



**SOUTHEAST ISLAND SCHOOL DISTRICT
BOARD OF EDUCATION**
Regular Meeting
Wednesday, November 16, 2022

VISION STATEMENT

Students are equipped to realize their dreams and aspirations.

MISSION STATEMENT

Together we will foster student skills to achieve their goals and thrive in an ever-changing world.

AGENDA

MEETING: 5:30 PM
LOCATION: Barry Craig Stewart Kasaan School
117 Kasaan St
Kasaan, Alaska 99950
VIRTUAL URL:

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF AGENDA
5. WELCOME TO VISITORS
6. PUBLIC COMMENT 5
7. BOARD SEAT 1B VACANCY 7
 - A. Appoint Candidate to Fill Vacant Board of Education Seat 1B Until the Next Regular Election in October 2023
 - B. Oath of Office: Seat 1B
8. CONSENT AGENDA: (Items listed under CONSENT AGENDA are considered to be routine by the School Board and will be approved in one motion unless a Board Member requests that an item be considered separately.)
 - A. Approval of October 26, 2022, Meeting Minutes 10
 - B. Approval of Financial Report 14
 - C. Employment
 1. FY23 Classified Employment
 - a. Coffman Cove: Terra Green (Wood-fired Boiler Operator)
 - b. Thorne Bay: Joshua Hayes (Wood-fired Boiler Operator), Jameson Kurt Kohn (Student

Wood-fired Boiler Operator), Darlene Putman (Paraprofessional)

2. FY23 Extra Duty Contracts: Laura Anania (Native Youth Olympics Coordinator), Samuel White (Perkins Grant Manager), **ADDED: Laura Anania (SCUBA Instructor/Coordinator)**

3. FY23 Teacher Contract Addendums: Cassandra Christopherson

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6. Child Nutrition Program Report	
7. Greenhouse/Agriculture Program Report	
B. Business Report	43
C. Student Board Representative Report	

10. UNFINISHED BUSINESS

A. Action on Administrative/Board Reports	
B. SISD American Rescue Plan Act (ARPA) Mitigation and Prevention Strategies	45

11. NEW BUSINESS

A. Appointment of School Board Liaisons	
1. Legislative Liaison	
2. Youth Advocate Liaison	
B. Proposal to Explore Options for Selling Southeast Island School District Property in Port Protection	51
C. 1st Reading, Board Policy 6145, Extracurricular and Co-curricular Activities	52
D. ADDED: 1st Reading, Elective Course Descriptions	57
1. Art 1 Elective Course Description	58
2. Digital and Studio Art Elective Course Description	

3.	Exploratory Elective Semester 1 & 2 Course Descriptions	64
4.	Mitten, Hat, Pillow Activity Elective Course Description	72
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b.	Hollis	232
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e.	Whale Pass	245
13.	ADVANCE PLANNING	
A.	January Regular Board Meeting: 3rd Wednesday is January 18, 2023	
B.	AASB Winter Boardsmanship Academy and Youth on Boards, December 9-10, 2022 (Anchorage)	247
C.	ADDED: AASB Legislative Fly-in (February 4-7, 2023, Juneau)	
D.	ADDED: AASB Spring Boardsmanship Academy (April 15-16, 2023, Anchorage)	
14.	PUBLIC COMMENT	
15.	BOARD COMMENT	
16.	EXECUTIVE SESSIONS	

17. ADJOURNMENT

MEETING CONDUCT

The School Board desires to conduct its meetings effectively and efficiently. All Board meetings shall begin on time and shall be guided by an agenda prepared and delivered in advance to all Board members and other designated persons.

Parliamentary Procedure

Board meetings shall be conducted by the president in a manner consistent with adopted Board bylaws and generally accepted parliamentary procedures.

Quorum

A majority of the number of filled positions on the Board constitutes a quorum.

Unless otherwise provided by law, affirmative votes by a majority of the Board's membership are required to approve any action under consideration, regardless of the number of members present.

Abstentions

The Board recognizes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. A member may only abstain due to a publicly declared conflict of interest. When a member abstains because of a conflict of interest, the abstention shall be considered to concur with the action taken by the majority of those who vote, whether affirmatively or negatively.

(cf. 9270 - Conflict of Interest)

Public Participation

Because the Board has a responsibility to conduct district business in an orderly and efficient way, the following procedures shall regulate public presentations to the Board.

1. The Board shall give members of the public an opportunity to address the Board either before or during the Board's consideration of each agenda item.
2. At a time so designated on the agenda, members of the public also may bring before the Board matters that are not listed on the agenda of a regular meeting. The Board may refer such a matter to the Superintendent or designee or take it under advisement. The matter may be placed on the agenda of a subsequent meeting for action or discussion by the Board.
3. A person wishing to be heard by the Board shall first be recognized by the president. They shall then identify themselves and proceed to comment as briefly as the subject permits.

MEETING CONDUCT (continued)

4. The President may establish rules to govern the procedure whereby persons address the Board.
5. With Board consent, the president may modify the time allowed for public presentation or may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented.
6. No oral presentation shall include charges or complaints against any employee of the Board, including the Superintendent, regardless of whether or not the employee is identified by name or by another reference which tends to identify. Charges or complaints against employees must be submitted to the Board under the provisions of Board policy and administrative regulations related to such complaints.

(cf. 1312.1 - Complaints Concerning School Personnel)
(cf. 9312 - Executive Sessions)

7. No disturbance or willful interruption of any Board meeting shall be permitted. Persistence, by an individual or group, shall be grounds for the chair to terminate the privilege of addressing the meeting. The Board may remove disruptive individuals and order the room cleared if necessary.

(cf. 9320 - Meetings)
(cf. 9322 - Agenda/Meeting Materials)

Legal Reference:

ALASKA STATUTES
29.20.020 Meetings public

Review 1/04, 1/05
Revised 6/11



SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Road, Thorne Bay, Alaska 99919

(907) 828-8254

Fax: (907) 828-8257

E-mail: sisd@sisd.org

VACANCY SOUTHEAST ISLAND SCHOOL DISTRICT (SISD) SCHOOL BOARD SEAT B

The SISD Board of Education is looking for candidates for vacant Seat B.

To be eligible, a candidate must reside and be registered to vote in one of the towns within Section 1, which includes the following communities and areas:

Hyder, Area South of Hyder, Kasaan, Thorne Bay, Area East of Thorne Bay

Length of Term: Per Alaska Statute 14.12.070, the person selected to fill Seat B will serve until a successor is elected in the next regular election (10/03/2023).

Interested individuals: complete the attached application form and submit it to the District Office, Attn: Board of Education, by:

Thursday, November 10, 2022

Applications can be hand delivered, faxed,
emailed, or mailed
(see letterhead for addresses/numbers).

If no applications have been received by 11/10/22, the deadline will be extended until one or more applications have been received.

Information will be posted on www.sisd.org

Candidates will be interviewed during a work session before the November 16, 2022, regular board meeting.



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E-mail: sisd@sisd.org

Application for Board of Education Seat B

Submit to SISD District Office by November 10, 2022

Name (First, Last)	Phone Number	Email
Physical Address	Mailing Address	

Reason(s) you would like to serve on the Board of Education

Qualifications and experience relevant to the position

Availability for Board duties (work sessions, meetings, committees, conferences, etc.)

General views regarding the role of the Board and the role of the Superintendent

Oath
<p>I, the undersigned, am willing to be considered for selection to the office of school board member, as an appointee to fill a vacancy and certify that I meet the applicable age, citizenship, residency, and voting qualification requirements prescribed by the constitutions and laws of the United States and the State of Alaska, and that I will otherwise qualify for the office if I am appointed by the School Board of the Southeast Island School District.</p> <p>I further certify that I am a qualified voter, that I have not been convicted of a felony involving moral turpitude in any court within the United States for which I have not been pardoned, and that I know of no reason that would otherwise make me ineligible to hold the above-identified office.</p>

Signature	Date

SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
October 26, 2022

MINUTES

CALL TO ORDER

Board President Shannon Silverthorn called the meeting to order at 5:31 PM

ROLL CALL

Shannon Silverthorn and Sandy Curtis attended in person. Molly Kimzey and William Tyrell attended via audio/video conference. Seat 1B was vacant. Student Representative Charles King was absent. A quorum of board members was present.

APPROVAL OF AGENDA

Motion: Approve the October 26, 2022, Agenda

By: Curtis

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

WELCOME TO VISITORS

Board President Shannon Silverthorn welcomed visitors: Shaine Nixon, Janie Wainscott, Cassandra Christopherson, Megan Christopherson, Tia Christopherson, Amanda Kiely, Julia Trischman, Patrick Trischman, Terri Kohn, Matt Gore, Amanda Blankenship, Andy Cook, Lucienne Smith, Melissa Dougherty, Christy Nixon.

PUBLIC COMMENT

None

ELECTION OF OFFICERS

Motion: Nominate Shannon Silverthorn for president

By: Curtis

Second: yes

Board Vote: Yea: 3; Nay:0; Abstain: 1

Resolved: motion carried

Shannon Silverthorn was sworn in as Board President

Motion: *Nominate Sandy Curtis [for clerk]*

By: *Kimzey*

Second: *yes*

Board Vote: *Yea: 3; Nay:0; Abstain: 1*

Resolved: *motion carried*

Sandy Curtis was sworn in as Board Clerk.

APPROVAL OF CONSENT AGENDA

Motion: *Approve the consent agenda, as written to include all items 8a, 8b, and 8c [the September 21, 2022 Meeting Minutes; the October 13, 2022 Special Meeting Minutes; the October Financial Report; FY23 classified employment for Amanda Baker, Erika Ebel, Paul Jason England, John Stevens, and Keeli Vaughn; the FY23 extra duty contract for Amy McDonald; FY23 extracurricular contracts for Caren Cooke, Teri Kohn, Kayleena Toman, and Janie Wainscott; and FY23 teacher contract addendums for Rockwell Near and Richard Spencer]*

By: *Curtis*

Second: *yes*

Board Vote: *Yea: 4; Nay:0*

Resolved: *motion carried*

ADMINISTRATIVE/BOARD REPORTS

Sherry Becker gave the Superintendent's report. Topics included: a picture slideshow presentation presented by the Howard Valentine Coffman Cove Principal, Shaine Nixon, the Federal programs training with staff, allocation of grant funds, food service grants, and the greenhouse/agriculture program. Superintendent Becker then invited departments to present highlights of their reports. Shaine Nixon reported on students, the greenhouse/agriculture program, activities, athletics, and a possible student exchange with other Alaskan schools. Matt Gore reported on new interactive displays in classrooms, Starlink system testing, student tech assistants, a new data protection policy, and internet issue troubleshooting in PA.

Lucienne Smith gave the Business Manager's report. Topics included: the FY 2022 financial audit, student count period, Erate, payroll reports, and grant reports/reimbursements.

BUSINESS ITEMS

Motion: *Approve the proposed updates to the SISD American Rescue Plan Act Mitigation and Prevention Plan for the 2022-2023 School Year*

By: *Curtis*

Second: *yes*

Board Vote: *Yea: 4; Nay:0*

Resolved: *motion carried*

Motion: Table [the appointment of school board liaisons] until after the [AASB] Annual Conference

By: Kimzey

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

Motion: Approve the Memorandum of Agreement with Brightways Learning for SUCCEED Grant Services

By: Kimzey

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

Motion: Approve the Contractual Agreement with the National Evaluation Group, LLC for SUCCEED Grant Evaluation and Consultation Services

By: Curtis

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

Motion: Approve the lease with the City of Thorne Bay: the restaurant land lease agreement

By: Kimzey

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

Motion: Approve the November 1, 2022, through October 31, 2023, lease and sub-lease with Coffman Cove Development, LLC, for the SISD restaurant and the land that the restaurant occupies

By: Curtis

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

Motion: Declare Seat B vacant and advertise for eligible candidates

By: Curtis

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

ADVANCE PLANNING

The next regular Board meeting will be on Wednesday, November 16, 2022 in Kasaan (back-up is Whale Pass) at 5:30 PM. The meeting will be preceded by a work session at 4:30 PM

The AASB Annual Conference is November 3-6, 2022 in Anchorage.

PUBLIC COMMENT

Janie Wainscott commented regarding the new teachers in Coffman Cove. Terri Kohn commented regarding returning and new board members.

BOARD COMMENT

Sandy Curtis commented regarding the school year so far.

ADJOURNMENT

Motion: Adjourn

By: Kimzey

Second: yes

Board Vote: Yea: 4; Nay:0

Resolved: motion carried

Time: 6:43 PM

Shannon Silverthorn, Board President

Date

Sandy Curtis, Board Clerk

Date



SOUTHEAST ISLAND SCHOOL DISTRICT

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

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Sherry Becker, Superintendent

FROM: Lucienne Smith, Contracted Business Manager
Alaska Education & Business Services, Inc.

A handwritten signature in cursive script, appearing to read "Lucienne Smith".

Date: November 7, 2022

SUBJECT: FINANCIAL REPORT NARRATIVE

The following pages are the Monthly November Board Reports.

The format of these monthly revenue and expenditure information reports are presented to the Board of Education to apprise them of the District's financial position in comparison to the respective budgets for all funds as well as a more detailed presentation of the general fund. More detail information is available at the District office in Thorne Bay, Alaska.

Statement of Revenue Budget vs. Actual: This printout recaps fund specific revenue information per the column headings for all funds of the District:

Received current Month	Includes activity for the month noted in the report
Received YTD	Includes year to date activity
Estimated Revenue	Reflects the current revenue budget
Revenue to be received	Reflects the amount expected to be received by year end

Statement of Expenditures Budget vs. Actual: This printout recaps fund specific expenditure information per the column headings for all funds of the District:

Committed Current Month	Includes activity for the month noted in the report
Committed YTD	Includes year to date activity
Original Appropriation	Board of Education and DOEED approved original budgets
Current Appropriation	Includes the original budget amount, budget transfers, budget revisions and rollover encumbrances from prior year
Available Appropriation	Budgeted amounts not yet expended or encumbered but available

Statement of Revenue Budget vs. Actual for Operating Fund: This report represents a more detailed view of the operating Fund revenue categories. The columns reflect the same information as noted above for the Statement of Revenue Budget vs. Actuals.

Statement of Expenditure Budget vs. Actual for Operating Fund: This report presents a functional recap of the Operating Fund. The columns reflect the same information as noted above for the Statement of Expenditure – Budget vs. Actual.

