,434.98	\$282,195.48	\$1,196,393.02	\$914,197.54	23.6%
Student Travel (+)	\$53,890.31	\$277,697.64	\$1,186,805.32	\$909,107.68	23.4%
Sub-total : TRAVEL	\$98,325.29	\$559,893.12	\$2,383,198.34	\$1,823,305.22	23.5%
UTILITIES					
Water & Sewer (+)	\$17,699.58	\$313,726.84	\$554,989.40	\$241,262.56	56.5%
Garbage (+)	\$4,757.91	\$41,061.95	\$99,286.94	\$58,224.99	41.4%
Communications (+)	\$2,400.79	\$65,720.46	\$140,162.64	\$74,442.18	46.9%
Other Utilities-Internet (+)	\$675,581.00	\$4,729,067.00	\$7,840,458.00	\$3,111,391.00	60.3%
Electricity (+)	\$10,417.37	\$1,075,292.03	\$2,337,574.96	\$1,262,282.93	46.0%
Heating Fuels (+)	\$24,013.40	\$1,358,367.39	\$2,031,992.37	\$673,624.98	66.8%
Sub-total : UTILITIES	\$734,870.05	\$7,583,235.67	\$13,004,464.31	\$5,421,228.64	58.3%
OTHER PURCHASED SERVICES					
Other Purchase Services (+)	\$3,015.32	\$1,256,841.06	\$2,578,312.23	\$1,321,471.17	48.7%
Sub-total : OTHER PURCHASED SERVICES	\$3,015.32	\$1,256,841.06	\$2,578,312.23	\$1,321,471.17	48.7%
INSURANCE					
Insurance & Bond Premiums (+)	\$0.00	\$582,395.10	\$582,395.10	\$0.00	100.0%
Liability Insurance (+)	\$0.00	\$370,648.50	\$370,648.50	\$0.00	100.0%
Sub-total : INSURANCE	\$0.00	\$953,043.60	\$953,043.60	\$0.00	100.0%
SUPPLY					
Supplies, Materials, Media (+)	\$120,349.43	\$1,408,809.80	\$4,146,163.07	\$2,737,353.27	34.0%
Gas/Oil-Vehicle & Equipment Supplies (+)	\$241.46	\$25,149.97	\$75,000.00	\$49,850.03	33.5%
Food Supplies (+)	\$24,778.75	\$122,385.20	\$85,814.88	(\$36,570.32)	142.6%
Textbooks (+)	\$160.35	\$162,153.89	\$1,441,490.00	\$1,279,336.11	11.2%
Sub-total : SUPPLY	\$145,529.99	\$1,718,498.86	\$5,748,467.95	\$4,029,969.09	29.9%
TUITION & STIPENDS					
Tuition & Stipends (+)	\$4,415.50	\$24,677.50	\$86,150.00	\$61,472.50	28.6%
Scholarship Stipends (+)	\$0.00	\$2,000.00	\$15,000.00	\$13,000.00	13.3%
Sub-total : TUITION & STIPENDS	\$4,415.50	\$26,677.50	\$101,150.00	\$74,472.50	26.4%
OTHER					
Other Expenses (+)	\$22,419.72	\$146,427.36	\$208,862.78	\$62,435.42	70.1%
Dues & Fees (+)	\$0.00	\$465.06	\$190.97	(\$274.09)	243.5%
Interest Paid (+)	\$0.00	\$17.42	\$0.00	(\$17.42)	0.0%
Sub-total : OTHER	\$22,419.72	\$146,909.84	\$209,053.75	\$62,143.91	70.3%
INDIRECT COSTS					
Indirect Costs To/From (+)	\$0.00	\$0.00	\$369,858.97	\$369,858.97	0.0%
Sub-total : INDIRECT COSTS	\$0.00	\$0.00	\$369,858.97	\$369,858.97	0.0%
CAPITAL EXPENDITURES					
Equipment (+)	\$41,597.58	\$97,904.27	\$901,446.29	\$803,542.02	10.9%
New Building/Purchases (+)	\$792,437.60	\$21,285,443.24	\$36,130,611.53	\$14,845,168.29	58.9%
Building Improvements (+)	\$0.00	\$770,570.00	\$0.00	(\$770,570.00)	0.0%
Other Capital Outlay (+)	\$0.00	\$0.00	\$987,770.00	\$987,770.00	0.0%

Operating Statement with Budget

Northwest Arctic Borough School District

Statement of Activities-ALL FUNDS by OBJ: For the Period 02/01/2022 through 02/28/2022

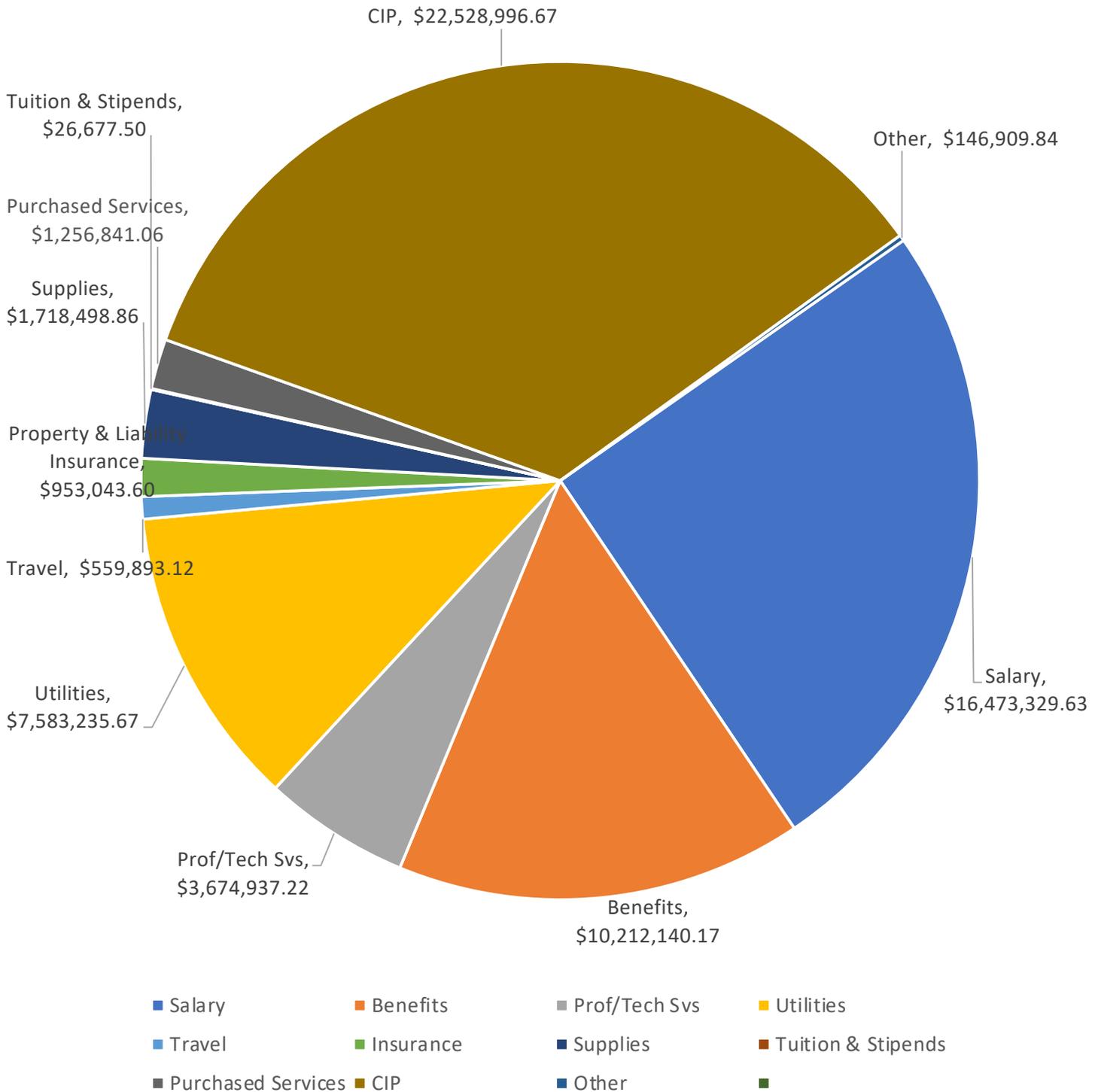
Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
Contingency (+)	\$0.00	\$0.00	\$2,677,107.00	\$2,677,107.00	0.0%
Overhead (+)	\$0.00	\$0.00	\$378,223.80	\$378,223.80	0.0%
New Construction/ Rehab (+)	\$0.00	\$375,079.16	\$670,805.22	\$295,726.06	55.9%
Related Soft Costs (+)	\$0.00	\$0.00	\$40,432.00	\$40,432.00	0.0%
Sub-total : CAPITAL EXPENDITURES	\$834,035.18	\$22,528,996.67	\$41,786,395.84	\$19,257,399.17	53.9%
Total : EXPENSES	\$5,675,565.97	\$65,134,503.34	\$128,841,068.35	\$63,706,565.01	50.6%
OTHER					
Transfers In					
Transfers Between Funds -In (-)	\$0.00	\$0.00	\$3,030,307.19	\$3,030,307.19	0.0%
Sub-total : Transfers In	\$0.00	\$0.00	(\$3,030,307.19)	(\$3,030,307.19)	0.0%
Transfers Out					
Transfers between Funds-Out (+)	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Sub-total : Transfers Out	\$0.00	\$0.00	\$495,000.00	\$495,000.00	0.0%
Earnings on Investments					
Earnings on Investments (-)	\$126.55	\$1,359.52	\$3,200.00	\$1,840.48	42.5%
Sub-total : Earnings on Investments	(\$126.55)	(\$1,359.52)	(\$3,200.00)	(\$1,840.48)	42.5%
Total : OTHER	(\$126.55)	(\$1,359.52)	(\$2,538,507.19)	(\$2,537,147.67)	0.1%
NET INCOME/LOSS	\$1,875,739.51	\$10,681,406.05	\$620,238.00	(\$10,061,168.05)	1722.1%