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 22

Fund	Received			Revenue	%
	Current Month	Received YTD	Estimated Revenue	To Be Received	Received
100 GENERAL OPERATING FUND	87,327.20	1,816,043.40	6,734,818.00	4,918,774.60	27 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	219,492.00	219,492.00	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	63,800.00	168,000.00	104,200.00	38 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	260,042.00	260,042.00	0 %
255 FOOD SERVICE FUND	0.00	8,443.80	152,000.00	143,556.20	6 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	7,221.26	7,221.26	0 %
260 TITLE I-A BASIC	0.00	0.00	99,958.00	99,958.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	98,157.29	98,157.29	0 %
262 MIGRANT BOOKS	0.00	0.00	1,700.00	1,700.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	13,187.00	13,187.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	37,966.94	37,966.94	0 %
268 TITLE VI-B IDEA	0.00	0.00	61,869.67	61,869.67	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,438.00	4,438.00	0 %
271 CARL PERKINS	0.00	0.00	17,000.00	17,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
280 CSLD	0.00	0.00	409,834.33	409,834.33	0 %
296 COVID RELIEF - CRRSA ACT - ESSER II	0.00	0.00	11,261.00	11,261.00	0 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	0.00	459,342.80	459,342.80	0 %
360 INDIAN EDUCATION	0.00	8,389.00	8,389.00	0.00	100 %
365 REAP	0.00	4,504.00	4,504.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	0.00	25,000.00	25,000.00	0 %
367 ASTRIDE TLINGIT HAIDA GRANT	0.00	58,012.84	252,100.00	194,087.16	23 %
368 THRIVE	0.00	0.00	716,393.00	716,393.00	0 %
369 REWARD - TLINGIT & HAIDA	0.00	0.00	25,000.00	25,000.00	0 %
370 SUCCEED	0.00	0.00	499,727.00	499,727.00	0 %
375 TEACHER HOUSING	0.00	28,452.87	100,000.00	71,547.13	28 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 22

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
380 ALASKA MICRO GRANTS	0.00	0.00	10,100.00	10,100.00	0 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	280,920.36	280,920.36	0.00	100 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	50,000.00	50,000.00	0 %
507 AEA BIOMASS PROJECT FY 2022	0.00	0.00	139,901.00	139,901.00	0 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	0.00	84,034.70	84,034.70	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	4,126,798.00	9,669,396.00	5,542,598.00	43 %
600 THE CAFE	0.00	1,350.00	2,250.00	900.00	60 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	1,439.04	0.00	-1,439.04	** %
Grand Total:	87,327.20	6,617,645.31	20,674,003.35	14,056,358.04	32 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 22

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	124,927.35	1,739,006.12	6,490,155.00	6,490,155.00	4,751,148.88	27 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	219,492.00	219,492.00	219,492.00	0 %
205 PUPIL TRANSPORTATION FUND	70.00	24,991.12	183,676.00	183,676.00	158,684.88	14 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	25,733.94	260,042.00	260,042.00	234,308.06	10 %
255 FOOD SERVICE FUND	6,863.48	82,738.67	293,353.80	293,353.80	210,615.13	28 %
256 FRESH FRUIT & VEGETABLES	0.00	6,159.43	1,021.88	7,221.26	1,061.83	85 %
260 TITLE I-A BASIC	0.00	21,246.11	98,808.00	98,808.00	77,561.89	22 %
261 TITLE I-C MIGRANT	0.00	36,765.90	98,157.29	98,157.29	61,391.39	37 %
262 MIGRANT BOOKS	0.00	0.00	1,700.00	1,700.00	1,700.00	0 %
264 Title IVA INNOVATIVE	0.00	983.38	13,187.00	13,187.00	12,203.62	7 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	3,001.25	34,966.94	34,966.94	31,965.69	9 %
268 TITLE VI-B IDEA	7,474.60	21,960.36	61,869.67	61,869.67	39,909.31	35 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,437.99	4,437.99	4,437.99	0 %
271 CARL PERKINS	0.00	0.00	17,000.00	17,000.00	17,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	7,192.49	50,000.00	50,000.00	42,807.51	14 %
280 CSLD	0.00	57,265.59	409,834.33	409,834.33	352,568.74	14 %
296 COVID RELIEF - CRRSA ACT - ESSER II	0.00	10,178.37	11,261.00	11,261.00	1,082.63	90 %
297 COVID RELIEF - ARP ACT ESSER III	726.37	31,088.84	99,911.14	99,911.14	68,822.30	31 %
360 INDIAN EDUCATION	0.00	0.00	8,389.00	8,389.00	8,389.00	0 %
365 REAP	0.00	4,504.00	4,504.00	4,504.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	8,723.65	25,000.00	25,000.00	16,276.35	35 %
367 ASTRIDE TLINGIT HAIDA GRANT	0.00	128,520.07	123,500.00	128,600.00	79.93	100 %
368 THRIVE	410.62	84,539.07	717,212.69	717,212.69	632,673.62	12 %
369 REWARD - TLINGIT & HAIDA	0.00	8,108.31	25,000.00	25,000.00	16,891.69	32 %
370 SUCCEED	0.00	482.00	499,727.00	499,727.00	499,245.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 22

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
375 TEACHER HOUSING	-127.54	25,755.71	50,000.00	50,000.00	24,244.29	52 %
380 ALASKA MICRO GRANTS	0.00	4,768.96	10,100.00	10,100.00	5,331.04	47 %
501 CIP-DISTRICT MAJOR MAINT	-44.99	32,188.85	50,000.00	50,000.00	17,811.15	64 %
507 AEA BIOMASS PROJECT FY 2022	1,950.00	16,624.59	139,901.37	139,901.37	123,276.78	12 %
508 19-005 KASAAN K12 PLAYGROUND	0.00	74,904.81	84,034.70	84,034.70	9,129.89	89 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT	0.00	1,223,549.67	9,669,396.00	9,669,396.00	8,445,846.33	13 %
600 THE CAFE	150.00	1,350.00	2,250.00	2,250.00	900.00	60 %
711 STUDENT AGENCY FUND AGRICULTURE	619.85	10,383.91	0.00	0.00	-10,383.91	*** %
Grand Total:	143,019.74	3,692,715.17	19,757,888.80	19,769,188.18	16,076,473.01	19 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 22

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
000					
0000					
40 OTHER LOCAL REVENUES	0.00	4,393.20	25,000.00	20,606.80	17 %
47 E-RATE REVENUE	87,327.20	349,308.80	1,411,471.00	1,062,162.20	24 %
51 STATE-FOUNDATION PROGRAM	0.00	1,453,164.00	4,508,192.00	3,055,028.00	32 %
56 TRS On-Behalf	0.00	0.00	269,786.00	269,786.00	0 %
57 PERS On Behalf	0.00	0.00	64,924.00	64,924.00	0 %
90 STATE-OTHER REVENUES	0.00	0.00	175,445.00	175,445.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	280,000.00	280,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	9,147.40	0.00	-9,147.40	** %
Function Total:	87,327.20	1,816,013.40	6,734,818.00	4,918,804.60	26 %
Org Total:	87,327.20	1,816,013.40	6,734,818.00	4,918,804.60	26 %
649 DISTRICT WIDE					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	30.00	0.00	-30.00	** %
115 ARCHERY					
Function Total:	0.00	30.00	0.00	-30.00	** %
Org Total:	0.00	30.00	0.00	-30.00	** %
Fund Total:	87,327.20	1,816,043.40	6,734,818.00	4,918,774.60	26 %
Grand Total:	87,327.20	1,816,043.40	6,734,818.00	4,918,774.60	26 %

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	0.00		148,031.00	148,031.00	121,921.54	17
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00		54,141.00	54,141.00	40,818.66	24
600 OPERATIONS & MAINTENANCE	80.00		65,220.00	65,220.00	44,299.50	32
700 STUDENT ACTIVITIES	0.00		7,328.00	7,328.00	7,097.80	3
Org Total:	80.00	60,582.50	276,220.00	276,220.00	215,637.50	
624 KASAAN						
100 REGULAR INSTRUCTION	61.00		220,694.00	220,694.00	186,706.38	15
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00		9,329.00	9,329.00	8,212.40	11
400 SCHOOL ADMINISTRATION	0.00		6,633.00	6,633.00	4,396.38	33
600 OPERATIONS & MAINTENANCE	404.98		34,965.00	34,965.00	30,834.48	11
700 STUDENT ACTIVITIES	0.00		4,980.00	4,980.00	4,812.49	3
Org Total:	465.98	41,638.87	278,101.00	278,101.00	236,462.13	
625 NAUKATI						
100 REGULAR INSTRUCTION	0.00		197,234.00	197,234.00	164,001.15	16
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00		80,849.00	80,849.00	74,013.63	8
400 SCHOOL ADMINISTRATION	0.00		10,872.00	10,872.00	7,535.24	30
600 OPERATIONS & MAINTENANCE	34.00		80,608.00	80,608.00	62,279.55	22
700 STUDENT ACTIVITIES	2,506.80		6,682.00	6,682.00	3,673.45	45
Org Total:	2,540.80	64,741.98	377,745.00	377,745.00	313,003.02	
628 THORNE BAY						
100 REGULAR INSTRUCTION	0.00		395,319.00	395,319.00	313,816.50	20
160 VOCATIONAL ED INSTRUCTION	0.00		11,625.00	11,625.00	11,625.00	0
200 SPECIAL EDUCATION INSTRUC	0.00		189,698.00	189,698.00	161,502.64	14
400 SCHOOL ADMINISTRATION	0.00		52,179.00	52,179.00	43,352.01	16
450 SCHOOL ADMIN SUPPORT SRVC	0.00		29,527.00	29,527.00	22,564.93	23
600 OPERATIONS & MAINTENANCE	705.24		266,567.00	266,567.00	215,758.68	19
700 STUDENT ACTIVITIES	0.00		40,141.00	40,141.00	39,396.13	1
Org Total:	705.24	177,040.11	985,056.00	985,056.00	808,015.89	
632 WHALE PASS						
100 REGULAR INSTRUCTION	0.00		216,989.00	216,989.00	183,888.75	15
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00		84,040.00	84,040.00	71,019.54	15
400 SCHOOL ADMINISTRATION	0.00		6,633.00	6,633.00	4,555.14	31
600 OPERATIONS & MAINTENANCE	0.00		36,921.00	36,921.00	31,553.69	14
700 STUDENT ACTIVITIES	0.00		4,951.00	4,951.00	4,298.30	13
Org Total:		54,218.58	351,034.00	351,034.00	296,815.42	
646 ALASKA TRAILS - DW CORRESPONDENCE						
600 OPERATIONS & MAINTENANCE	0.00		0.00	0.00	-267.17	***
Org Total:		267.17			-267.17	
649 DISTRICT WIDE						

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
100 REGULAR INSTRUCTION	0.00		75,764.00	75,764.00	-85.55	100
140 CORRESPONDENCE INSTRUCTON	-370.50		196,952.00	196,952.00	160,609.45	18
220 SPED SUPPORT SRVCS-STUDNT	0.00		80,979.00	80,979.00	64,884.03	19
300 SUPPORT SERVICES-STUDENTS	0.00		49,763.00	49,763.00	41,841.97	15
352 LIBRARY SERVICES	0.00		0.00	0.00	-495.00	***
353 Technology	109,513.50		1,616,756.00	1,616,756.00	1,124,079.30	30
354 INSERVICE	0.00		6,700.00	6,700.00	399.08	94
400 SCHOOL ADMINISTRATION	141.00		4,564.00	4,564.00	-3,971.44	187
450 SCHOOL ADMIN SUPPORT SRVC	0.00		26,902.00	26,902.00	19,740.08	26
511 BOARD OF EDUCATION	6,130.77		98,509.00	98,509.00	66,538.24	32
512 OFFICE OF SUPERINTENDENT	1,170.00		314,559.00	314,559.00	241,846.61	23
550 DISTRICT ADMIN SUPRT SRVC	281.05		260,747.00	260,747.00	143,439.74	44
600 OPERATIONS & MAINTENANCE	1,398.51		791,574.00	791,574.00	426,169.26	46
700 STUDENT ACTIVITIES	2,695.00		55,317.00	55,317.00	48,826.13	11
900 OTHER FINANCING USES	0.00		52,500.00	52,500.00	52,500.00	0
Org Total:	120,959.33	1,245,264.10	3,631,586.00	3,631,586.00	2,386,321.90	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	0.00		229,808.00	229,808.00	197,419.07	14
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00		86,766.00	86,766.00	73,513.96	15
400 SCHOOL ADMINISTRATION	0.00		9,077.00	9,077.00	5,788.64	36
600 OPERATIONS & MAINTENANCE	176.00		51,081.00	51,081.00	40,897.54	19
700 STUDENT ACTIVITIES	0.00		7,567.00	7,567.00	7,435.86	1
Org Total:	176.00	59,243.93	385,799.00	385,799.00	326,555.07	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	0.00		151,838.00	151,838.00	121,368.51	20
160 VOCATIONAL ED INSTRUCTION	0.00		1,500.00	1,500.00	1,500.00	0
400 SCHOOL ADMINISTRATION	0.00		6,633.00	6,633.00	5,044.11	23
600 OPERATIONS & MAINTENANCE	0.00		43,393.00	43,393.00	39,512.50	8
700 STUDENT ACTIVITIES	0.00		1,250.00	1,250.00	1,180.00	5
Org Total:		36,008.88	204,614.00	204,614.00	168,605.12	
0.00Fund Total:	124,927.35	1,739,006.12	6,490,155.00	6,490,155.00	4,751,148.88	26 %
Grand Total:	124,927.35	1,739,006.12	6,490,155.00	6,490,155.00	4,751,148.88	26 %



SOUTHEAST ISLAND SCHOOL DISTRICT

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

November 16, 2022, Board Report Sherry Becker, Superintendent

Vision: Students are equipped to realize their dreams and aspirations.

Mission: Together we will foster student skills to achieve their goals and thrive in an ever-changing world.

Strategic Plan Goals:

1. Prepare students for postsecondary life
 2. Provide sufficient and effective staff support
 3. Increase communication district and community wide
 4. Increase visibility to share lifestyle and increase enrollment
-

2nd Annual Southeast Island School District Board of Education Recognition Ceremony (Goal 3 & 4)

When: (need to select date)

Where: (need to determine location)

Why: To formally recognize and award the following individuals:

- Advisory School Council Members
- Longevity Awards & Retiree Recognition
- Certified and Classified Members of the Year
- Volunteer of the Year
- Elementary Student of the Year
- Secondary Student of the Year
- Stakeholder of the Year



Graduation Dates:

Nine graduates expected for 2022-23

Naukati School = 1

Whale Pass School = 2

Hollis School = 1

Thorne Bay School = 3

Howard Valentine Coffman Cove School = 1

AK-TRAILS = 1



Whale Pass School: 2:00 pm on Saturday, May 20

Additional school graduation dates will be announced at January meeting

[PUBLIC - Districtwide Calendar: \(link\)](#)

Link on front page of website also

(Goal 3)

A Survey will be going out to all district students, staff, parents, and community members to determine if our current Board meeting days/times are the most convenient for them – or what would be better?



Announcements regarding Board meetings will, in addition to 1-2 weeks prior to the meeting, be sent out the day before and/or the morning of – reminder of a school board meeting happening – include in morning announcements in schools, sent out email reminders to parents by email, and paper flyers.

Fall OASIS

(Goal 4)

Amy Jennings did a great job this year in getting all the necessary information together for Fall OASIS and ensuring its accuracy. The numbers below are what was submitted for FY23. These are not the final numbers however as DEED will have questions, some are partial enrollments, some may be dual enrolled with another district, etc. These are extremely close if not perfect. There is one additional student claimed as intensive needs than what was previously budgeted for however, this student will need to be approved by DEED and we are typically notified in December or early January if the newly added student will qualify for intensive needs funding for FY23.

Southeast Island School District

	Elementary (PK-6)	Secondary (7-12)	Total (PK-12)	Intensive
AK-TRAILS Correspondence (448010)	1.40	12.25	13.65	1
Barry Craig Stewart Kasaan School (440090)	7.60	5.00	12.60	1
Hollis School (440250)	7.00	11.00	18.00	1
Howard Valentine Coffman Cove School (440020)	7.00	7.00	14.00	0
Naukati School (440270)	5.00	11.00	16.00	2
Port Alexander School (440230)	5.00	7.00	12.00	0
Thome Bay School (440160)	34.50	16.00	50.50	2
Whale Pass School (440190)	10.00	6.00	16.00	3
Total	77.50	75.25	152.75	10

Test Scores – Reported by Testing Coordinator – Deidre Jenson



Active Shooter Training:

We are looking into an Active Shooter Training program as we have not had this training as a district in a few years. Chris will be providing some options for us, and we will work with staff to provide this training

Superintendent Professional Development/Travel:

The superintendent participated in the Alaska Superintendent Association (ASA) Fall Conference in Homer, AK on Sept. 28 – Oct. 1, 2022.

Session highlights:

- Remarks from
 - US Senator Lisa Murkowski
 - US Senator Dan Sullivan
 - US Congresswoman Mary Peltola
- ASA Business Meeting
 - Election Nominations for ASA Board Seats
 - Reports from the following representatives:
 - AASA National Governing Board
 - AECCC (Early Childhood)
 - ASAA
 - Broadband Task Force
 - Mt. Edgecombe Advisory Board
 - PTPC
 - SESA
 - CEE
- Member Update by Dr. Lisa S. Parady, ASA Executive Director
- Alaska's Strategic Plan for Reading – Susan Mckenzie, Dir. of the Division of Innovation and Education Excellence, DEED
- Retention and Recruitment – Dr. Barbara Adams, Adams Analytical Solutions
- Early Education and Early Literacy: Connecting the Dots with Dr. Kristie Kauerz, Assoc. Clinical Prof, Exec. Dir, National P-3 Center School of Education and Human Development, Univ. of Colorado
- Authentic Leadership: How to do the Work – Dr. Karen Gaborik, Leadership Coach, Former Superintendent of FSBSD, AK 2019 Superintendent of the Year
- Ed Finance's Big Moment – Laura Anderson, Ednomics Lab Associate Director, Georgetown Univ. Research Center
- Emotions, Academics, and the Science of Reading – Dr. Karen DeSchryver & Olivia Saunders, Imagine Learning Solutions
- DEED Assessment Presentation
- Keynote with Marie Sneed – education attorney and consultant – discussed recent Supreme Court decisions, results of the investigations by the Office of Civil Rights and Dept. of Justice Investigations. Update on federal regulations and state laws affecting school districts.
- School Cybersecurity Policies



AASB's 69th Annual Conference

The superintendent participated in the Alaska Association of School Board's 69th Annual Conference with 3 school board members, a student Future Youth Leader, and Parent/Teacher/Chaperone in Anchorage, AK on Superintendent Association (ASA) Fall Conference in Homer, AK on Nov 3rd. – Nov. 6, 2022. Session highlights:

- Experienced Board Member Academy: Board Superintendent Relationships
 - Roles with Policy
 - Superintendent Evaluation
 - Personnel

- School Law
- Keynote: Dr. Janelle Vanasse
- The Alaska System of Academic Readiness (AK STAR): Effective Use of Data
- Accelerate Learning with Afterschool & Summer Enrichment
- Family Partnerships & Statewide Family Engagement Center
- Business Meeting Luncheon
- Roundtables with Student Future Youth Leaders
- Closing Luncheon with Student Future Leaders Panel

Goals for Superintendent/Designee(s) to Implement (following AASB Conference):

- District-Wide PUBLIC Calendar – needs to use and advertise more – events need to be on the calendar at least a month in advance if not more – this applies to ALL schools
- SISD iPad app – needs to be advertised and updated more often
- Make sure all stakeholders are informed that Board policies are being reviewed.
- Academic Focus – Math and ELA Progress
- Accountability – for all staff – completing required duties by due date



Upcoming Board Policies that need to be developed:

- Energy Drinks in Schools (students and staff)
- Driver’s License related issues as well as destructive use of district vehicles

Legislation - Alaska Education Update 11/10/22

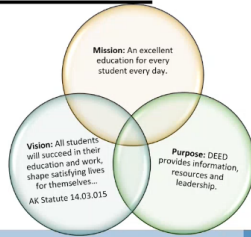
(Goal 3)

[AK-READS Act \(HB 114\) Passed Legislation: May 2022 - Update from DEED: \(link\)](#)

THESE ARE ALL PROPOSED AND MUST GO BEFORE THE STATE BOARD OF EDUCATION – THERE WILL BE PUBLIC COMMENT OPPORTUNITIES

Alaska Reads Act (HB114): Educator Requirements

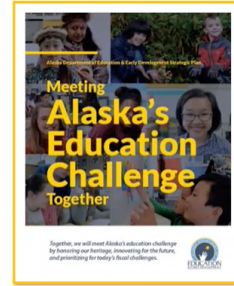
Susy McKenzie, Director of IEE
Sondra Meredith, Administrator for Teacher Certification
Alaska Department of Education and Early Development
Presentation, November 2022



Our Strategic Priorities: Alaska's Education Challenge

Five Shared Priorities:

1. Support all students to read at grade level by the end of third grade
2. Increase career, technical, and culturally relevant education to meet student and workforce needs
3. Close the achievement gap by ensuring equitable educational rigor and resources
4. Prepare, attract, and retain effective education professionals
5. Improve the safety and well-being of students through school partnerships with families, communities, and tribes



education.alaska.gov/akedchallenge

AGENDA

- > Overview
- > Educator Qualifications
- > Timelines
- > Impact
- > Short-Term/Long-Term Options
- > Next Steps



Alaska Reads Act Passes Legislation: May 2022



Reads Act Programs to Implement:

- 1) Pre-K/Early Learning & Parents as Teachers
- 2) Department Reading Program
- 3) District Reading Improvement
- 4) Virtual Education

Reporting Requirements:

- 1) Reporting/Data Collections

Reads Act: Early Education & Parents as Teachers

EARLY EDUCATION	PARENTS AS TEACHERS
<ul style="list-style-type: none"> > Voluntary grant program for eligible districts (three year) > Purpose: to develop high-quality early education programs > Standards will be adopted by SBOE for high quality early education program > .5 ADM for qualifying districts not receiving other state or federal funds for the program 	<ul style="list-style-type: none"> > Purpose: enhance school readiness and increase parental involvement > Voluntary > For children younger than five years old > Evidence-based early childhood program that involves parents

Reads Act: Department Reading Program

- > Department-established reading program to provide direct support and intervention for the lowest-performing 25% of schools.
- > Voluntary through application and acceptance
- > One year support with options to renew
- > Support of a reading specialist
- > Reading Improvement Plan



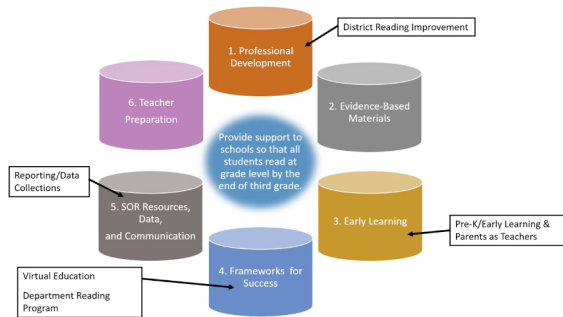
Reads Act: District Reading Intervention

- > Required of all districts
- > Modeled after an RTI/MTSS framework
- > An Individual Reading Plan must be developed and implemented for students with reading deficiencies as identified using the literacy screener
- > Intervention must be based on the science of reading
- > Grade progression is considered in the spring if the student remains deficient in reading

Virtual Education Consortium

- > Consortium formed between AK DEED and school districts
- > Purpose: to provide virtual education and professional development resources to students and teachers
- > Voluntary
- > Training to teachers on virtual instruction delivery
- > Reading specialist available for providing virtual reading intervention services to students
- > Must be available on or before July 1, 2024


Reads Act Embedded into DEED's Strategic Reading Plan:



**Reads Act:
Educator Qualifications**

Sondra Meredith


AK Reads Act: Educator Qualifications



- > Early Childhood Teacher-In-Charge
- > K-3rd Educators (Teachers and Administrators)
- > Intensive Reading Teacher

**AK Reads Act (HB 114)
Early Educator Qualifications**

> A teacher-in-charge of an early education program provided by a school district will need to meet the following requirements:



- Hold a valid teacher certificate;
- Complete six semester hours of early childhood education within two years of employment as the teacher in charge; and
- Complete additional coursework related to reading instruction as required by the department

THIS IS A VOLUNTARY PROGRAM – IF THE DISTRICT DECIDES TO CLAIM THE PRESCHOOL CHILDREN FOR THE .5FTE ADM.

The two years would be a grace period – as long as the Teacher is working towards this requirement, the District would get the funding.


**Proposed Regulations
Early Educator Qualifications**

- > Complete department-approved, evidence-based reading course or training of at least three semester hours or the equivalent that includes a summative assessment;
- > Two years or more years of experience teaching kindergarten or an early education program; and
- > Complete six semester hours of early childhood education coursework (Could include the coursework required in first bullet)

**AK Reads Act (HB 114)
K-3rd Grade Educator Qualifications**

> Before teaching students in grades kindergarten through three, a teacher certificated under this section must complete coursework, training, or testing requirements in

- phonemic awareness,
- phonics,
- vocabulary development,
- reading fluency,
- oral language skills, and
- reading comprehension approved by the board in regulation.



THIS IS GOING TO BE A “REQUIRED” ELEMENT TO ALL K-3 EDUCATORS

Proposed Regulations K-3rd Grade Educator Qualifications

- Completing a department-approved, evidence-based reading course or training of at least three semester hours or the equivalent that includes a summative assessment; **OR**
- Achieving the required scores or higher on one of the examinations described in the following tables:

Examination	Test Code	Required score
ETS Praxis II Teaching Reading	5204	159
ETA Praxis II Teaching Reading: Elementary	5205	159
ETA Praxis II Teaching Reading: K-12	5206	156
Pearson Foundation of Reading	n/a	240

Proposed Regulations Reading Teacher Qualifications

- Satisfy the K-3rd Teaching Requirement
- Provide on a form provided by the department evidence of effective reading instruction based on student reading performance data and educator evaluation; **AND**
- Completion of a reading or reading specialist endorsement

AK Reads Act (HB 114) Reading Teacher Qualifications

Reading Teacher means a teacher who

- hold a valid teacher certificate under AS 14.20;



- has demonstrated effectiveness in instructing students to read at or above grade level as measured by student performance data and in teacher performance evaluations; **AND**
- meets the requirements established by the state Board of Education and Early Development in regulation.

Educator Qualification Tracking

- The department will add specific AK Reads endorsements to an educator's certification verifying qualification requirements have been satisfied.
 - Reads Act Verified Early Educator Lead
 - Reads Act Verified K-3rd Teacher
 - Reads Act Verified K-3rd Administrator
 - Reads Act Verified Reading Teacher



Reads Act: Timelines

Susy McKenzie

AK Reads Act: Early Educator Qualifications Timelines



Reads Act Verified Early Educator Lead Endorsement

- Beginning July 1, 2023:
 - Teacher serving as lead teacher in charge of an early learning program must
 - Hold or be making progress to complete **within two years**
 - Reads Act Verified Early Educator Lead endorsement

AK Reads Act: K-3 Educator Qualifications Timelines



Reads Act Verified Reading Educator Endorsement

- Educators employed **BEFORE** July 1, 2023 must:
 - Complete K-3rd educator requirements **by July 1, 2024**
 - Reads Act Verified K-3 Educator Endorsement
 - Reads Act Verified K-3 Administrator Endorsement
- Educators employed **AFTER** July 1, 2023 must:
 - Comply with K-3rd educator requirements **at time of hire**
 - Hold a Reads Act Verified K-3 Educator Endorsement
 - Hold a Reads Act Verified K-3 Administrator Endorsement

AK Reads Act: Reading Teacher Qualifications Timelines



Reads Act Verified Reading Teacher Endorsement

- Beginning July 1, 2023:
 - Teacher providing intensive reading services must:
 - Hold or be making progress to complete within two years
 - Reads Act Verified Reading Teacher Endorsement

Reads Act: Impact for Newly Graduated Educators

Sondra Meredith

AK Reads Act (HB 114) Educator Qualifications Immediate Impact

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

➤ Newly graduated educators will not be eligible to be hired as K-3rd grade teachers and administrators as of June 30th, 2022, unless they have satisfied one of options approved by the State Board of Education & Early Development to gain the AK Reads Act K-3rd Educator Endorsement.

Reads Act: Short and Long Term Options

Susy McKenzie

Short Term Options: K-3 Educators

To be eligible for hire as K-3rd grade educators (*teachers and administrators*) for the 2023-2024 school year, new EPP graduates will be required to satisfy one of the following:

➤ Pass one of the Department-approved science of reading assessments, **OR**

➤ Complete a Department-approved science of reading training course or program that is at least three semester hours or the equivalent and includes a summative assessment.

yesterday
NOW.
tomorrow

Long Term Options: K-3 Educators

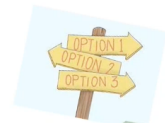
Beyond the 2022-2023 school year, new EPP graduates could meet the AK Read Act requirements by satisfying one additional option:

➤ Successful completion of a Department-approved university science of reading course of at least three semester credits that includes a summative assessment.



Next Steps

- Regulations for the implementation of the AK Reads Act
- Additional DEED meetings focused on supporting educators to meet AK Reads Act qualification requirements
- Communication plan
- ???



Contact Information

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<https://education.alaska.gov/akreads>



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Vision: Students are equipped to realize their dreams and aspirations.

Mission: Together we will foster student skills to achieve their goals and adapt to an ever-changing world.