End of Report

Expenditures by Object – All Funds

(In Millions as of 2.28.2022) \$65,134,503.34



Northwest Arctic Borough School District

Statement of Activities-Board by OBJ For the Period 02/01/2022 through 02/28/2022

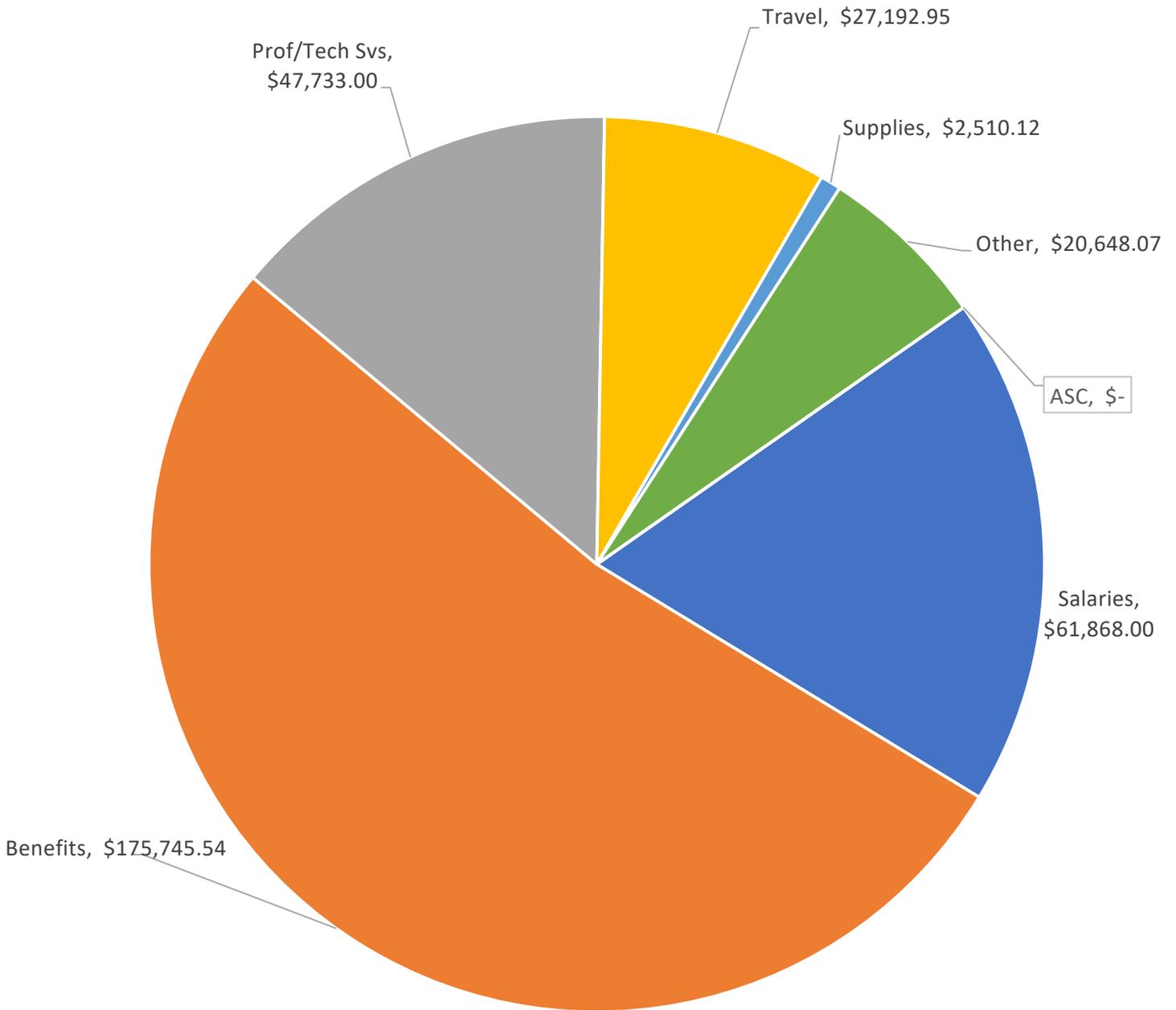
Fiscal Year: 2021-2022

	<u>02/01/2022 - 02/28/2022</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Budget Balance</u>	
EXPENSES					
SALARIES					
Board Stipends (+)	\$13,250.00	\$61,868.00	\$79,000.00	\$17,132.00	78.3%
Sub-total : SALARIES	\$13,250.00	\$61,868.00	\$79,000.00	\$17,132.00	78.3%
BENEFITS					
Insurance-Health & Life (+)	\$21,000.00	\$168,000.00	\$252,000.00	\$84,000.00	66.7%
Insurance-Unemployment (+)	\$0.00	\$2.07	\$0.00	(\$2.07)	0.0%
Insurance-Workers Comp (+)	\$75.77	\$349.49	\$550.30	\$200.81	63.5%
Retirement-Fica & Medicare (+)	\$750.11	\$3,543.98	\$5,088.40	\$1,544.42	69.6%
Retirement-PERS (+)	\$935.00	\$3,850.00	\$4,260.00	\$410.00	90.4%
Sub-total : BENEFITS	\$22,760.88	\$175,745.54	\$261,898.70	\$86,153.16	67.1%
PROFESSIONAL & TECHNICAL SERVICES					
Prof & Technical Services (+)	\$5,833.00	\$47,733.00	\$125,500.00	\$77,767.00	38.0%
Sub-total : PROFESSIONAL & TECHNICAL SERVICES	\$5,833.00	\$47,733.00	\$125,500.00	\$77,767.00	38.0%
TRAVEL					
Staff Travel (+)	\$5,453.76	\$27,192.95	\$89,379.23	\$62,186.28	30.4%
Sub-total : TRAVEL	\$5,453.76	\$27,192.95	\$89,379.23	\$62,186.28	30.4%
SUPPLY					
Supplies, Materials, Media (+)	\$0.00	\$2,510.12	\$12,229.07	\$9,718.95	20.5%
Sub-total : SUPPLY	\$0.00	\$2,510.12	\$12,229.07	\$9,718.95	20.5%
OTHER					
Other Expenses (+)	\$20,648.07	\$20,648.07	\$38,500.00	\$17,851.93	53.6%
Sub-total : OTHER	\$20,648.07	\$20,648.07	\$38,500.00	\$17,851.93	53.6%
Total : EXPENSES	\$67,945.71	\$335,697.68	\$606,507.00	\$270,809.32	55.3%
NET INCOME/LOSS	\$67,945.71	\$335,697.68	\$606,507.00	\$270,809.32	55.3%

End of Report

Board Expenditures

(as of 2.28.2022) \$335,697.68



■ Salaries ■ Benefits ■ Prof/Tech Svs ■ Travel ■ Supplies ■ Other ■ ASC

Board Budget Summary

100.099.511.000.333	Board Stipends	\$79,000
	8 Regular Meetings, half in person	
	Board Retreat combined with Oct Meeting	
	Annual AASB Conference – November 4-7, 2021	
	4 Special meetings	
	AASB – 2 member regular meetings	
	President – NWALT, CWT, ATC	
	Lobbying or National Conference	
100.099.511.000.36X	Payroll Benefits	\$261,898.70
100.099.511.000.361	Insurance-Health & life - \$25,200 per member	\$252,000.00
100.099.511.000.36x	Unemployment, Workers Comp, SS, Medicare & PERS	\$9,898.70
100.099.511.0XX.410	Professional & Technical Services	\$125,500
100.099.511.000.410	Miscellaneous Services and Training, AASB In-service Training	\$25,000
100.099.511.012.410	Lobbyists - J&H, JM Walsh Co.	\$89,500
100.099.511.013.410	Strategic Planning – Consulting - Evaluations	\$11,000

Board Budget Summary, Continued

100.099.511.000.42X	Travel & Per Diem	\$89,379.23
	4 Regular Meetings	
	Annual AASB Conference	
	AASB Quarterly Trainings	
	1 National Conference	
100.099.511.000.4XX	Miscellaneous Expenses	\$50,729.07
100.099.511.000.450	Supplies, Materials, Media-Supplies & Freight for Meetings	\$7,229.07
100.099.511.000.490	Other Expenses	\$38,500
	CEAAC Membership - \$18,000	
	AASB Fees - \$20,500	
100.099.511.015.XXX	Board Budget for joint Advisory School Council Retreat	\$5,000
100.099.511.000.XXX	TOTAL	\$606,507

Dues & Membership Fees:

CEE- Coalition for Education Equity represents Alaska school districts, organizations, and individuals through courts and legislative activity - concerned about the quality and breadth of educational opportunities available to Alaska's children.

AASB- Alaska School District advocacy at state and federal level. See attached Benefits.

To Our Board Financial Summary

Wellsfargo Investment Account Update:

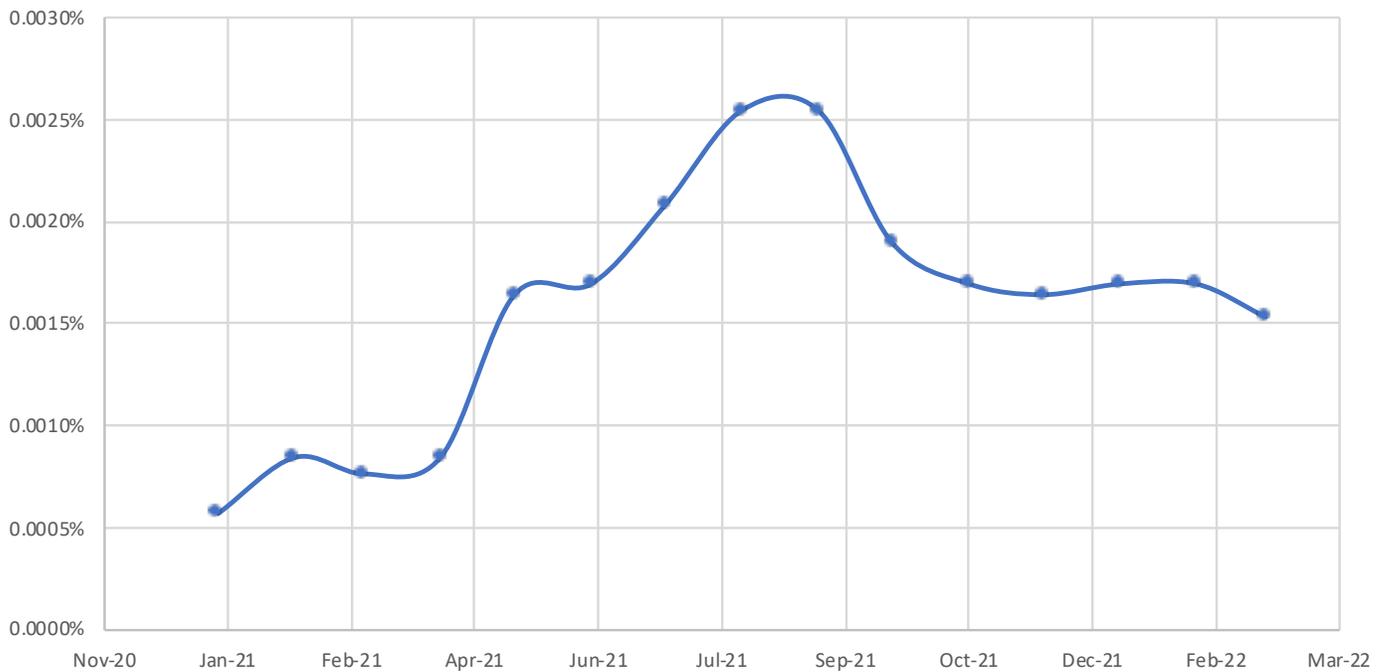
The accrued income on the principal holdings of the General Fund \$10,248,179.57 investment was \$8,250,404.69 as of February 28, 2022; an increase of \$126.55 from the January 31, 2022 report with a total of \$1,359.52 earned in FY22. \$2 Million was transferred out of this investment account in September to cover expenses over revenue in the general fund.

The accrued income on the principal holdings of the Capital Improvement Fund \$20M investment was \$7,004,071.62 as of February 28, 2022; an increase of \$60.67 (plus \$5 million transfer back in) from the January 31, 2022 report with a total of \$1,507.51 earned in FY22. A total of \$13 Million has been transferred out of this investment account to date to cover expenses over revenue on the Kivalina Project.

In March of 2019 we received the highest earnings on investment since deciding to invest funds, 2.0001% which totaled \$20,001.06 for that one month.

NWABSD IILD GF		Rate of	
Statement	Account Balance	Monthly Increase	return
Dec-20	\$ 10,248,179.57	\$ -	0.0000%
Dec-20	\$ 10,248,238.09	\$ 58.52	0.0006%
Jan-21	\$ 10,248,324.74	\$ 86.65	0.0008%
Feb-21	\$ 10,248,403.12	\$ 78.38	0.0008%
Mar-21	\$ 10,248,489.77	\$ 86.65	0.0008%
Apr-21	\$ 10,248,658.11	\$ 168.34	0.0016%
May-21	\$ 10,248,831.83	\$ 173.72	0.0017%
Jun-21	\$ 10,249,045.17	\$ 213.34	0.0021%
Jul-21	\$ 10,249,305.99	\$ 260.82	0.0025%
Aug-21	\$ 10,249,566.78	\$ 260.79	0.0025%
Sep-21	\$ 8,249,566.78	\$ (2,000,000.00)	
Sep-21	\$ 8,249,723.08	\$ 156.30	0.0019%
Oct-21	\$ 8,249,862.94	\$ 139.86	0.0017%
Nov-21	\$ 8,249,998.46	\$ 135.52	0.0016%
Dec-21	\$ 8,250,138.30	\$ 139.84	0.0017%
Jan-22	\$ 8,250,278.14	\$ 139.84	0.0017%
Feb-22	\$ 8,250,404.69	\$ 126.55	0.0015%