Goals: -Prepare students for post-secondary life, -Provide sufficient/effective staff support
 Improve communication district and community wide, -Increase visibility to share lifestyle and increase enrollment



K-12 Grade

Year two of AAATTSA was a success! Students did many **service and labor projects** around our community. We trimmed up the boardwalk, did a large beach clean-up, helped an 80 year old build his house, and much more! As we'd hoped, the AAATTSA program was life-changing for the students again this year. A couple of quotes from students:

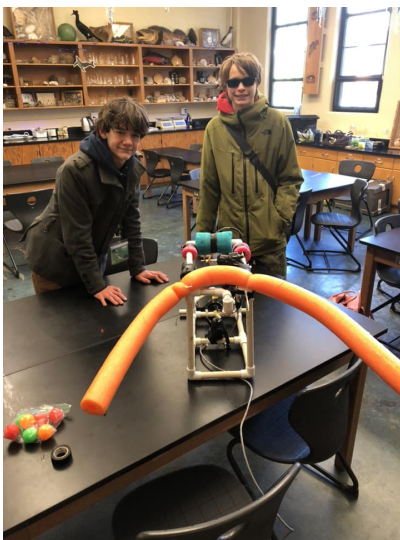
“I gained a lot from the AAATTSA program. Not only did it help me scholarly wise, but also as an individual.”



“Not only did I see a raw, untouched world, but I had the opportunity to study about it as well. I got to voice my thoughts and opinions based on my sights and research.”

“As a person who’s from a big city, I was always experiencing adventures. But stepping foot in the pristine wilderness, miles away from civilization, is a different type of adventure. It feels more raw and authentic as you experience different elements and sights. At home, I never got to see

the stars due to light pollution. Being here at Port Alexander, I saw the Big Dipper in front of me for the first time of my life.”



Just this Tuesday, we all returned back to our homes after attending the Sitka Whalefest. There, kids participated in an Ocean Bowl Competition, attended 9 seminars formulated by scientists, made connections for **future internships**, made a **ROV** and completed 5 tasks, and **completed a dual credit through the University of Alaska Southeast.**

Vision: Students are equipped to realize their dreams and aspirations.

Mission: Together we will foster student skills to achieve their goals and adapt to an ever-changing world.

Goals: -Prepare students for post-secondary life, -Provide sufficient/effective staff support
Improve communication district and community wide, -Increase visibility to share lifestyle and increase enrollment

As we move into Q2 of the school year, our middle school student is **completing a science fair project** to practice the scientific method. We are going to check the salinity of the ocean through the process of evaporation. Also, our elementary students are learning and adding more elements to their class periodic table.



Elementary students continue to impress me with their reading, writing, and math skills! We have received reflex math, but our internet has been so inconsistent, elementary cannot rely on technology **at all for learning. It makes us all more resilient and creative in our teaching and**



learning!

Some logistics: Starlink arrived while I was at Whalefest with the 7-12 students. We will work on getting that up so we can have a consistent internet. Patrick continues being a stellar distant/online teacher even with our internet issues.

	# Students Tested	Mean Score	Median Score	% of Students by Achievement Level			
SOUTHEAST ISLAND SCHOOL DISTRICT	74	1598	1597	34%	27%	28%	11%
ALASKA STATE ORG	54745	1591	1585	43%	28%	21%	9%

Achievement Levels

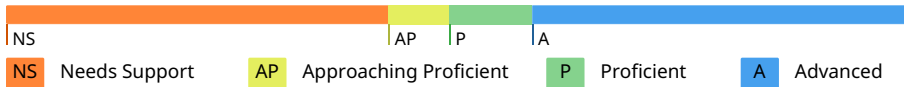
Overall scores on the AK STAR Assessments are divided into four achievement levels: Advanced, Proficient, Approaching Proficient, and Needs Support.

Scale Scores

The number of students and median and mean scale scores are reported at the district level in the table below. The median is the middle score in the ordered list of all students' scale scores. The mean is the average scale score by grade.

Comparisons To State

- ↑ did better than the state mean for the reporting category
- ≈ did about as well as the state mean for the reporting category
- ↓ did not do as well as the state mean for the reporting category
- ⊘ did not attempt any items in this category



ELA Summary By Grade

Grade	# Students Tested	Mean Score	Median Score	% of Students by Achievement Level	Reporting Category	Comparison to State
3	5	--	--	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: >=60% Approaching Proficient: <=40% Proficient: <=40% Advanced: <=40%	Reading	↓
					Writing and Language	↓
4	11	1574	1583	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: 45% Approaching Proficient: 27% Proficient: 27% Advanced: 0%	Reading	≈
					Writing and Language	↓
5	14	1587	1587	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: 36% Approaching Proficient: 29% Proficient: 29% Advanced: 7%	Reading	≈
					Writing and Language	↓
6	8	1590	1595	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: 25% Approaching Proficient: 25% Proficient: 50% Advanced: 0%	Reading	≈
					Writing and Language	↓
7	14	1617	1624	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: 21% Approaching Proficient: 29% Proficient: 43% Advanced: 7%	Reading	↑
					Writing and Language	↑
8	14	1616	1623	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: 36% Approaching Proficient: 7% Proficient: 21% Advanced: 36%	Reading	↑
					Writing and Language	↑
9	8	1620	1607	<div style="display: flex; justify-content: space-between;"> </div> Needs Support: 25% Approaching Proficient: 50% Proficient: 13% Advanced: 13%	Reading	↑
					Writing and Language	↑

	# Students Tested	Mean Score	Median Score	% of Students by Achievement Level			
SOUTHEAST ISLAND SCHOOL DISTRICT	74	1545	1535	69%	15%	12%	4%
ALASKA STATE ORG	54688	1542	1537	58%	19%	16%	7%

Achievement Levels

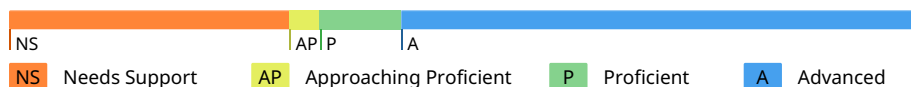
Overall scores on the AK STAR Assessments are divided into four achievement levels: Advanced, Proficient, Approaching Proficient, and Needs Support.

Scale Scores

The number of students and median and mean scale scores are reported at the district level in the table below. The median is the middle score in the ordered list of all students' scale scores. The mean is the average scale score by grade.

Comparisons To State

- ↑ did better than the state mean for the reporting category
- ≈ did about as well as the state mean for the reporting category
- ↓ did not do as well as the state mean for the reporting category
- ∅ did not attempt any items in this category



MA Summary By Grade

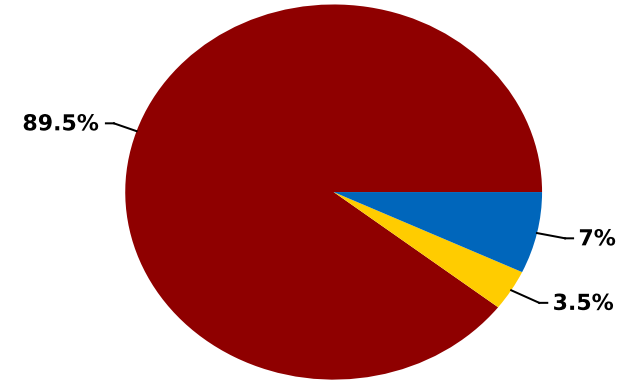
Grade	# Students Tested	Mean Score	Median Score	% of Students by Achievement Level	Reporting Category	Comparison to State
3	5	--	--	<p>Needs Support: $\geq 60\%$ Approaching Proficient: $\leq 40\%$ Proficient: $\leq 40\%$ Advanced: $\leq 40\%$</p>	Content	↓
				Argumentation and Modeling	↓	
4	11	--	--	<p>Needs Support: $\geq 80\%$ Approaching Proficient: $\leq 20\%$ Proficient: $\leq 20\%$ Advanced: $\leq 20\%$</p>	Content	↓
				Argumentation and Modeling	↓	
5	14	1528	1527	<p>Needs Support: 64% Approaching Proficient: 29% Proficient: 7% Advanced: 0%</p>	Content	↓
				Argumentation and Modeling	↓	
6	8	1535	1531	<p>Needs Support: 75% Approaching Proficient: 13% Proficient: 0% Advanced: 13%</p>	Content	↓
				Argumentation and Modeling	↓	
7	14	1563	1567	<p>Needs Support: 36% Approaching Proficient: 36% Proficient: 29% Advanced: 0%</p>	Content	↑
				Argumentation and Modeling	↑	
8	14	1574	1573	<p>Needs Support: 64% Approaching Proficient: 7% Proficient: 21% Advanced: 7%</p>	Content	↑
				Argumentation and Modeling	↑	
9	8	1579	1545	<p>Needs Support: 75% Approaching Proficient: 0% Proficient: 13% Advanced: 13%</p>	Content	↓
				Argumentation and Modeling	↑	

Math: Math K-12

Projected to: **ACT College Readiness** taken in **spring**.

View Linking Study: <https://www.nwea.org/resources/map-college-readiness-benchmarks/>

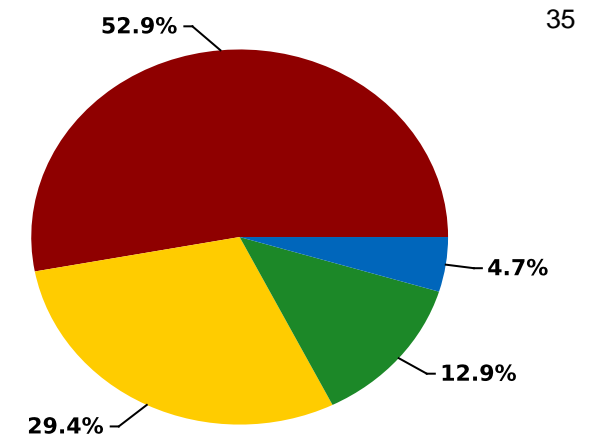
Grade	Student Count	Not On Track		On Track 22		On Track 24	
		Count	Percent	Count	Percent	Count	Percent
5	9	8	88.9%	1	11.1%	0	0.0%
6	10	9	90.0%	0	0.0%	1	10.0%
7	7	6	85.7%	1	14.3%	0	0.0%
8	12	12	100.0%	0	0.0%	0	0.0%
9	12	10	83.3%	0	0.0%	2	16.7%
10	7	6	85.7%	0	0.0%	1	14.3%
Total	57	51	89.5%	2	3.5%	4	7.0%



Projected to: **Alaska System of Academic Readiness (AK STAR)** taken in **spring**.

View Linking Study: <https://www.nwea.org/news-center/resources/alaska-linking-study/>

Grade	Student Count	Level 1: Needs Support		Level 2: Approaching		Level 3: Proficient		Level 4: Advanced	
		Count	Percent	Count	Percent	Count	Percent	Count	Percent
2	19	7	36.8%	6	31.6%	4	21.1%	2	10.5%
3	10	4	40.0%	4	40.0%	1	10.0%	1	10.0%
4	6	5	83.3%	0	0.0%	1	16.7%	0	0.0%
5	9	4	44.4%	3	33.3%	2	22.2%	0	0.0%
6	10	4	40.0%	5	50.0%	0	0.0%	1	10.0%
7	7	4	57.1%	2	28.6%	1	14.3%	0	0.0%
8	12	10	83.3%	2	16.7%	0	0.0%	0	0.0%
9	12	7	58.3%	3	25.0%	2	16.7%	0	0.0%
Total	85	45	52.9%	25	29.4%	11	12.9%	4	4.7%



Explanatory Notes

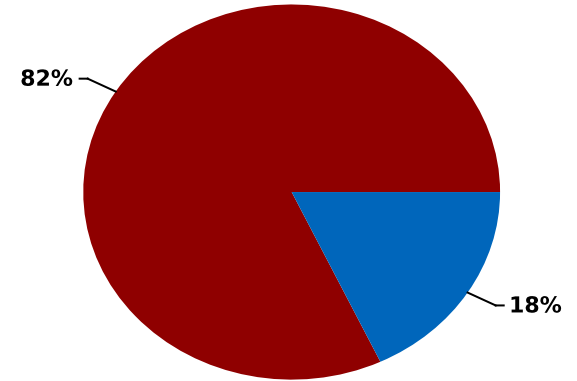
This report shows students' projected performance on the state assessment(s) based on NWEA alignment/linking studies. Performance categories are defined by the state and are specific to each state. For any state or location that does not have an associated state summative test the NWEA Generic Linking Study is provided.

Math: Math K-12

Projected to: **SAT** taken in **spring**.

View Linking Study: <https://www.nwea.org/resources/map-growth-college-readiness-benchmarks/>

Grade	Student Count	Not On Track		On Track	
		Count	Percent	Count	Percent
5	9	8	88.9%	1	11.1%
6	10	9	90.0%	1	10.0%
7	7	6	85.7%	1	14.3%
8	12	10	83.3%	2	16.7%
9	12	8	66.7%	4	33.3%
Total	50	41	82.0%	9	18.0%



Explanatory Notes

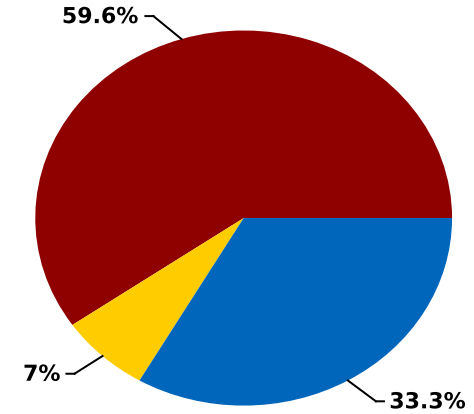
This report shows students' projected performance on the state assessment(s) based on NWEA alignment/linking studies. Performance categories are defined by the state and are specific to each state. For any state or location that does not have an associated state summative test the NWEA Generic Linking Study is provided.

Language Arts: Reading

Projected to: **ACT College Readiness** taken in **spring**.

View Linking Study: <https://www.nwea.org/resources/map-college-readiness-benchmarks/>

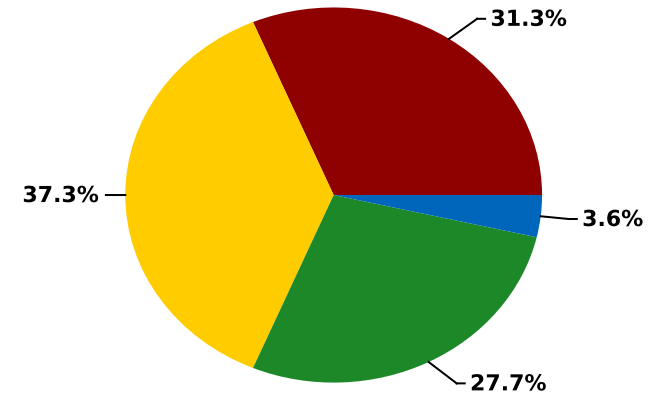
Grade	Student Count	Not On Track		On Track 22		On Track 24	
		Count	Percent	Count	Percent	Count	Percent
5	8	6	75.0%	0	0.0%	2	25.0%
6	10	6	60.0%	0	0.0%	4	40.0%
7	6	4	66.7%	1	16.7%	1	16.7%
8	12	6	50.0%	0	0.0%	6	50.0%
9	12	8	66.7%	0	0.0%	4	33.3%
10	9	4	44.4%	3	33.3%	2	22.2%
Total	57	34	59.6%	4	7.0%	19	33.3%



Projected to: **Alaska System of Academic Readiness (AK STAR)** taken in **spring**.