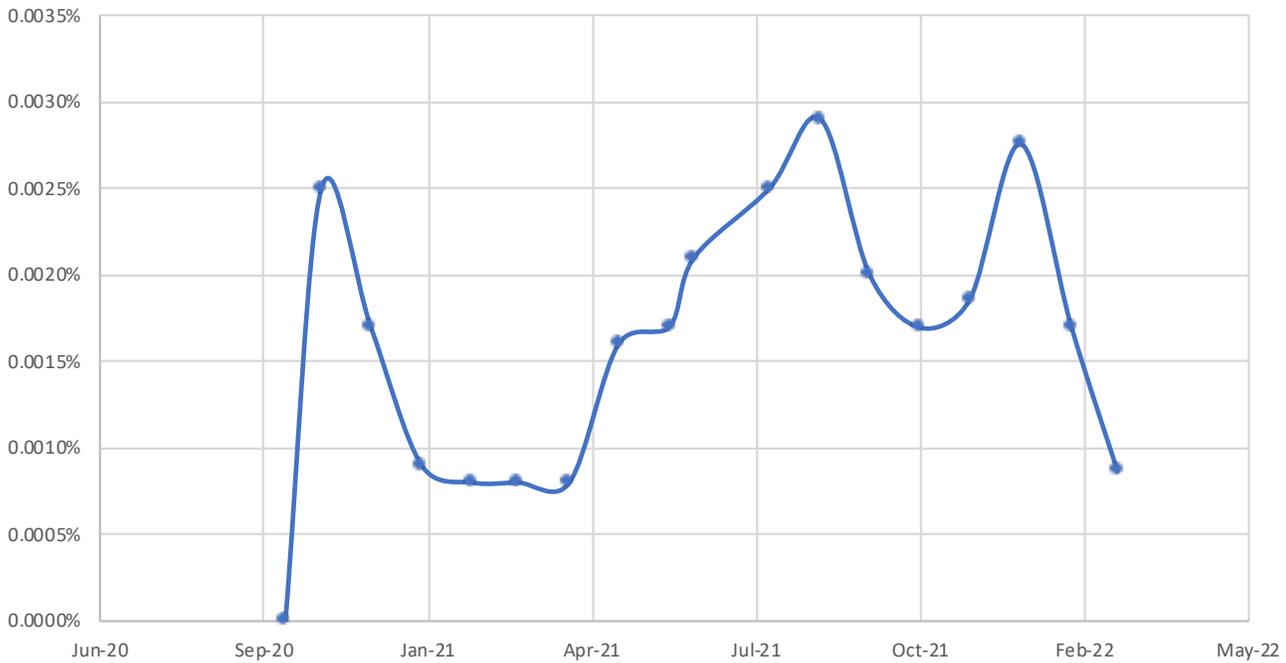
Wellsfargo General Fund IILD Account



NWABSD IILD CIP

Statement	Account Balance	Monthly Increase	Rate of return
Oct-20	\$ 20,000,000.00	\$ -	0.0000%
Oct-20	\$ 20,000,503.18	\$ 503.18	0.0025%
Nov-20	\$ 20,000,841.98	\$ 338.80	0.0017%
Dec-20	\$ 20,001,022.09	\$ 180.11	0.0009%
Jan-21	\$ 20,001,191.19	\$ 169.10	0.0008%
Feb-21	\$ 20,001,344.12	\$ 152.93	0.0008%
Mar-21	\$ 20,001,513.21	\$ 169.09	0.0008%
Apr-21	\$ 20,001,841.70	\$ 328.49	0.0016%
May-21	\$ 20,002,180.74	\$ 339.04	0.0017%
Jun-21	\$ 18,002,180.74	\$ (2,000,000.00)	
Jun-21	\$ 18,002,564.11	\$ 383.37	0.0021%
Jul-21	\$ 18,003,022.22	\$ 458.11	0.0025%
Aug-21	\$ 15,003,022.22	\$ (3,000,000.00)	
Aug-21	\$ 15,003,462.99	\$ 440.77	0.0029%
Sep-21	\$ 13,003,462.99	\$ (2,000,000.00)	
Sep-21	\$ 10,003,462.99	\$ (3,000,000.00)	
Sep-21	\$ 10,003,659.33	\$ 196.34	0.0020%
Oct-21	\$ 10,003,828.78	\$ 169.45	0.0017%
Nov-21	\$ 5,003,828.78	\$ (5,000,000.00)	
Nov-21	\$ 5,003,921.75	\$ 92.97	0.0019%
Dec-21	\$ 2,003,921.75	\$ (3,000,000.00)	
Dec-21	\$ 2,003,976.98	\$ 55.23	0.0028%
Jan-22	\$ 2,004,010.95	\$ 33.97	0.0017%
Feb-22	\$ 7,004,010.95	\$ 5,000,000.00	
Feb-22	\$ 7,004,071.62	\$ 60.67	0.0009%

Wellsfargo CIP IILD Account



Daily Account Activity

Your investment transactions during this statement period:

Cash Activity		USD			
Transaction / Trade Date	Settlement / Eff. Date	Activity	Description	Debit Amount / Disbursements	Credit Amount / Receipts
02/18/22	02/18/22	ACH/DDA Transaction	DESIGNATED DDA	5,000,000.00	

Deposit Activities

INST INSURED LIQ DEPOSIT DEMAND A000MK3

*As of February 28, 2022
 Interest earned this period 60.67

Transaction Date	Activity	Principal	Market Value (\$)	Interest Amount	Principal Balance
02/18/22	Purchase	5,000,000.00	5,000,000.00		7,004,010.95
02/28/22	Interest Rate 0.0219000%			60.67	7,004,071.62
	Ending Balance				7,004,071.62

INST INSURED LIQ DEPOSIT SAVINGS A000MK6

*As of February 28, 2022
 Interest earned this period 126.55

Transaction Date	Activity	Principal	Market Value (\$)	Interest Amount	Principal Balance
02/28/22	Interest Rate 0.0219000%			126.55	8,250,404.69
	Ending Balance				8,250,404.69

MEMORANDUM

TO: NWABSD Board of Education
Members

DATE: March 22, 2022

NUMBER: Memo 22-073

FR: Office of the Superintendent

SUBJECT: Approval of Purchase of
K-12 Writing Supplement
materials

STRATEGIC PLAN/BOARD GOAL:

Goal 1: Student Learning

Objective 2: NWABSD will build a responsive learning environment during both remote and in-person learning. (Danielson 2a, 2c, 3d)

ABSTRACT:

Board approval is required for contracts that exceed \$50,000.

ISSUE:

At issue is the Board's approval of the purchase of K-12 writing supplement materials at the cost of \$53,576.60.

BACKGROUND AND/OR PERTINENT INFORMATION:

Up for purchase is new K-12 writing supplemental materials are as follows:

Voyager Sopris Learning®, (K-12) *Step-Up to Writing* – Fourth Edition, for \$48,706.
Shipping for an estimated \$4,897.60.

Total Cost of \$53,576.60

Funds: Grant funds from Title I - Fund 262

ALTERNATIVES:

1. Approve the purchase of K-12 writing supplemental materials for the amount of \$53,576.60 as presented.
2. Disapprove the purchase of K-12 writing supplemental materials for the amount of \$53,576.60 as presented.
3. Take no final action.

ADMINISTRATION'S RECOMMENDATION:

The administration recommends the Board approve the purchase of K-12 writing supplemental materials for \$53,576.60 as presented.

District Copier Replacement & Maintenance RFP

During COVID it has become apparent that our sites really need operating copiers to make homework packets and also to scan and email information. After inventorying all of our copiers we have identified about 22 that need to be replaced. The estimated total cost of purchasing the copiers is just over \$200,000. There are two vendors in Alaska that sell Canon copiers, and I'd like to go out to RFP to purchase the 22 needed copiers and award a maintenance/service contract to the bidder that best meets our District's needs. We have unallocated ESSER III funding that can be used for this purchase.

See attached

SITE COPIERS

SITE	COPIER TYPE	SERIAL NUMBER	YEAR PURCHASED	Replacement Model	Replacement Cost
Ambler	IR-400	QLA-04698	3/6/14	DX 617iFZ	\$ 6,128.64
Ambler	IR-500	QLL-05315	8/20/15	DX 617iFZ	\$ 6,128.64
ATC	IR-400	QLA-48848	11/21/18	DX 617iFZ	\$ 6,128.64
ATC	IR-C5240	JRA09465	4/25/14	DX C3835i	\$ 9,845.41
Buckland	IR-500	QLL-05315	9/4/15	DX 617iFZ	\$ 6,128.64
Buckland	IR-615 III	28W00798	10/7/19		
Deering	IR-615 III	28W00760	10/7/19		
DO-Supt	IR-400	QLA-33670	3/4/17	DX 617iFZ	\$ 6,128.64
DO-SPED	IRV-525	2BE-01326	2/13/19		
DO-PS	IR-C475	2HG-01154	10/1/20		
DO- HR	IR-400	QLA--27360	9/15/16	DX 617iFZ	\$ 6,128.64
DO-Up	IR-6255	NMU-18785	9/5/15	6780i	\$ 15,894.49
DO-Down	IR-6255	NMU08044	9/15/15	6780i	\$ 15,894.49
D.O. Color	IR-C5535	WXF-13228	7/26/17	DX C3835i	\$ 9,845.41
D.O. MA				DX 617iFZ	\$ 6,128.64
JNES-UP	IR-6555	XNM-02087	9/15/15	6780i	\$ 15,894.49
JNES-Lower	IR-6575I	SMT-00774	9/15/16	6780i	\$ 15,894.49
JNES-Color	IR-C5535	WXF-13246	7/26/17	DX C3835i	\$ 9,845.41
Kiana	IR-400	QLA-09676	9/23/14	DX 617iFZ	\$ 6,128.64
Kiana	IR-615 III	28VOO591	10/7/19		
Kivalina	IR-615 III	28W00662	9/15/20		
Kivalina	IR-615 III	28W00664	9/15/20		
KMHS	IR-6555	XNM-02087	9/15/16	6780i	\$ 15,894.49
KMHS	DX-6780i	27P04055	11/15/21		
Kobuk	IR-615 III	28W00680	9/15/20		
Noatak	IR-400	QLA-48849	1/23/15	DX 617iFZ	\$ 6,128.64
Noatak	IR-500	QLL-03772	2/6/15	DX 617iFZ	\$ 6,128.64
Noorvik	IR-500	QLL-07538	9/15/16	DX 617iFZ	\$ 6,128.64
Noorvik	IR-4225	RKM-08507	9/12/12	4725i? - DX 617iFZ?	\$ 6,128.64
Selawik	IR-615 III	28W00814	10/7/19		
Selawik	IR-400	QLA-27015	9/15/16	DX 617iFZ	\$ 6,128.64
Shungnak	IR-C5740	3BB03094	11/26/20		
Shungnak	IR400	QLA-01177	2013	DX 617iFZ	\$ 6,128.64
Shungnak	IR615	28VOO591			
Grand Total:					\$ 194,809.64
22 Devices					

All prices include shipping into Kotzebue

Shipping from Kotzebue will be billed separately at actual cost

Estimated cost of shipping each copier to each village is \$600 x 10 copiers = \$6,000



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION Student Activities Committee Meeting Conducted via Teleconference Call 1-800-315-6338, enter code: 34720 Agenda

**March 21, 2022
1:00 P.M.**

- I. Alaska Schools Activities Association Update – Craig McConnell
 - a. PlanetHS – Master Eligibility Reporting (Bylaw change ARTICLE 12 Section 10.B) [pg 4-5](#)
 - b. APPEAL PROCEDURE (Bylaw change ARTICLE 4) [pg 6-9](#)

- II. Battle of the Books (K-2 Schedule)
K-1-2 Schedule

Feb 28-Mar 2	Mock Battles
Mar 21-Mar 23	District Battles

- III. Spelling Bee
 - 1st Place: KMHS – Taylor Sheldon with 40 correct words ****State Qualifier**
 - 2nd Place: ORV – Melissa Gottschalk with 38 correct words
 - 3rd Place: KMHS – Aurora Clare Sweeney with 37 correct words.

Wed, Mar 23 Alaska State Spelling Bee Virtual

- IV. 1A NWA Basketball Tournament Results
Girls' Team Awards:

- Champion: Noorvik
- 2nd Place: Buckland
- Team Sportsmanship: Buckland
- Academic Award: Kivalina with a 3.43 GPA

Girls' All-Tournament Team:

1. BKC: Kiah Melton
2. BKC: Ava Jones
3. IAN: Kristen Jackson
4. ORV: Eva Johnson
5. ORV: Natasha Bailey
6. KVL: Regina Swan

Committee Members: Tillie Ticket, Joanne Harris, Lawrence Jones, Sr., and Alice Adams
Student Activities Coordinator: Brett Slaathaug
Region 1 NWABSD Member: Craig McConnell

MISSION: To provide a learning environment that inspires and challenges students and employees to excel.
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future.

Boys' Team Awards:

- Champion: Kivalina
- 2nd Place: Noatak
- Academic Award: Kivalina
- Team Sportsmanship: Buckland

All-Tournament Team:

1. BKC: Walter Washington
2. DRG: Robert Cleveland
3. IAN: Freddie Reed
4. KVL: James Hawley
5. KVL: Abraham Swan
6. KVL: Brian Adams
7. WTK: Alex Onalik
8. WTK: Fred Walton
9. ORV: Percy Foster

V. 3A Western Basketball Tournament Results (Page 10)

Skills Competition:

Girls' Hot Shot: BRW: Kiara Burnell & Kimberly Wolgemuth

Boys' Hot Shot: OME: Finn Gregg & Orson Hoogendorn

Girls' 3pt: BRW: Lewis Caitlyn-Brower

Boys' 3pt: OME: Dawson Schaeffer

Girls' Free Throw: OME: Aralye Lie

Boys' Free Throw: OME: Caden Hanebuth

Team Awards:

Cheer Team Sportsmanship: Bethel Warriors

Girls' Team Sportsmanship: Kotzebue Huskies

Boys' Team Sportsmanship: Kotzebue Huskies

Cheer Academic Award: Bethel Warriors

Girls' Academic Award: Bethel Warriors

Boys' Academic Award: Bethel Warriors

Cheer 2nd Place: Bethel Warriors

Girls' 2nd Place: Bethel Warriors

Boys' 2nd Place: Barrow Whalers

Cheer Champion: Nome-Beltz Nanooks

Girls' Champion: Barrow Whalers

Boys' Champion: Nome-Beltz Nanooks

Cheer All-Tournament Team:

- 1) BET: Marion Swope
- 2) BET: Kiley Twito
- 3) OME: Karis Evans
- 4) OME: Paris Hebel
- 5) OME: Raina McRae
- 6) OTZ: Pauline Hulley

Girls' All-Tournament Team:

- 1) BRW: Kiara Burnell
- 2) BRW: Jenilee Donovan
- 3) BRW: Lewis Caitlyn Brower
- 4) BET: Ava Lieb
- 5) BET: Bryn Garrison
- 6) OME: Della Medlin

Boys' All-Tournament Team:

- 1) BRW: Loia Diaz
- 2) BRW: Jeremiah Goodwin
- 3) BET: Peter Crow
- 4) BET: Madden Cockroft
- 5) OME: Dawson Schaeffer
- 6) OME: Caden Hanebuth

VI. 1A State Basketball Tournament Results

Buckland Girls	2-2
Noorvik Girls	0-2
Kivalina Boys	1-2
Noatak Boys	0-2

Girls' Team Sportsmanship: Noorvik
Girls' All-Tourney: BKC: Ava Jones

C19 Testing in Kotzebue (Sunday, Mar 20th)

- Total Party 54 (40 Tested & 14 PHN Release)
- 2 of 40 tested were positive.

VII. Sr. Native Youth Olympics

Mar 21 (Mon)	1st Available Practice
April 8/9	District NYO Meet @ Kotzebue
April 21-23	State NYO Meet @ Anchorage

VIII. Other



4048 Laurel St. #203, Anchorage, AK 99508 / Phone: 907-563-3723 / Fax: 907-563-3739 / Web: www.asaa.org

TO: Superintendents
High School Principals
Athletic/Activities Directors
School Board Presidents

FROM: Billy Strickland, Executive Director

DATE: March 14, 2022

RE: Proposed Bylaw/Policy Amendments— Article 12 Section 10.B

The Alaska School Activities Association (ASAA) Board of Directors proposes to amend Association bylaws at its meeting on April 25-26, 2022. Preceding the amendment is a short explanation of the proposal.

In amending the Bylaws, the Board of Directors will be using the following procedure:

Article 18, Bylaw Amendment, Section 1, Method, states:

“These Bylaws may be amended by a simple majority vote of the Board of Directors sitting in regular session provided that at least 30 days advance notice has been mailed to the general membership.”

Section 2, Effective Date, states:

“Unless otherwise specified, amendments to these Bylaws take effect 30 days after their filing.”

Please review these proposed changes and if you wish, provide written comment by letter or email billy@asaa.org, to the ASAA office prior to the meeting.

Explanation

Currently schools are required to submit a Master Eligibility list using the School Activities Reporting System (SARS) before the first contest of that season. Particularly our smaller schools often do not comply unless they qualify for a state event. Then they often only include the team members qualifying for the state event rather than all those participating in the regular season. To assist these schools, ASAA will contact each district to find out which activities their schools are offering during the current school year.

Proposed Amendment:

Article 12 Section 10.B

B. (ADD) School Districts will be required to provide ASAA a list of each activity anticipated to be offered by their member schools at the beginning of each school year. The Master Eligibility List for each activity must be submitted by the school using the School Activities Reporting System (SARS) before the first contest of that season. For activities that involve only one event, the list must be submitted by the school at least five (5) school days before the contest.

Master eligibility includes students granted transfers and waiver exceptions. Once the school is notified of the exception, schools must enter the student and exception information into the SARS. Contact the ASAA office for questions regarding the SARS.



4048 Laurel St. #203, Anchorage, AK 99508 / Phone: 907-563-3723 / Fax: 907-563-3739 / Web: www.asaa.org

TO: Superintendents
High School Principals
Athletic/Activities Directors
School Board Presidents

FROM: Billy Strickland, Executive Director

DATE: March 14, 2022

RE: Proposed Bylaw/Policy Amendments— Article 4

The Alaska School Activities Association (ASAA) Board of Directors proposes to amend Association bylaws at its meeting on April 25-26, 2022. Preceding the amendment is a short explanation of the proposal.

In amending the Bylaws, the Board of Directors will be using the following procedure:

Article 18, Bylaw Amendment, Section 1, Method, states:

“These Bylaws may be amended by a simple majority vote of the Board of Directors sitting in regular session provided that at least 30 days advance notice has been mailed to the general membership.”

Section 2, Effective Date, states:

“Unless otherwise specified, amendments to these Bylaws take effect 30 days after their filing.”

Please review these proposed changes and if you wish, provide written comment by letter or email billy@asaa.org, to the ASAA office prior to the meeting.

Explanation

Students, parents, and member schools have the right to appeal the Executive Director’s decision to deny a waiver to the ASAA Eligibility bylaws. They also have the right to request an expedited and/or oral hearing. However, many only do so due their being “nothing to lose”. This results in ASAA having to convene its Board of Directors to act as the Appeals Board. This results in a significant loss of time for the Board. By requiring a fee to appeal, ASAA feels some of these needless appeals would not happen. ASAA is also needing to add language that the actions of the Board of Directors are not allowed to be appealed.