View Linking Study: <https://www.nwea.org/news-center/resources/alaska-linking-study/>

Grade	Student Count	Level 1: Needs Support		Level 2: Approaching		Level 3: Proficient		Level 4: Advanced	
		Count	Percent	Count	Percent	Count	Percent	Count	Percent
2	19	6	31.6%	9	47.4%	3	15.8%	1	5.3%
3	10	4	40.0%	3	30.0%	2	20.0%	1	10.0%
4	6	3	50.0%	1	16.7%	2	33.3%	0	0.0%
5	8	2	25.0%	4	50.0%	2	25.0%	0	0.0%
6	10	2	20.0%	4	40.0%	4	40.0%	0	0.0%
7	6	2	33.3%	3	50.0%	1	16.7%	0	0.0%
8	12	3	25.0%	3	25.0%	6	50.0%	0	0.0%
9	12	4	33.3%	4	33.3%	3	25.0%	1	8.3%
Total	83	26	31.3%	31	37.3%	23	27.7%	3	3.6%



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Explanatory Notes

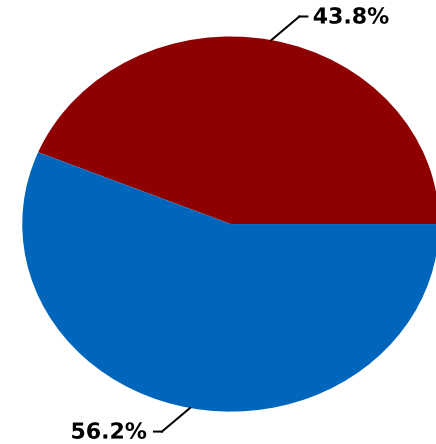
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Language Arts: Reading

Projected to: **SAT** taken in **spring**.

View Linking Study: <https://www.nwea.org/resources/map-growth-college-readiness-benchmarks/>

Grade	Student Count	Not On Track		On Track	
		Count	Percent	Count	Percent
5	8	4	50.0%	4	50.0%
6	10	5	50.0%	5	50.0%
7	6	2	33.3%	4	66.7%
8	12	4	33.3%	8	66.7%
9	12	6	50.0%	6	50.0%
Total	48	21	43.8%	27	56.2%



Explanatory Notes

This report shows students' projected performance on the state assessment(s) based on NWEA alignment/linking studies. Performance categories are defined by the state and are specific to each state. For any state or location that does not have an associated state summative test the NWEA Generic Linking Study is provided.

THRIVE/SUCCEED Grant and Counseling

Amy McDonald
November 2022

Counseling

It has been great to see students progressing toward graduation goals. Our scheduling team did a great job of evaluating transcripts and placing students where they need to be. Teachers are working together to meet these needs as well. **(Goal 1)**

I have been really excited to hear discussions between sites to support each other/use each other's strengths to do what is best for our students - both academically and with a wellbeing focus. **(Goal 1)**

Some small group counseling sessions have proven to be successful as I have worked myself out of a job in a couple situations - that's the best feedback, right? It is fun to support teachers so they can focus on their classrooms. Our students are celebrating their excitement over jumping some hurdles! **(Goal 2)**

THRIVE/SELECT/REWARD/SUCCEED/SOAR Grants

Training in ANC: This week is our annual fall training in Anchorage. We have two sessions:

[Creating Resilient Students: The Power of Webs of Support](#)
[Wired for Connection](#)

It is exciting to have 9 students and 8 adults from SISD attending these trainings. What a great way for our students to show off what they know and learn more from others they meet. The students will be the experts in the room and will be sharing their knowledge with the adults who are learning in the trainings. These trainings are made possible through funding from the THRIVE and SELECT grants. **(Goals 1, 2, and 3)**

Adulting 101: On November 1 & 2, we hosted our first ever Adulting 101 course on POW. Students and staff from SISD and Hydaburg attended the two day event facilitated by Michelle Phelps and Kaley Hoyle from Tlingit and Haida in Juneau. Below is an agenda for the event. This opportunity was made possible through funding from the REWARD and THRIVE grants. **(Goal 1)**

Tuesday, November 1, 2022

- 9:00am Scholarship Workshop



- 10:00am Break
- 10:05am Job Interviewing skills
- 11:00am Break
- 11:05am Resume development
- 12:00pm Lunch
- 12:30pm Time Management
- 1:00 - 2:00pm Budgeting

Wednesday, November 2, 2022

- 9:00am - 12:30pm – Reality Check Event

Elders & Youth Conference: We had 12 adults and youth from POW travel to Anchorage for the Alaska Federation of Natives Elders and Youth conference. It was a huge success! Youth were willing and provided opportunity to share their thoughts, opinions and experiences in both formal and informal situations. The adults (mentors) who attended reported that it was one of the best experiences they have had with youth! This opportunity was made possible through funding from the REWARD grant. **(Goal 4)**

SOAR Update: We have been moving right along on getting the new career and technical education grant, SOAR, up and running. We interviewed for a CTE coordinator last week and once that position is hired, we are well on our way to start grant implementation. **(Goal 1 and 4)**

SUCCEED Update: We are currently advertising for a school counselor to fulfill a requirement of the SUCCEED grant. As soon as this position is hired, grant events will commence. We are in full compliance with US DOE requirements. **(Goal 1 and 4)**

THRIVE new hire: I'm excited to report that we have hired a Student Support Specialist to provide services to continue to meet the goals and objectives of the THRIVE grant.

Each site (Lead Teacher) was given the opportunity to hire a paraprofessional and provide extra duty for a certified staff to provide twice a week after school homework and connection events. These events can be set up by the individual school as long as some time is spent on academic support and some is spent on adult/youth connection. **(Goal 1 and 4)**

AASB Conference: Cassandra and Tia Christopherson attended the annual AASB conference last week in Anchorage. Cassandra said it was a WONDERFUL conference and a great learning experience. She also recommended attending if others have the opportunity. Tia was given the opportunity to participate in a student panel to answer questions from school board members across the state. Way to go, Tia!! This opportunity was made available through funding from the THRIVE grant.

(Goal 1 and 4)

Lois Ballard-Stephenson: As part of our efforts to increase literacy skills, academic achievement and adult/youth connection at SISD, Lois Ballard-Stephenson conducted two great inservice events for SISD classified and certified staff. In addition to inservice days, Lois was able to visit interested schools to work with staff and students to increase the effectiveness of our academic strategies. This opportunity was made possible through funding from the THRIVE grant. **(Goal 2)**

Value Up: Mike Donahue, founder and director of Value Up, will be visiting POW during the week of November 14th. He will be working in Thorne Bay with SISD staff and students on Thursday, November 17. He will also be visiting Craig SD and Klawock SD.

Thursday, November 17 schedule

9:00 - 9:30 am	Kindergarten - 2nd grade
10:00 - 10:45 am	3rd - 5th grade
12:30 - 1:30 pm	6th - 12th grade

Value Up has three main messages:

- Embrace your value
- Make choices that match your value
- Value others

There will be student and staff events during the school day and a parent event in the evening.

This isn't the first time Mike has visited POW. This will be his 3rd visit and we are looking forward to welcoming him again. This opportunity was made possible through funding from the THRIVE grant. **(Goals 1 and 2)**

SISD Strategic Plan Goals

Goal 1: Prepare Students for Post-Secondary Life

Goal 2: Provide Sufficient/Effective Staff Support

GOAL 3: Increase Communication District and Community Wide

Goal 4: Increase Visibility to Share Lifestyle and Increase Enrollment

Ongoing projects for SISD, and a look at some of the other Maintenance related work.

1. CIP projects:
 - A. Hollis is in full construction, concrete is complete and walls and roof are going up.
2. Replacement of boiler in Kasaan. Electrical run for turn up is still being worked on.
3. Kasaan library has new roof, drywall, trim, lighting and we completed septic. We had complaints about the floor and replaced that. The service was disconnected during during the change over from OVK to district and we had to bring all electrical service to code before we can turn back on. Work was completed last week just need the labeling done.
4. The two grants for Wood boiler based projects with the Alaska Energy Authority have been awarded and combined into one project. This is 122,000 dollar grant for improvements:
 - A. Kasaan tie-in of new boiler to housing unit and library. We have the housing unit line in the ground and all material ready. Just getting the line in from the School to Library left.
 - B. Naukati Bay concrete floor is completed.
5. Additional housing in Thorne Bay, we have reached out on a some housing options and looking for cost estimates but nothing more to report now.
6. We have a new Ford Transit van 15 passenger for activities. I will be looking at another in the near future. We have an aging fleet of suburbans and believe for the district the vans are best option going forward.
7. I would like to explore option for Port Protection and Edna Bay,

Edna Bay our building is being used with a currant agreement with library and working on one with the City. There are current AK Trails students and always some hope for the school starting back up.

Port Protection there is no use of the school property and we have added maintenance into the budget but just the cost and time to service with minimal chance for opening. I would like to explore option for sale of that property with the money potentially being used to further Edna Bay.

Respectfully,

Branzon Anania



SOUTHEAST ISLAND SCHOOL DISTRICT

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

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Sherry Becker, Superintendent

FROM: Lucienne Smith, Contracted Business Manager
Alaska Education & Business Services, Inc.

Date: November 7, 2022

SUBJECT: BUSINESS MANAGER'S REPORT NARRATIVE
Goal #3: Increase Communication District and Community Wide

FY 2023 BUDGET – A budget revision will be prepared and recommended for approval at the January board meeting.

E-RATE – We will be exercising a one-year extension option to our current Internet Contract with GCI. That will allow us to see how the other Internet suppliers respond to the potential increase in business this next year.

INDIRECT APPLICATION – The indirect rate application will be submitted to DEED by their December 15th deadline. This will provide us with our FY 2024 indirect rate for applicable grants.

FY 2024 BUDGET – Attached is the budget timeline for the FY 2024 budget.

OTHER – The business office staff have set up our old Square Accounting to accept credit cards for various reasons – they keep a spreadsheet on the google drive to monitor payments, so sales are credited to the proper accounts. We also still have our PayPal button on the website for anyone who prefers to pay for products online.

***Mission:** Together we will foster student skills to achieve their goals and thrive in an ever-changing world.*

***Vision:** Students are equipped to realize their dreams and aspirations.*



SOUTHEAST ISLAND SCHOOL DISTRICT

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FY 2024 BUDGET PROCESS AND TIMELINE

Administrators meet with Staff - Administrators identify priorities/needs
January 2023 – March 2023

Business Manager presents projected revenues
February 2023

**Business Manager Provides Superintendent Update Estimate & Budget Parameters and
FY 2024 Draft Budget discussed**
February 2023

FY 2024 1st Proposed Budget presented to the Board
March Board Work session 2023

Public Budget Hearing (*The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.*)

FY 2024 2nd Proposed Budget Presented to the Board
April Board Work session 2023

FY 2024 3rd (and Final) Proposed Budget Presented to the Board
May Board Work session 2023
Adoption of Budget May Regular Board Meeting

Vision: *Students are equipped to realize their dreams and aspirations.*

Mission: *Together we will foster student skills to achieve their goals and thrive in an ever-changing world.*



2022-2023 COVID-19 Mitigation Plan

www.sisd.org
907-828-8254

Board Approved Updates: 10/26/22

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Using this Manual

Determining and Moving Between Levels

The district health advisory team will inform decisions about moving to the Positive Case Response Protocol. The goal of the protocols will be to maintain the most normal and consistent in-person school environment possible with consideration to safety.

Standard Operations Plan

This school year we will be operating under a Standard Operations Plan. Our focus will be on maintaining as normal a school year as possible, resorting to enhanced measures only when necessary and in as limited a fashion as is consistent with the health and safety of our students, staff, and communities. As we did this past school year, we will continue to work with our stakeholders to chart the path ahead. If cases arise in our communities, we will address the situation one community at a time, assessing risk and responding in a measured fashion.

School Schedule

- All students will attend a full day of on-site instruction.
- School will operate at 100% capacity.
- School will begin at 8:00am across the district without staggered start times.

Meeting the Needs of Students with Exceptional Needs

- Students will attend and receive all planned services.
- All planned services, evaluations, and assessments will be on-site with precautionary measures as needed.
- Itinerant-related providers will deliver in-person and online services

Health and Safety Protocol

Masks

Standard Operations

- Students and staff may be required to wear masks within the building based on CDC determined risk levels. Masks will be optional at low and medium risk but may be required at high risk.
- Current Federal requirements regarding mask use on buses will be followed (see Transportation below).

Social Distancing

Schools may implement social distancing in all areas in the school building based on the most recent CDC or Alaska DHSS guidance.

Personal Hygiene

- Staff will teach and reinforce thorough hand washing with soap and water for at least 20 seconds and/or the safe use of hand sanitizer that contains at least 60% alcohol by staff and older students when appropriate.

- Hand washing is encouraged during key times including but not limited to: arrival and dismissal; before, during, and after preparing or eating food; after using the bathroom; after blowing one's nose, coughing, or sneezing; after touching objects with bare hands that have been handled by other people.

General

- Drinking fountains will be operational. The district recommends that students bring their own water bottle to school.
- Signage may be posted in classrooms, hallways, and entrances to communicate how to stop the spread, COVID-19 symptoms, preventative measures, good hygiene, and school/district specific protocols.

Transportation

Students may need to wear masks on buses based on Federal requirements.

- Masks will be optional for all occupants on the bus.
- School sites may assist with sanitizing the bus or school vehicle between trips.
- Riders will be encouraged to social distance to the extent possible on all routes.
- Family members are encouraged to sit together whenever possible.

Facilities Use

- School facilities will be open to visitors and activities outside of the school day for activities under Standard Operations.
- Masks will be optional at low and medium risk but may be required at high risk. Risk levels are based on CDC guidance.
- Sponsors of non-school sanctioned activities will submit a facility use agreement and a cleaning fee will be required to ensure the building is returned to a clean state prior to the return of staff and students.

Disinfecting/Cleaning

- Enhanced sanitation is optional based on need.
- Purchasing of PPE, hand sanitizer, and other approved cleaning supplies as needed.
- Classrooms stocked with needed cleaning supplies as needed.
- Age-appropriate cleaning tasks for students cleaning their own workspaces.

Student Activities and District Travel

Overview

- Student activity related and district related travel is permitted.
- All district teams traveling will follow SWRS Activities Mitigation plans.

COVID-19 Testing

- Students and coaches taking part in extracurricular activities may be required to complete weekly COVID-19 testing throughout the season.
- Chaperones may be required to take a COVID-19 test on the same day as students and coaches

Travel

- The team must adhere to all local laws, mandates, and/or ordinances
- When traveling to other schools, coaches will supervise students at all times and provide structured times for activities outside of the school.
- The team will not be allowed to visit local households while on school sponsored trips.

Hosting Events

- Visiting teams may be required to test athletes prior to the arrival of the event. This will be verified between the athletic directors of each district.
- Spectators will be allowed to attend

Food Service

- Sites will serve breakfast in various ways following state food service guidelines.
- Hand washing before lunch is encouraged.
- Shared utensils, condiments, or other items will not be allowed.
- Food services personnel will place all food items on student trays.
- If a student is not allowed into the school building due to symptom isolation, breakfast and lunches must continue to be provided for that student.
- Social distancing will be encouraged.

Symptom Free Facilities

Definitions:

- *Close Contact* - Someone who was less than 6 feet away from an infected person for a cumulative total of 15 minutes or more over a 24-hour period (for example, three individual 5-minute exposures for a total of 15 minutes).
- *Isolation* separates people exhibiting symptoms of a contagious disease from people who are not exhibiting symptoms.
- *Self-quarantine* separates and restricts the movements of people who were possibly exposed to a contagious disease to see if they become sick and avoid further spread of the disease.

Healthy School:

- For students and staff that are exhibiting COVID-19 symptoms, the Response Protocol will be followed (see Response Protocol section).
- Visitors that are exhibiting symptoms of COVID-19 are strongly discouraged to enter the school building unless it is completely necessary.
- COVID-19 symptoms include fever over 100.3 degrees Fahrenheit or higher, cough, shortness of breath, chills, night sweats, sore throat, body aches, muscle aches, joint pain, loss of taste or smell, headache, confusion, vomiting, diarrhea, abdominal pain.

Vaccination

Vaccines are an important tool to help stop the COVID-19 pandemic. COVID-19 vaccinations are encouraged by DHSS and CDC for students and staff that meet the eligibility criteria. Parents and staff can contact their local health provider or the Craig Department of Public Health (Port Alexander will contact Sitka Department of Public Health) to learn more about

COVID-19 vaccines, to get answers to your questions about the vaccine, and to make an appointment for a COVID-19 vaccine.

Positive Case Response Matrix

- A case or cases in or directly linked to the school classroom, building, or district may close for one day
- As Soon As Possible: School facilities will be sanitized, disinfected and cleaned.
- See Response Protocol Chart

Widespread Community Transmission

- Widespread community transmission may result in a decision to transition to remote learning.
- Students' ages, classroom/school dynamics and other variables will play a role in decision making.
- Testing of all students and staff may be required for a return to in-person learning.

Response Protocol

Positive COVID-19 Test:

Positive COVID-19 tests will be communicated to the site principal and superintendent, maintaining student privacy at all times.

- Symptomatic Staff & Students - day zero is the day that symptoms began
- Asymptomatic Staff & Students - day zero is the day of the positive test result

Staff and/or students who have tested positive for COVID-19 *must complete one of the following measures* to return to school:

- Isolate for 5 days and be eligible to return to school on day 6 (or later) when fever free (without the aid of fever reducing medicine) and symptoms are improving. A mask is required to be worn for days six through ten after the isolation period;

OR

- Isolate for 10 days and be eligible to return on day 11 after exposure



SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Road, Thorne Bay, Alaska 99919

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Meeting: November 16, 2022 – Regular Board of Education Meeting

Category: Business Item

Subject: Proposal to Explore Options for Selling Southeast Island School District Property in Port Protection

RECOMMENDATION

It is the administration's recommendation that the School Board approve the proposal to explore options for selling Southeast Island School District property in Port Protection.

PERTINENT FACTS:

Port Protection School last operated in the 2015-2016 school year. Since that time, the number of children in the community has remained very small and current prospects for the Port Protection School to reopen are very remote. Maintenance of the property is ongoing and the facility is at risk of falling into disrepair.

RECOMMENDED MOTION:

Approve the proposal to explore options for selling Southeast Island School District property in Port Protection.



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Meeting: November 16, 2022 – Regular Board of Education Meeting

Category: Business Item

Subject: 1st Reading, Board Policy 6145

RECOMMENDATION

It is the administration's recommendation that the School Board move Board Policy 6145, Extracurricular and Co-curricular Activities, to a second reading

PERTINENT FACTS:

Board Policy 6145 was last updated in 2003. The revised policy aligns our policy to AASB's model policy. We will also be updating the administrative regulation for this policy in the near future.

RECOMMENDED MOTION:

Move Board Policy 6145, Extracurricular and Co-curricular Activities, to a second reading

BP 6145 ~~Eligibility for Participation in~~ Extracurricular and Co-Curricular Activities

Note: The following sample policy may be revised or deleted to reflect district philosophy and needs.

The School Board recognizes that extracurricular and cocurricular activities enrich the educational and social development and experiences of students and shall annually adopt a plan for student participation in extra/cocurricular activities which does not compromise the integrity and purpose of the educational program.

(cf. 5131.63 - Performance Enhancing Drugs)

(cf. 6153 - School-sponsored Trips)

Note: The following optional policy establishes academic eligibility requirements for student participation in extracurricular and cocurricular activities in grades 7-12.

In order to participate in extra/cocurricular activities, students in grades 7 through 12 must demonstrate satisfactory educational progress in meeting the requirements for graduation.

(cf. 6146.1 - High School Graduation Requirements)

The Superintendent or designee may exempt from eligibility requirements extra/cocurricular activities or programs which are offered primarily for the student's academic or educational achievement.

To encourage and support academic excellence, the School Board requires students in grades 7 through 12 to earn a minimum 2.0 or "C" grade point average on a 4.0 scale in order to participate in extra/cocurricular activities.

Students with any "F" grades do not meet eligibility requirements.

The School Board desires to balance the academic needs of students with the benefits they receive from participating in school activities. The Superintendent or designee may grant ineligible students a probation period of not more than one semester. In implementing this policy, the Superintendent or designee shall help ineligible students regain eligibility.

The Superintendent or designee may revoke a student's eligibility for participation in extra/co-curricular activities when a student's poor citizenship is serious enough to warrant loss of this privilege.

(cf. 5144 - Discipline)

(cf. 6145.2 - Interscholastic Competition)

The Superintendent or designee shall facilitate the opportunity for transitioning military children's participation in extracurricular and cocurricular activities, regardless of application deadlines, to the extent they are otherwise qualified.

(cf. 5119 - Children of Military Families)

Participation By Students Enrolled in Alternative Education Programs

Note: Effective July 1, 2013, a high school student who is enrolled full-time in an alternative education program is eligible to participate in extracurricular activities in the student's district of residence if the student's alternative program does not offer interscholastic activities. The student is required to meet the same eligibility criteria for participation as district students and must provide documentation, including transcripts, proof of full-time enrollment, applicable disciplinary records, and medical records, if required for participation in the activity. The student must claim the same school for interscholastic purposes during a school year. AS 14.30.365.

The School Board welcomes the participation in extracurricular activities of eligible students who are enrolled full time in alternative education programs. Participation is available to those students who would be permitted to enroll in the district based on the residency of the student's parent or legal guardian. Students must meet the same eligibility requirements for participation in the activity as district students, and must provide all documentation required to confirm eligibility. Participation is available in those interscholastic activities sanctioned by the Alaska School Activities Association that occur outside the regular curriculum. Participation is not available in student government at a school.

The alternative education program in which a student is enrolled must be located entirely in Alaska and must be a public secondary school that provides a nontraditional education program, including the Alaska Military Youth Academy; a public vocational, remedial, or theme-based program; an accredited home school program; a charter school; or a statewide correspondence school.

Note: A student wanting to participate in activities but whose parent or legal guardian is not a resident of the district may still request participation. A student meeting all other requirements will be eligible if the Board approves participation based on good cause demonstrated by the student. AS 14.30.365. Good cause is not defined in this statute. Decisions on eligibility should be made by the Board on a case-by-case basis, considering all applicable circumstances. Such determinations should be evenly applied to students in similar situations.

The Board recognizes that good cause may exist for a student to participate in district extracurricular activities even if the student's parent or guardian does not reside within the district. Students who attend an alternative education program full time and who otherwise meet the eligibility requirements for the extracurricular activity(ies) may apply to the district for participation despite the lack of residency. Such a request must be submitted to the superintendent or designee with a written explanation of the good cause that exists. Eligibility in this situation must be approved by the Board. Unless the parent or eligible student's presence is requested at a meeting of the Board, the Board's decision will be based upon the written request submitted, including any

recommendation by the superintendent or designee. Board approval will be effective for the school year in which the student applies and may be renewed annually if the good cause continues to exist.

Legal Reference:

ALASKA STATUTE

14.30.010 Interstate Compact on Educational Opportunity for Military Children

14.30.365 Interscholastic activities; eligibility

ALASKA ADMINISTRATIVE CODE

4 AAC 06.520 Recreational and athletic activities

4 AAC 06.600 Definitions

1. Extra-Curricular Activities

~~Extracurricular activities are defined as: (a) school sponsored, endorsed, or supported activities, teams, or clubs not part of classroom instruction and (b) activities governed by the Alaska School Activities Association. Specific programs may be exempted at the discretion of the Superintendent. School proms are exempt from the academic requirements of this policy.~~

~~Students may participate in extracurricular activities if eligible based upon performance, attendance, and behavior.~~

~~Minimum criteria for participation in extracurricular activities by students 12 through 19 years of age include:~~

- ~~A. Must be enrolled in a minimum of (4) four spectrum areas.~~
- ~~B. Must be progressing towards proficiency in all spectrum areas, as determined on a weekly basis.~~
- ~~C. Must be in attendance the full day of any practice, event, or travel unless absence is documented by doctor or hampered by weather. Students shall not participate nor attend practice on a day of absence from school.~~
- ~~D. Must maintain appropriate behavior as per school rules. Behavior to be considered in determining eligibility will include school behavior, which includes behavior in District classes, behavior outside class but on school premises, behavior in extra-curricular activities and school related misconduct outside class and extra-curricular activities. In addition to such school behavior, the District will also consider misconduct unrelated to school which is otherwise relevant to the determination of eligibility.~~
- ~~E. Must meet all ASAA requirements.~~
- ~~F. Must participate as a responsible team member by turning out for every practice and suiting up for every home game or activity, even if temporarily ineligible to compete.~~

- G. ~~Must have made a \$25 uniform deposit to the appropriate school authority if competing at a junior high or high school level in a sport requiring uniforms and/or special equipment.~~
- H. ~~Must have a signed and dated SISD Participant Code of Conduct Contract for the specific activity.~~

2. Co-Curricular Activities

~~Co-curricular activities are defined as programs, such as Close-Up, Artfest, Fine Arts Camp, Academic Decathlon, Spelling Bee, Geography Bee, Peer Helpers, etc. which are related to, and designed to enhance, the regular school curriculum. Students who participate in such programs are representing the school district.~~

~~Criteria for participation in co-curricular activities include:~~

- A. ~~Specific eligibility requirements for the activity, as appropriate.~~
- B. ~~Other factors, such as attendance and behavior, in accordance with Board policy on student discipline and student conduct. Behavior to be considered in determining eligibility will include school behavior, which includes behavior in District classes, behavior outside class but on school premises, behavior in extra-curricular activities and school related misconduct outside class and extra-curricular activities. In addition to such school behavior, the District will also consider misconduct unrelated to school which is otherwise relevant to the determination of eligibility.~~

3. Denial of Eligibility

~~In the event that a student is determined by the principal/lead teacher to be ineligible for participation in an extracurricular or co-curricular activity, the student and parents or guardians shall be given written notice of ineligibility and the opportunity for an informal hearing before the principal/lead teacher.~~

~~The Superintendent will be notified in writing by the principal or lead teacher when a determination of ineligibility occurs.~~

Reviewed 5/03

Revised 9/03

Adoption Date: 04/09/98

Southeast Island School District



SOUTHEAST ISLAND SCHOOL DISTRICT

P.O. Box 19569, 1010 Sandy Beach Road, Thorne Bay, Alaska 99919

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Meeting: November 16, 2022 – Regular Board of Education Meeting

Category: Business Item

Subject: 1st Reading, Elective Course Descriptions (Art 1, Digital and Studio Art, Exploratory Elective Semester 1 & 2, Mitten, Hat, Pillow Activity, Scuba, Student Classroom Aide, and Yearbook 2/3)

RECOMMENDATION

It is the administration's recommendation that the School Board move the elective course description for Art 1, Digital and Studio Art, Exploratory Elective Semester 1 & 2, Mitten, Hat, Pillow Activity, Scuba, Student Classroom Aide, and Yearbook 2/3 to a second reading.

PERTINENT FACTS:

These course descriptions are for elective courses. All courses would be available to students in grades 9-12. Art 1, Digital and Studio Art, Exploratory Elective (semester 1 & 2) would also be available to students in grades 7-8, and Mitten, Hat, Pillow Activity would also be available to students in grades 5-8.

Since this item was a late addition to the agenda, the administration is recommending it be moved to a second reading to allow time for a more in-depth review.

RECOMMENDED MOTION:

Move the elective course descriptions for Art 1, Digital and Studio Art, Exploratory Elective Semester 1 & 2, Mitten, Hat, Pillow Activity, Scuba, Student Classroom Aide, and Yearbook 2/3 to a second reading.