Proposed Amendment:

ARTICLE 4 - APPEAL PROCEDURE

Section 1 - Appeals from Executive Director Decisions to Appeals Board

A. Within twenty-one (21) calendar days of receipt of a decision of the Executive Director, a member school or an individual may appeal such decision by requesting, in writing, that the case be presented to the Board of Directors, which shall act as the Appeals Board. When requested by an individual student or by the parent or guardian of the student, the student's school shall submit the student's appeal to the Appeals Board.

B. The written appeal shall specifically set forth the grounds for the appeal, and include all relevant factual matters and citations to applicable provisions of the Association's Constitution and Bylaws, and to State or Federal statutes or constitutions.

C. The Appeals Board shall not be bound by the provisions of this section in an appeal of a game suspension of a player, or of a coach, when the suspension resulted from a game ejection which was based on the judgement call of a contest official. The Appeals Board will hear an appeal of a game suspension under this section, only, if the game ejection which caused the suspension, was a result of a misapplication of a rule. A misapplication of a rule which results in a game ejection, must be reported to ASAA by the contest official, by no later than noon of the next business day following the end of a contest, with a subsequent follow-up in writing.

Section 2 - Appeals Board Procedures

A. Upon receipt of an appeal, the Executive Director shall promptly transmit to Appeals Board members a copy of the Executive Director's decision from which the appeal is taken, all relevant documents upon which the Executive Director's decision was based, copies of the applicable provisions of the Association's Constitution and Bylaws, State or Federal statutes or constitutions upon which the Executive Director's decision was based, and copies of all written materials provided by the appellant in support of the appeal. The Appeals Board may receive additional evidence not considered by the Executive Director. All additional evidence submitted by the appealing party, including evidence submitted in response to any requests by the Appeals Board for additional information pertaining to the appeal, shall be promptly supplied by the affected student, member school or school personnel.

B. The Appeals Board may review the appeal and render a decision thereon on the basis of only the written materials provided to it in connection with the appeal. Oral hearings are not a matter of right, but may be granted, in the discretion of the Appeals Board, upon request by the appellant student or school, by the Executive Director, or by the Appeals Board itself, for good cause shown. A hearing, if granted, will be held during the next regular meeting of the ASAA Board of Directors, unless an expedited hearing is granted.

C. The appellant may request that the Board of Appeals conduct an expedited **(add) and/or** oral hearing. Such a request will be promptly reviewed by the Chair of the Appeals Board, who will approve or deny the request. If approved, an expedited **(add) and/or** oral hearing will be scheduled at the earliest available time consistent with the requirement that a quorum of the Appeals Board be present. An expedited hearing may be conducted by teleconference. When an expedited hearing is requested, the Appeals Board **(add) will assess the member school \$250 fee to cover expenses. (delete) may assess the costs of the appeal against the member school or individual. Assessable costs may include travel, telephonic and copying costs, including teleconferences, and other related expenses.** If the decision of Executive Director is overturned by the Appeals Board, **(add) the fee will be reimbursed. (delete) these costs may be waived.**

Commented [AC1]: So will the member school be charged even if the individual appeals? Let's discuss this.

D. All hearings conducted by the Appeals Board will be held in executive session, **(delete) (unless an open public session is requested by the school or by the individual bringing forth the appeal.** Audio recordings of hearings will be made by the Association. Deliberations of the Appeals Board following hearings will be in executive session, which will not be recorded.

E. The Executive Director will participate in the hearing for the purpose of providing information but will be excluded from participating in deliberations. Once the Appeals Board has reached its decision, it may invite the Executive Director to join the Board prior to moving out of Executive Session, if the Board decides that it needs assistance with the wording of the decision.

F. In considering evidence provided in favor of or in opposition to the appeal, including written documents, and, if applicable, testimony at any hearing, the Appeals Board shall not be bound by the technical rules relating to evidence and witnesses. Relevant evidence will be considered if it is the sort of evidence upon which responsible persons are accustomed to rely in the conduct of serious affairs, regardless of the existence of a common law or statutory rule that makes improper the admission of the evidence over objection into civil action. Issues regarding consideration of evidence will be resolved by the Chair of the Appeals Board, unless a member of the Board objects to the Chair's ruling, in which case the evidentiary issue will be resolved by majority vote of the Appeals Board. Any such ruling pertaining to evidence or testimony submitted at a hearing shall be made during the hearing.

G. Following its deliberations, the Appeals Board shall make a written decision setting forth its findings of fact, conclusions based on the Association's Constitution, Bylaws and/or any other relevant Federal or State law, and shall include any resulting order. Such findings, conclusions and order shall be entered no later than twenty-one (21) calendar days after the Appeals Board's receipt of all materials and any additional information submitted in response to a request by the Board, and shall be signed by the Chair or, in the Chair's absence, by an alternate Chair selected by the Appeals Board.

H. All decisions of the Appeals Board will be promptly transmitted by facsimile to the affected school and mailed to the home addresses, as provided by the school, of the affected student and the student's parent or guardian. The decision shall contain an express notice that it constitutes a final decision of the Appeals Board and that any party wishing to appeal the decision to the Superior Court for the State of Alaska must file such an appeal within thirty (30) days from the date of the decision.

Section 3 - Appeals Concerning Students in Alternative Education Programs:

For purposes of Article 4 and appeals procedures, references to the “student’s school” or the “affected school” shall include the public school, or the private or religious school wherein an alternative education program student participates in interscholastic activity pursuant to Article 12, Section 2 (C).

(add) Section 4 - Appeals from Board of Directors Actions:

Actions taken by the Board of Directors are not subject to the appeal procedure in Article 4. Actions taken by the Board of Directors includes, but is, not limited to, adoption of new policies, changes to policies, adoption of schedules and calendars, and amendment of the Bylaws. Individuals or Schools wishing to change an action taken by the Board of Directors are encouraged contact their Board Representative.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

Ambler · Buckland · Deering · Kiana · Kivalina · Kobuk · Kotzebue · Noatak · Noorvik · Selawik · Shungnak
PO Box 51 · Kotzebue, Alaska 99752 · Phone (907) 442-1800

NWABSD BOARD OF EDUCATION

LOBBYING COMMITTEE MEETING

MARCH 21, 2022
2:00 P.M.

CONDUCTED VIA MICROSOFT TEAMS

CALL-IN: 1-833-682-3239 or 907-308-3192 **CODE:** 813 127 705#

AGENDA

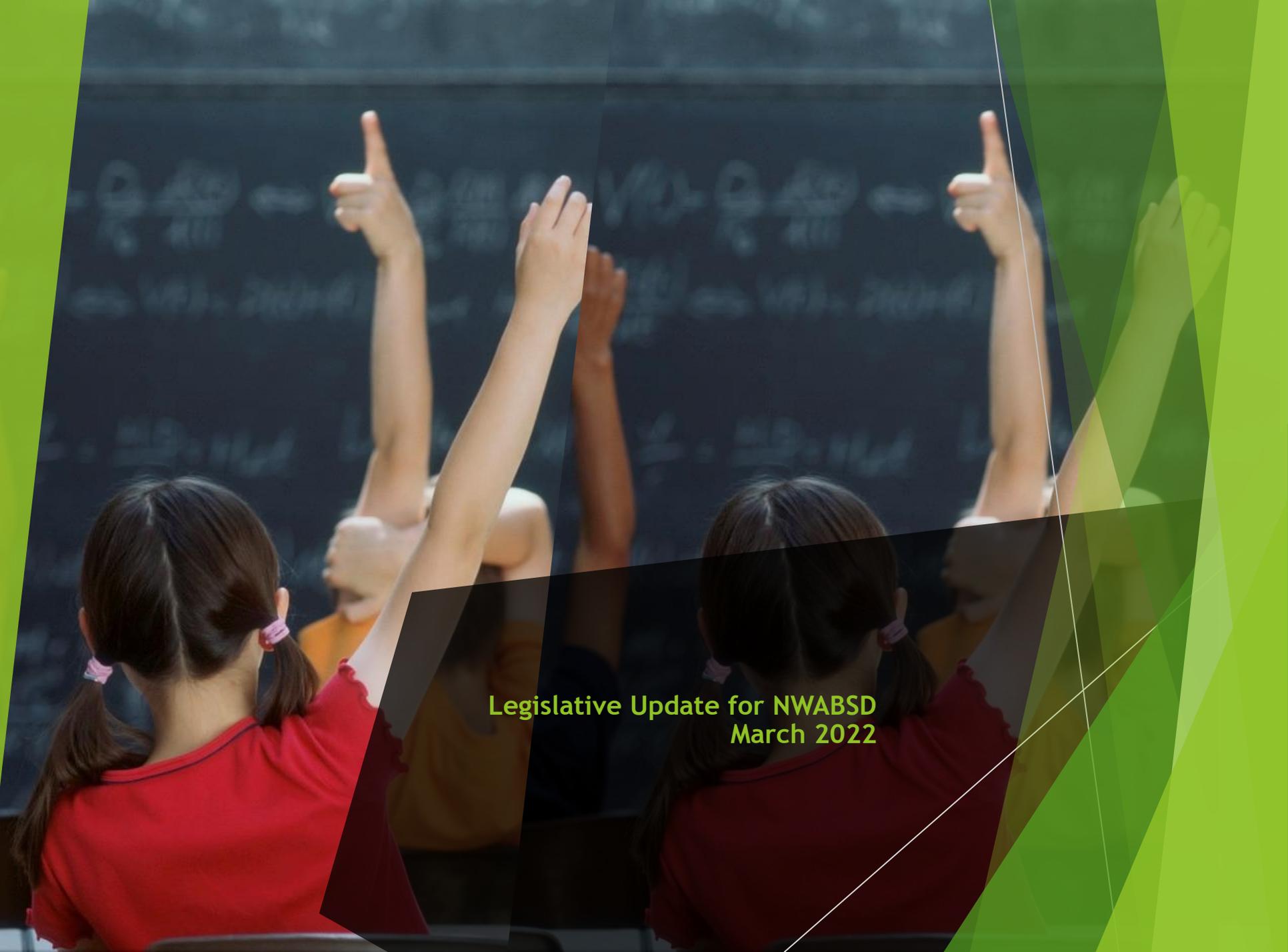
- I. Lobbyist Update
- II. Priorities Update
- III. Migrant Education Flyer
- IV. Comments