Elective Course Description

Course Name	Art 1
Course Number	TBD
Length of Course	One Semester
Grade Level	7-8, 9-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	None
Course Summary	<p>Art 1 is an introduction to, and exploration of, the elements and principles of art through a variety of methods and media. Students will begin to develop a visual arts vocabulary by using and applying the elements and principles of art, such as: line, shape, form, color, value, texture, space, balance, contrast, emphasis, pattern, proportion, movement, and unity. Methods and media may include, but are not limited to: drawing, painting, printmaking, sculpture, mosaic, paper arts, collage, collaborative media, fiber arts, and/or clay. Students may also study artists and their works, learn to make judgements about art, and consider the theories and purposes of art. As applicable, lessons can be modified or substituted to align to specific themes, site-specific units of study, availability of materials, class size, and/or areas of interest. Units of study may be taught in any order. Timeline, number of projects, and order in which topics are taught may be adjusted as necessary. This class may be taught as a semester or year long course.</p>
Primary Materials	<p>A variety of consumable and non-consumable art supplies will be required. Suggested Materials: charcoal, ink, markers (washable & permanent), crayons, soft and hard lead pencils, oil pastels, chalk pastels, paints (including watercolor, acrylic, tempera, puffy, fabric, etc.), liquid lead for faux stained glass, clear plastic transparency sheets, googly eyes, pipe cleaners, tissue paper, paper (watercolor, cardstock, tracing, construction, etc. in a variety of sizes and colors), canvases, foil & molds, clay (polymer, air dry, etc.), clay</p>

	tools, scissors, glue (stick, liquid, & hot), tape (masking and clear), paintbrushes, sponges, eye dropper, yarn, string, muslin, felt, threadcraft foam, mod podge, liquid starch, shaving cream, sequins, wire, brads, magazines, newspapers, paper mache, beads, mosaic tiles, thinset mortar, silkscreen kit, basket making or weaving materials, pom poms, glitter, wax paper, aluminum foil, coffee filters, sketchbook, etc.
Standards	<p>Visual Arts Anchor Standard 2: Organize and develop artistic ideas and works.</p> <p>Visual Arts Anchor Standard 3: Refine and complete artistic work.</p> <p>Visual Arts Anchor Standard 4: Select, analyze, & interpret artistic work for production & presentation.</p> <p>Visual Arts Anchor Standard 8: Interpret intention & meaning in artistic work.</p> <p>Visual Arts Anchor Standard 9: Apply criteria to evaluate artistic work.</p>
Assessment	Self Evaluation Checklist & Art Rubric

Week 1	Introduction to Elements & Principles of Art. Review syllabus, grading rubric, & expectations. Discuss how pieces will be displayed this semester (continual rotating display, art show, or portfolio). Activity: Simple project or art stations. Suggested project: Graffiti art name plate (for locker or desk) using line, color, texture, and pattern.
Week 2	Focus on color. Introduce terms warm/cool, primary, secondary, complementary, monochromatic, tone, shade, value, tint, neutral, and intensity. Introduce a project based upon one subset of color. Suggested projects: Color Wheel; Robin Mead inspired Wild Surf Horizon (warm/cool-works well with watercolors & sharpie), Goodbye Summer Sun/Moon (watercolor & sharpie--focuses on warm/cool colors and pattern); Color Gradient Cityscape Silhouette...
Week 3	Focus on color: Project using monochromatic or complementary colors. Suggested medium: acrylic or tempera paint. Suggested projects: Monochromatic Moonscape Silhouette (focuses on shades, tints, & blending--best done in acrylic or tempera); Peel Away Painters Tape Monochromatic Shapes (Good introduction to abstract art, focuses on line, emphasis & shape; can be done in any medium); Complementary Color Trees (introduces foreground and background); Monochromatic portraits...
Week 4	Pastels (chalk or oil) or charcoal. Introduce blending/shading techniques. Suggested projects: still life (fruit, plant, etc.--use charcoal or chalk/oil pastels); Aurora Borealis (chalk pastels); banyan tree (oil pastels); glue drawings on black paper (chalk or oil pastels)...

Week 5	Watercolor techniques: Introduce art vocabulary and element/principle of focus for this project. Vocabulary: Wet on wet, wet on dry, salting, resist, layering, lifting color. Experiment with sprinkling salt, and/or dropping rubbing alcohol Suggested projects: Jellyfish crayon resist; Sea turtle oil pastel resist (focuses on use of space); galaxy painting; salt painting (raised glue version or salt sprinkles), oil & water marbled abstract (science connection); Jen Aranyi Winter Mountain Landscape (sharpie and watercolor; focuses on wet-on-wet); fall leaves (salt techniques)...
Week 6	Art based on literature: Artist Study: Students will complete a project based on illustrations from a children's book. Examples of illustrators & projects: Alaskan Illustrators: Mindy Dwyer (watercolor salt painting; anchor books for lesson: <i>Aurora a Tale of the Northern Lights</i> ; <i>Salmon Princess</i> , <i>Alaska's Three Pigs</i> , etc.), Shannon Cartwright (watercolor & colored pencil, anchor texts: <i>Alaska Mother Goose</i> , <i>Alaska's 12 Days of Summer</i> , <i>Sitka Rose</i> , <i>Swimmer</i> , etc.); Evon Zerbetz (printmaking, anchor text: <i>Little Red Snapperhood</i>); Rie Munoz; Barbara Lavallee; Ted Harrison (Cremation of Sam McGee, mixed media)...Other Illustrators: Eric Carle (painted paper animal collages); Dr. Seuss (create a character project)...
Week 7	Sculpture: Suggested Projects: Tinfoil Low Relief Leaf Sculpture; foil panels; paper mache masks, paper mache (animals, planets, masks, etc.); soap carving; 3-D totem poles; "junk" sculptures...
Week 8	Shape/Pattern/Repetition: Kandinsky Concentric Circles/Trees (use cut paper, paint, or pastels); shape tryptik (use any medium, charcoal keeps focus only on shape, other mediums combine focus with color); mandalas (key term: radial symmetry); pointillism paintings; Aboriginal Art; doodle art; Alaska Native designs...
Week 9	Mosaic, seed beading, fabric arts/weaving, or wood burning. Focus on repetition, symmetry, and/or pattern. Suggested Projects: Garden stones; kitchen tile; picture frame; loop-a-loom potholders; friendship bracelets; basket making...
Week 10	Study of Artist/Art Style: Suggested artists: Georgia O'Keeffe (flower painting projects); Wassily Kandinsky (concentric circles); Vincent Van Gogh (Starry Night, sunflowers, etc.); Picasso (abstract portraits); Hokusai (The Great Wave off Kanagawa); James Rizzi (abstract portraits); Andy Warhol (pop art, repetition); George Seurat (pointillism); Ray Troll (Alaskan artist); Nathan Jackson (Native Arts)...
Week 11	Collage: Suggested projects: torn paper collage (landscape, animals, etc.); nature collage (leaf animals, beach display, etc.); 3-D paper flower collage...
Week 12	Landscape/seascape. Learn about horizon line, vanishing point, & perspective (objects in back appear smaller and lighter in color). Suggested projects: Robin Mead landscape/seascape (watercolor or mixed media); Van Gogh landscape; O'Keeffe desert landscape; layered watercolor cut paper collage landscape (uses a variety of watercolor techniques); Arctic landscape; winter trees (good for teaching about shadow & perspective); Ted Harrison Yukon mixed media...
Week 13	Texture or Paper Arts: Suggested projects for texture: leaf rubbings; texture rubbing shape frottage...Suggested areas

	of focus for paper arts: origami, paper mache, paper making. Suggested projects: 3-D Masks (African, Alaska Native, etc.); quilling; tissue paper/coffee filter flowers; paper boxes
Week 14	Mixed Media Art: "inchies" (a collection 2 inch by 2 inch of mini-projects using a variety of techniques/media, adhered to a background); Polar Bear Landscape (science connection; uses painting, saran wrap on wet paint technique, stencils, & puffy paint); scratch art; batik...
Week 15	Math in art: Introduce mathematical concept & how it relates to art. Learn about mathematician if applicable. Math based art project. Depending on topic, learn about symmetry, unity, balance, repetition, scale, and/or proportion. Suggested topics for project: tessellation (M.C. Escher); symmetry art; golden ratio (Da Vinci); pi day art; Fibonacci sequence in art (as it relates to patterns in nature--spirals, flower petals, pinecones, snail shells, etc.)...
Week 16	Printmaking: Leaf prints; fish prints; potato prints; lino prints; styrofoam prints; potato stamps (works well with Kente cloth designs); silkscreening; etc.

Elective Course Description

Course Name	Studio and Digital Art
Course Number	TBD
Length of Course	One Semester
Grade Level	7-8, 9-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	None
Course Summary	<p>Studio and Digital art is an introduction to, and exploration of, the elements and principles of art through a variety of methods and media. Students will begin to develop a visual arts vocabulary by using and applying the elements and principles of art, such as: line, shape, form, color, value, texture, space, balance, contrast, emphasis, pattern, proportion, movement, and unity. Methods and media may include, but are not limited to: drawing, painting, 3-d printmaking, sculpture, computer graphics software, digital cameras, vector graphics editors, drone videography, paper arts, collage, collaborative media, and fiber arts. Students may also study artists and their works, learn to make judgements about art, and consider the theories and purposes of art. As applicable, lessons can be modified or substituted to align to specific themes, site-specific units of study, availability of materials, class size, and/or areas of interest. Units of study may be taught in any order. Timeline, number of projects, and order in which topics are taught may be adjusted as necessary. This class may be taught as a semester course</p>
Primary Materials	<p>A variety of consumable and non-consumable art supplies will be required. Suggested Materials: charcoal, ink, markers (washable & permanent), crayons, soft and hard lead pencils, oil pastels, chalk pastels, paints (including watercolor, acrylic, tempera, puffy, fabric, etc.), liquid lead for faux stained glass, clear plastic transparency sheets, googly eyes, pipe cleaners, tissue paper, paper (watercolor, cardstock, tracing,</p>

	construction, etc, in a variety of sizes and colors), canvases, foil & molds, 3-D Printing materials, scissors, glue (stick, liquid, & hot), tape (masking and clear), paintbrushes, sponges, eye dropper, yarn, string, muslin, felt, threadcraft foam, mod podge, liquid starch, shaving cream, sequins, wire, brads, magazines, newspapers, paper mache, beads, mosaic tiles, thinset mortar, silkscreen kit, basket making or weaving materials, glitter, wax paper, aluminum foil, coffee filters, sketchbook, etc.
Standards	<p>Visual Arts Anchor Standard 2: Organize and develop artistic ideas and works.</p> <p>Visual Arts Anchor Standard 3: Refine and complete artistic work.</p> <p>Visual Arts Anchor Standard 4: Select, analyze, & interpret artistic work for production & presentation.</p> <p>Visual Arts Anchor Standard 8: Interpret intention & meaning in artistic work.</p> <p>Visual Arts Anchor Standard 9: Apply criteria to evaluate artistic work.</p>
Assessment	Self Evaluation Checklist & Art Rubric

Elective Course Description

Course Name	Exploratory Elective 1
Course Number	TBD
Length of Course	One Semester
Grade Level	9-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	None
Course Summary	In this course students will explore various Technological, Artistic, Physical, and LifeSkill based electives.
Primary Materials	Computers, Kayaks, Lifejackets, Canning Jars, Pressure Cooker, Pots, Serving Spoons, Ovens/Individual Burners, Cameras, Flint/Steel, Needles, Thread, Fabric, Buttons

Standards	<p><i>Digital Literacy Standards:</i> 6-12.DC.1 Students manage their digital identities and reputations within school policy, including demonstrating an understanding of how digital actions are never fully erasable. 6-12.CT.2 Students find or organize data and use technology to analyze and represent it to solve problems and make decisions. 6-12.CC.1 Students select appropriate platforms and tools to create, share and communicate their work effectively. 6-12.CC.2 Students create original works or responsibly repurpose other digital resources into new creative works. 6-12.CC.3 Students communicate complex ideas clearly using various digital tools to convey the concepts textually, visually, graphically, etc.</p> <p><i>Government and Citizenship Standards:</i> E) A student should have the knowledge and skills necessary to participate effectively as an informed and responsible citizen.</p> <p><i>Media Arts Standards:</i> MA:CR3b-HSP b. Improve, refine media artworks by intentionally emphasizing particular expressive elements to reflect understanding of purpose, audience, or place.</p> <p><i>High School Physical Activity Standards:</i> A.5. Demonstrate competent skills while participating in adventure/outdoor activities (e.g., Alaskan cultural physical activities, hunting, fishing, skiing, biking, hiking, wilderness survival, camping).</p> <p><i>Language Arts Standards:</i> Speaking and Listening Standards 5. Make strategic use of digital media (e.g., textual, graphical, audio, visual, and interactive elements) in presentations to enhance understanding of findings, reasoning, and evidence and to add interest.</p> <p><i>Cultural Standards:</i> C.1 Culturally-knowledgeable students are able to actively participate in various cultural environments. Students who meet this cultural standard are able to: perform subsistence activities in ways that are appropriate to local cultural traditions;</p>
Assessment	End of Unit Test/Project after each unit.

Activities

SEMESTER 1	
Week 1	Technology Unit 1: (Day 1- Internet Safety, Day 2-Email Etiquette, Day 3-Google Drive, Day 4- Create a Poster on Google Slides)

Week 2	Technology Unit 1: (Day 5- Google Sheets, Day 6- Google Docs - with Charts, Day 7-8 Unit Project: Follow the specific guidelines to create a document...)
Week 3	Kayaking Unit: (Day 1- Bookwork, Day 2- Bookwork/Exam, Day 3- Water Training, Day 4- Water Training)
Week 4	Kayaking Unit: (Day 5- Water Training, Day 6- Water Training, Day 7- Water Training, Day 8: Unit Exam)
Week 5	Culinary Unit 1: (Day 1- Basics of Food Preservation (Pickling, Drying, Smoking, Canning, Freezing, Day 2- Pickling Project: Pickling Bull Kelp, Day 3- Canning Project: Jam/Jelly, Day 4-Freezing Project)
Week 6	Culinary Unit 1: (Day 5-Drying Project, Day 6- Day 8-Written Unit Test over Basics of Food Preservation
Week 7	Outdoor Survival Unit 1: (Day 1- Basic Knowledge of surviving, Day 2- Basic First Aid, Day 3- Tying Knots, Day 4- Intro to Building a fire)
Week 8	Outdoor Survival Unit 1: (Day 5- Intro to clean drinking water, Day 6- Intro to Building a Shelter, Day 7/Day 8: Unit Project: Build a Shelter and start a fire in groups)
Week 9	Adulting Unit: (Day 1-2: Managing Money/Credit Cards, Day 3-4: Basic Vehicle Maintenance
Week 10	Adulting Unit: (Day 5-6: Sewing by Hand/Buttons, Day 7: Life Hacks, Day 8: Test over Adulting Unit
Week 11	Simple Machines Unit: (Day 1-4: Components of Machines:Fulcrum, Pulley, Lever/Mechanical Arm, Wheel and Axle, Wedge, Screw, Simple & Complex, etc..)
Week 12	Simple Machines Unit: (5-8: Unit Project: Create a "machine" that uses all the components of Simple Machines)
Week 13	Psychology Unit: (Day 1-2: Cognitive Stages of Development, Day 3-4: Conditioning)
Week 14	Psychology Unit: (Day 5-6: Human Behavior , Day 7-8: Psychology of Color with Unit Project)

Week 15	Photography Unit: (Day 1- Aperture, F-Stop,; Day 2- Shutter Speed, ISO; Day 3-COMposition, Metering; Day 4-Camera Mode)
Week 16	Photography Unit: (Day 1- Focusing, Flash; Day 2- Camera Setting; Day 3&4: Unit Project)

Archery Unit to be added when possible to meet requirements for Archery Program. Either First or Second Semester.