Committee Members: Tillie Ticket, Brad Reich, Marie Greene, Millie Hawley, Margaret Hansen

Superintendent: Terri Walker

Director of Administrative Service: Megan Williams

MISSION: To provide a learning environment that inspires and challenges students and employees to excel.
VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future.

A photograph of a classroom with students raising their hands. The image is overlaid with a dark, semi-transparent geometric shape containing text. The background features a chalkboard with faint, illegible writing. The overall aesthetic is modern, with green geometric shapes on the right side of the page.

**Legislative Update for NWABSD
March 2022**

Legislative Update:

Much has changed since the beginning of session.

Oil prices are up and a new Spring revenue forecast

- \$101 per barrel, up \$30 per barrel from December.
- \$1.2 billion increase in revenue for current year.
- For FY 23, a projected \$2.4 billion increase in revenue; Senate Finance will still base budget on \$80 per barrel.
- Some of the windfall will go to savings.
- A long-term fiscal plan is not likely: **HB 259 and SB 200/HB 260:** 25/75 or 50/50 split proposals for Permanent Fund earnings.
- PFD of \$1,250.00, plus a proposed energy relief check of \$1,300. May be higher.

Operating budget is in House Finance, over to Senate early April.

Capital Budget is in Senate Finance -- April release and federal funds in a separate bill.

G.O. Bond bill on shelf for now.

PRIORITIES:

Education Funding: Support consistent, predictable, adequate funding for our schools and DEED.

- ▶ Full funding for FY 23 BSA at \$1.17 million.
- ▶ An additional \$1.2 million is appropriated from the general fund to the public education fund - this represents forward-funding to secure FY 24 BSA.
- ▶ \$50 million additional one-time funding for Foundation Formula funded outside the formula for K-12 (this funding would be in-effect for FY2023 *if* legislation to raise the Base Student Allocation (BSA - HB272 failed to pass through and become law).
- ▶ \$2.5 million for 2-year Pre-Kindergarten grants (FY2023-FY2024).
- ▶ Increases for the 10 TVEP programs.
- ▶ Hearing possible increases for residential stipend.
- ▶ Swept funds from last year are replaced, including the Higher Education Investment fund that provides for scholarships.
- ▶ Support and advocate for HB 272 (BSA increases) and HB 273 (inflation proofing).

PRIORITIES:

Capital: Support equitable funding of school construction and major maintenance.

- ❖ Full funding for FY 23 school bond debt reimbursement program and \$48.5 million is appropriated as a FY 22 supplemental to restore last year's funding.
- ❖ \$32.7 million is appropriated from the general fund to the REAA and Small School District school fund of which \$17.1m is FY 22.
- ❖ HB 350: Removes bond debt moratorium.
- ❖ Continue to monitor school bond debt and REAA school construction funding.
- ❖ Assisted in arranging Finance Committee meeting regarding school capital needs and requesting any needed regulation or statutory changes to the CIP process.
- ❖ Hearing strong support for funding of school construction and major maintenance this year. Monitoring and advocating for now.
- ❖ \$2 million in federal funds for professional housing. AHFC professional housing at \$2.5 million.

PRIORITIES:

Equity in Reading Outcomes: Support statewide access to quality Pre-K programs and improve reading outcomes for all students.

- ❖ Monitoring passage of SB 111/HB 164 with any needed revisions and adequate funding.
- ❖ Latest version contains culturally responsive language and provides latitude to school districts to respond to local needs.

Broadband: Equitable access to high-speed internet for our schools, students, and families.

- ▶ Monitor broadband task force and billions in federal funding. Continue advocacy with legislators for equitable funding and a long-term plan for affordable internet and adequate infrastructure.
- ▶ **HB 363:** Enabling legislation for a state broadband office, creates a broadband advisory board, and creates a mechanism for broadband support where costs are high. House Finance.

PRIORITIES:

Teachers: Address issues that support the recruitment and retention of quality teachers.

Strategy: Work with the legislature to increase pathways for local teachers, reduce challenges that led to turnover, and expand best practices so teachers stay. Address issues related to competitiveness, including salary, retirement, and professional development.

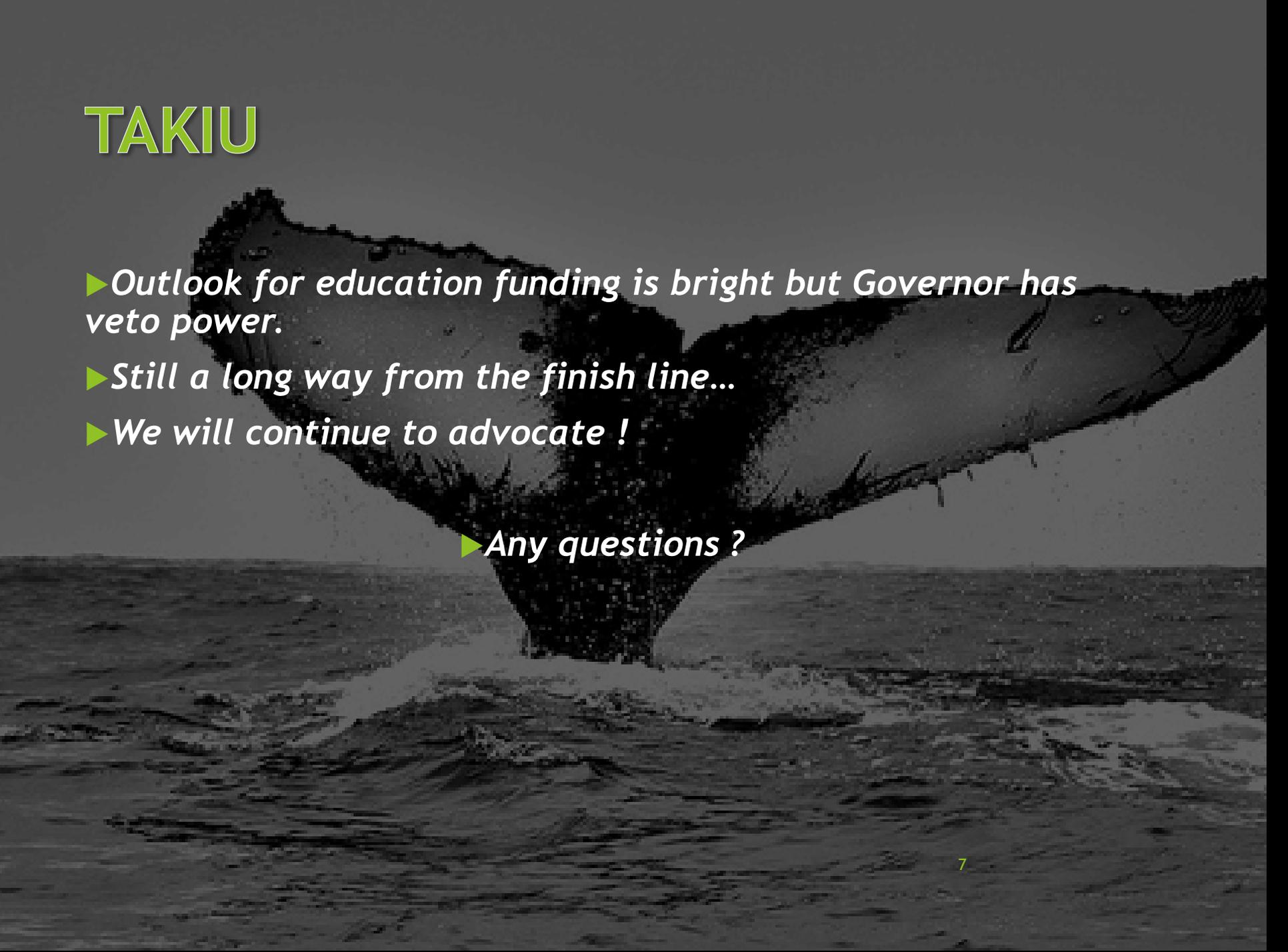
HB 220: Adds a Tier V defined benefit option for some types of employees. HB 55 (similarly creating a Tier V DB option, but only for public safety) has already passed the House.

HB 19: An Act relating to instruction in a language other than English; and establishing limited language immersion teacher certificates.

SB 20: Intends to certify in Alaska teachers certified in other states on an expedited basis. Passed Senate.

SB 225: Creates a teacher residency certificate, a teacher residency program, and makes other changes to the types of and qualifications for teacher certification. The bill also establishes a teacher registered apprenticeship program fund.

TAKIU

A large whale breaching the ocean surface, creating a massive splash of water. The whale's head and back are visible above the water, and a large plume of water is being thrown into the air. The background is a dark, overcast sky.

- ▶ *Outlook for education funding is bright but Governor has veto power.*
- ▶ *Still a long way from the finish line...*
- ▶ *We will continue to advocate !*
- ▶ *Any questions ?*



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT

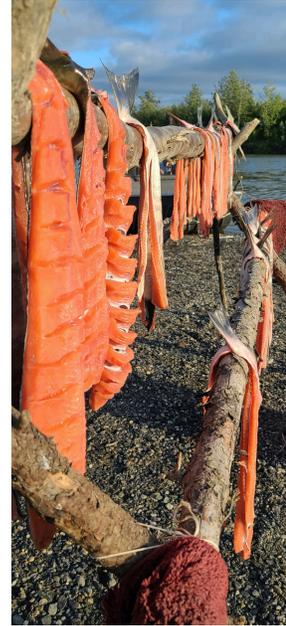
Migrant Education

The goal of the Migrant Education Program is to ensure that all migratory children reach challenging academic standards and graduate with a high school diploma that prepares them for responsible citizenship, further learning, and productive employment.

Under amendments made in 1988, migrant eligibility was expanded to include qualifying moves while “living in a school district of at least 15,000 square miles and migrating at least 20 miles to a temporary residence to engage in a fishing activity. However, other Alaska Native subsistence activities such as hunting do not qualify.

Current intransigent eligibility requirements make the program reactive to issues rather than proactive and restrict Alaska school district’s ability to serve students who are absent from school while engaging in culturally and economically essential local subsistence activities.

The Northwest Arctic Borough School District strongly urges Legislators to update current legislation to include allowances for the unique needs of Alaska Native migratory children by expanding Migrant eligibility under Title 1-C to include all Native subsistence activities.



Northwest Arctic Borough School District Leading the Way

Margaret Hansen, School Board President
Terri Walker, Superintendent
Box 51 • Kotzebue, AK 99752
907.442.1802
twalker@nwarctic.org

Serving the communities of:
Ambler • Buckland • Deering • Kiana • Kivalina • Kobuk
Kotzebue • Noatak • Noorvik • Selawik • Shungnak

1845 Students **327 Employees**

93% Alaska Native

191 Certified

100% Free & Reduced Lunch

136 Classified

705 Migrant

39,000 Sq. Mi.

260 Special Needs

13 Schools in 11 Villages

OUR MISSION: To provide a learning environment that inspires and challenges students and employees to excel
OUR VISION: To graduate all students with the knowledge, skills, and attitudes necessary for a successful future



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT



National School Lunch Program

The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day.

NSLP & Alaska

The State of Alaska has a diverse indigenous population with a variety of traditional foods prepared in numerous ways which doesn't always follow USDA guidelines. Some traditional foods (meats) are fermented, dried, frozen, or eaten raw.

NSLP & Our Region

The Northwest Arctic Borough feeds roughly 1900 students, most of which are low-income, in the communities of Ambler, Buckland, Deering, Kiana, Kivalina, Kobuk, Kotzebue, Noatak, Noorvik, Selawik, and Shungnak.

Problems or barriers in Alaska:

- Low-cost or free lunches to students does not equate to a low-cost program. NSLP only reimburses about 60% of our meal program costs, which leaves our District to fund the remaining 40%.
- Freight costs to rural Alaska are astronomically high and are only increasing, which increases our overall School Food program costs.
- The NSLP regulations do allow for some traditional foods to be served, however our region does not have the facilities to mass produce or process the foods to meet USDA guidelines.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT



Federal Impact Aid

The Impact Aid program, administered by the U.S. Department of Education (ED) and authorized by Title VII of the Elementary and Secondary Education Act (ESEA), was originally established in 1950. Impact Aid compensates local educational agencies (LEAs) for a “substantial and continuing financial burden” resulting from federal activities. These activities include federal ownership of certain lands, as well as the enrollments in LEAs of children whose parents work or live on federal property and children living on Indian lands. The federal government provides compensation because LEAs are unable to collect property or other taxes from these individuals (e.g., members of the uniformed services living on military bases) or their employers, even though the LEAs are obligated to provide free public education to their children. Impact Aid is intended to compensate LEAs, in part, for the resulting loss of tax revenue.

Impact Aid & Alaska’s State Foundation Formula

Because the State of Alaska is an equalization state (for School District funding), and not all districts receive the same amount of impact aid funding, when the state calculates each District’s Foundation Funding, they are allowed to deduct eligible impact aid from the total of foundation funding that each School District receives. The state calculates the eligible Impact Aid deduction by dividing the minimum required contribution by the total budgeted local contribution creating a percentage. Then they multiply the Impact Aid received by that percentage and then by 90% to come up with the deductible impact aid amount.

Impact Aid & Our Region

The Northwest Arctic Borough was established in 1987 and includes the communities of Ambler, Buckland, Deering, Kiana, Kivalina, Kobuk, Kotzebue, Noatak, Noorvik, Selawik, and Shungnak.

Problems or barriers in Alaska:

- Lands are not regularly surveyed making it difficult to determine if all eligible land is being counted or to prove land status if and when a school district is audited by the program. Allow the use of GPS coordinates for survey purposes.
- None of our villages have recognized house numbers which also makes it difficult to prove land status and ownership when audited.
- When a land status is changed, we may be ineligible to claim the students living on those properties even though they might be Native and low income. Also when the land status changes it doesn’t necessarily become taxable, thus school revenue is lost and isn’t replaced.
- During an audit and during the application process the burden is on the school district to prove that the land status qualifies for impact aid. School districts are already understaffed and are not land experts. A shift in the burden of proof to the federal government would help or change the presumption that lands in certain areas are presumed to be tax exempt for purposes of the Impact Aid program.
- Our Region is primarily low-income, the local Borough doesn’t impose property taxes because there is little taxable land therefor Impact Aid is a major source of school funding.



NORTHWEST ARCTIC BOROUGH SCHOOL DISTRICT



Early Education and Early Literacy

Northwest Arctic Borough School District supports SB111 and HB164 on early education and early literacy. The bills support programs to improve literacy skills in kindergarten through 3rd grade. Literacy is a foundational life skill all people should have the right to acquire. Additionally, the bills provide support for a funded Pre-K program that would add to the early literacy efforts of the NWABSD.

Full-time reading interventionists dedicated to students in kindergarten through 3rd grade and intensive reading interventions offered by a district reading teacher or paraprofessional under the supervision of a reading teacher are strong supports to literacy efforts provided in these bills. Having a funded Pre-K program would provide additional support for the early literacy efforts of our district.

Studies show early learning positively affects workforce development, the economy, and public safety. Pre-K students should be taught by high-quality teachers in a funded educational program.

Rural communities do not have exposure to early learning opportunities such as museums, daycare, and libraries. The school is the center of many communities where people gather to learn and celebrate. Without the chance to Pre-K and early education support, many students would be without pre-literacy, pre-language, and academic skills their statewide peers receive in other ways.

The NWABSD strongly urges Legislators to support SB111 and HB164 on universal Pre-K and reading.

	# of Programs	2021-2022 Enrollment	2020-2021 Enrollment	2019-2020 Enrollment	2018-2019 Enrollment
Grant Funded	11		107	149	147
Community Funded	5	39			