Elective Course Description

Course Name	Exploratory Elective 2
Course Number	TBD
Length of Course	One Semester
Grade Level	9-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	None
Course Summary	In this course students will explore various Technological, Artistic, and LifeSkill based electives.
Primary Materials	3-D Printer, Computers, Cameras, Flint/Steel, Popsicle sticks, glue, Microwave,
Standards	<i>Digital Literacy Standards:</i> 6-12.ID.1 Students engage in a design process and employ it to generate ideas, create innovative products or solve authentic problems. 6-12.ID.3 Students engage in a design process to

	<p>develop, test and revise prototypes, embracing the cyclical process of trial and error and understanding problems or setbacks as potential opportunities for improvement.</p> <p><i>Media Arts Standards:</i> MA:PR5a-HSP a. Demonstrate progression in artistic, design, technical, soft skills, as result of selecting and fulfilling specified roles in the production of a variety of media artworks.</p> <p><i>High School Physical Activity Standards:</i> A.5. Demonstrate competent skills while participating in adventure/outdoor activities (e.g., Alaskan cultural physical activities, hunting, fishing, skiing, biking, hiking, wilderness survival, camping).</p> <p><i>Language Arts Standards:</i> Writing Standards 3. Use narrative writing to develop real or imagined experiences or events using effective technique, well-chosen details, and well-structured event sequences</p> <p><i>Cultural Standards:</i> E.2 Culturally-knowledgeable students demonstrate an awareness and appreciation of the relationships and processes of interaction of all elements in the world around them. Students who meet this cultural standard are able to understand the ecology and geography of the bioregion they inhabit;</p>
Assessment	End of Unit Test/Project after each unit.

Activities	
SEMESTER 2	
Week 1	Technology Unit 2: (Day 1- Intro to 3-D printing, Day 2-4- Intro to Designing a 3-D print that has at least 1 moving part)
Week 2	Technology Unit 2: (Day 5-8: Unit Project-Design a Moving project)

Week 3	Culinary Unit 2: (Day 1- Food Safety/Contamination, Day 2- Following a recipe, Day 3&4 - Microwave Cooking 101)
Week 4	Culinary Unit 2: (Day 5-6- Grades of Meat/Dairy- How they are prepared, Day 7&8- Camp Cooking 101)
Week 5	Industrial Design Unit: (Day 1-2-Basic of Bridge Designing/Support, Day 3-4:
Week 6	Industrial Design Unit: (Day 5-6: Basics of Boat Design Day 7-8: Designing for Buoyancy)
Week 7	Psychology Unit: (Day 1-2- Parts of the Brain, 3-4-Examine Case Studies)
Week 8	Psychology Unit:(Day 5- Codes, Day 6- Cryptogram, Day 7- Logic Puzzles/Deduction, Day 8- Ciphers)
Week 9	Gardening Unit 2:(Work with Greenhouse Staff to help with Planting etc...)
Week 10	Gardening: Unit 2: (Plant things in the Raised beds by DO)
Week 11	Videography Unit: (Day 1-2: Seven Basic Elements of Video Production, Day 3-4 Writing a Script)
Week 12	Videography Unit: (Day 5-8 Project: Create a video)
Week 13	Culinary Unit 3: (Day 1-4 Designing and Menu and Table Manners)
Week 14	Culinary Unit 3: (Day 5 Presentation, Day 6-8 Unit Project: Design, Create, and Set up a Dinner)
Week 15	Outdoor Survival Unit 2: (Day 1- Edible/Poisonous Plants, Day 2-4- Classification of Dichotomous keys,

Week 16

Outdoor Survival Unit 2: (Day 5-6- Edible Fish/Animal, Classifications, Day 7-8: Navigating with a map and Compass)

Elective Course Description

Course Name	Fur Mitten Making, Fur Hat Making, Fur Pillow Making
Course Number	
Length of Course	Semester
Grade Level	5-8 / 9-12 limit 10 students
Credit Type	1/2
Grading Scale	Letter Grade
Course Prerequisite	none
Course Summary	Students will successfully cut out and sew together the fur and fabric to complete their mittens.
Primary Materials	Beaver pelts/fur quilting fabric fur needles leather Exacto knives thread/dental floss scissors Yarn or rope sewing needles
Standards	
Assessment	Students will complete their mittens

Activities

	Activities
Weekend 1 Mittens	Pick a pelt and quilting fabric. Trace pattern onto fur and fabric. Begin cutting out the traced pattern using an exacto knife on the fur and scissors for the fabric. Start sewing pieces together, using the fur needle on the fur and leather pieces and a regular sewing needle on the fabric pieces.
Weekend 2 Mittens	Continue sewing pieces together. Braid yarn to the length from one mitten along your arm, around your shoulders and down the other arm to the other mitten or measure and cut rope/cord to the appropriate length. Sew the braided yarn or rope/cord to the inside of the top piece of fur. Sew the inside of the mitten to the outside of the mitten. Begin sewing the fur cuff onto the outside of the mitten.
Weekend 3 Mittens Hat	Finish sewing cuff onto the outside of the mitten. Pick a pelt and quilting fabric. Trace pattern onto fur and fabric. Begin cutting out the traced pattern using an exacto knife on the fur and scissors for the fabric.

<p>Weekend 4 Hat</p>	<p>Start sewing pieces together, using the fur needle on the fur and leather pieces and a regular sewing needle on the fabric pieces. Continue sewing pieces together. Braid yarn to a length that allows you to tie them under your chin comfortably or measure and cut rope/cord to the appropriate length.</p>
<p>Weekend 5 Hat Pillow</p>	<p>Sew the braided yarn or rope/cord to the inside of the bottom piece of fur. Sew the inside of the hat to the outside of the hat. Begin sewing a small piece of fur into a tassel , then sew the tassel onto the bottom of the braid. Pick a pelt and quilting fabric. Trace pattern onto fur and fabric. Begin cutting out the traced pattern using an exacto knife on the fur and scissors for the fabric. Start sewing pieces together, using the fur needle on the fur and leather pieces and a regular sewing needle on the fabric pieces. Turn pillow inside out, stuff in pillow stuffing, sew closed.</p>

Course Description –Scuba Certification – Scuba-online & classroom

Course Number	Scuba Certification or Open Water Diver
Length of Course	1 Semester
Grade Level	9-12
Credit Type	0.5 credit Per Semester
Grading Scale	Pass/Incomplete Pass= Padi Certification Incomplete=unable to complete confined/open water dives at time due to medical emergency or other factors
Course Prerequisite	Passing of a swim test to include 200 meter unassisted swim and ten minute water tread/float with contracted Scuba Teacher. -Scuba medical physical
Course Summary	This course outlines the activities needed to become certified as an Open Water Diver through PADI, the world's leading scuba diver training organization. This course will be a combination of online learning through PADI.com and classroom meetings. One classroom will be the pool/ocean another format of classroom will be face-to-face or distance meetings.

Text and Supplementary Materials	Padi.com Padi textbooks and videos Extra videos *Activities in blue are done in pool/classroom with teacher of this class
Assessment	Classroom quizzes Embedded PADI online quizzes and exams Confined and Open Water Dives

Section or Lesson	(Name)	Standards
Introduction to course, resources	<p>Scheduled Swim test for scuba hopefuls</p> <p>Scheduled calendar of local pool swimming activities</p> <p>**Schedule of tenetaive Ketchikan scuba instructions with Wind & Water Charters & Scuba</p> <p>Discussion of grading and workload assignments</p> <p>How to use PADI elearning site and resources</p> <ol style="list-style-type: none"> 1.What is the best way to navigate through the program? 2.What should you expect when you come across an interactive component or video? 3.How do you complete Exercises, Knowledge Reviews, Quizzes and the Final Exam? 4.What should you do if your page doesn't appear to load right? <p>Introduction to the Padi Open Water Diver Course</p> <ul style="list-style-type: none"> • Training and Certification as a PADI Open Water Diver • Getting the Most Out of the PADI Open Water Diver Course • Getting the Most Out of Being a Diver 	

	<ul style="list-style-type: none"> • A World of Diving <p>Local Pool Sessions included</p>	
Section 1	<p>Being a Diver I</p> <ul style="list-style-type: none"> • Introduction • Water Pressure and Air Volume Effects • The Effects of Increasing Pressure on Body Air Spaces • The Effects of Decreasing Pressure on Body Air Spaces • Breathing Underwater • Buoyancy and Controlling Buoyancy • The Buddy System 	
	<p>Equipment I</p> <ul style="list-style-type: none"> • Introduction • Choosing and Caring for Scuba Equipment • Dive Masks • Snorkels • Fins • Scuba Kit • BCD Buoyancy Control Device • Regulators • Cylinders • Weight Systems <p>Equipment Quiz and Scuba Kit Set Up</p> <p>Your Skills as A Diver I</p> <ul style="list-style-type: none"> • Introduction • How to Defog Your Mask 	76

	<ul style="list-style-type: none"> • Setting Up Your Scuba Kit • Gearing Up With Your Buddy(ies) • Inflating and Deflating Your BCD • Breathing Underwater • Hand Signals • Regulator Clearing • Regulator Recovery • Clearing Water Out of Your Mask • Managing Your Air Supply • Descending and Equalizing • Swimming Underwater • Alternate Air Source (AAS) Use • Ascents and Returning to the Surface • Emergency Weight Drop • BCD Oral Inflation at the Surface • Exiting the Water • After the Dive • Confined Water Dive One <p>Hand Signal Quiz</p> <p>Pool session: proper swim with fins, fill/clear mask, (weight belt removal/replacement)</p> <p>PADi: Knowledge Review and Quiz one embedded online</p>	
<p>Section 2</p>	<p>Being a Diver II</p> <ul style="list-style-type: none"> • Introduction • Seeing and Hearing as a Diver • Swimming and Moving • Staying Warm • Breathing Effectively Underwater 	

- The Buddy System (continued)
- Managing Your Air Supply as a Buddy Team
- Swimming at the Surface
- Descents In Open Water
- Ascents in Open Water

Equipment II

- Introduction
- Exposure Suits I
- Cutting Tools
- Dive Gear Bags
- Dive Instruments

Your Skills as a Diver II

- Introduction
- Deep Water Entry – Giant Stride
- Weight Check and Proper Weighting
- Dealing with a Loose Cylinder Band
- Snorkel Clearing
- Snorkel/Regulator Exchange
- Neutral Buoyancy
- Mask Removal and Replacement, and No-Mask Breathing
- Disconnecting Your Low-Pressure Inflator
- Air (Gas) Depletion Exercise
- Air Awareness and Managing Your Air Supply
- Deep Water Exit – Ladder Exit
- Confined Water Dive Two

Pool Session: Snorkel Swimming (clearing, diving, fin swim, cramp release, mask removal & replacement)

PADi: Knowledge Review Two and Quiz Two embedded online

Section 3

Being a Diver III

- Introduction
- Dive Environments and Conditions
- Assessing Conditions
- Diving Within Your Limits
- Aquatic Life
- Diving from Shore
- Shore Diving Through Mild Surf
- Diving from Boats – Preparation
- Diving from Boats – Procedures
- Dive Planning

Problem Management

- Introduction
- Prevention
- Surface Problem Management – Responsive Diver
- Surface Problem Management – Unresponsive Diver
- Underwater Problem Management
- First Responder Care for Diving-Related Emergencies

Classroom: General First Aid and CPR knowledge building activities

Equipment III

- Introduction
- Surface Signaling Devices
- Dive Floats and Flags

Your Skills as a Diver III

- Introduction
- Deep Water Entry – Seated Back Roll
- Remove and Replace Weights at the Surface
- Cramp Release
- Neutral Buoyancy – Hovering
- Fine-Tuning Your Trim

- Air Depletion/Alternate Air Source Combined Exercise
- Controlled Emergency Swimming Ascent
- Confined Water Dive Three
- Open Water Dive One
- Open Water Dive Two

PADI Knowledge Review Three and Quiz Three

Section 4

Equipment IV

- Introduction
- Mesh Utility Bag
- Slates and Wet Books
- Dive Lights
- Log Books and eLogs
- Dive Planning Software
- Spare Parts Kit

Being a Diver IV

- Introduction
- Your Health and Fitness
- Staying Current and Active as a Diver
- The Air You Breathe
- Oxygen Issues
- Contaminated Air
- Decompression Sickness

Using Dive Computers and Tables

- Introduction
- How Dive Computers and Tables Work
- No Stop Diving
- Repetitive Diving
- Planning Dives with Your Computer

- Diving with Your Computer

The Underwater World's Ambassador

- Introduction
- Your Role as a Diver

Your Skills as Diver IV

- Introduction
- Deep Water Entry – Put on Scuba Kit at the Surface, Controlled Seated Entry
- Helping a Tired Buddy
- Neutral Buoyancy – Visual Reference Descents, Swimming and Ascents Near Sensitive Environments
- No Mask Swim
- Freeflow Regulator Breathing
- BCD Oral Inflation Underwater
- Skin Diving Skills
- Exit – Remove Scuba Kit in the Water
- Confined Water Dive Four

PADi Knowledge Review Four and Quiz four

Classroom: Dive Table Exercises, scuba kit assembly, parts quiz

Section 5

Using Dive Computers and Tables II

- Introduction
- Planning a Minimum Surface Interval
- Flying After Diving and Altitude Diving
- Cold and/or Strenuous Dives
- Emergency Decompression Stops
- First Aid and Treatment for Decompression Illness

	<p>Being a Diver V</p> <ul style="list-style-type: none"> • Introduction • Gas Narcosis • Finding Your Way • Continuing Your Adventure <p>Your Skills as a Diver V</p> <ul style="list-style-type: none"> • Introduction • Remove and Replace the Scuba Kit Underwater • Remove and Replace Weight System Underwater • Descents and Ascents Without Reference • Minidive • Confined Water Dive Five • Open Water Dive Three • Open Water Dive Four <p>PADi: Knowledge Review Five</p> <p>Open Water Diver Exam</p> <p>RDP Table and eRDPML Quiz</p>	
<p>Travel and Hotel</p>	<p>IFA- Ferry seat Travel Vehicle travel Food/entertainment</p>	
<p>Confined Water Dives</p>	<p>Ketchikan Pool Full Scuba gear Appropriate Swim attire: swim shirts, shorts, wetsuit if often cold, masks, fins, hoods, gloves, tanks, BCD, regulator, weights, Swim test #2</p>	

Open Water Diver	Ketchikan Open Water (ocean) locations Full scuba gear Dry Suit (Training required and embedded into confined water dives)	

Elective Course Description

Course Name	Student Classroom Aide
Course Number	TBD
Length of Course	One Semester
Grade Level	9-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	None
Course Summary	<p>Students will assist with clerical needs of the school office, library, or classrooms as assigned. Enrollment will be limited to one student aide per classroom per period and selection for this elective is based in part on general school attendance and conduct. The teacher of record for student aides will be expected to train the student in any special roles (such as copying, scanning, etc.) before expecting their classroom aide to perform a role requiring training.</p> <p>Workplace skills such as researching, typing documents, proofreading, and reception duties will be emphasized.</p> <p>Creativity in designing bulletin boards may be included.</p> <p>Secretarial skills such as correspondence, note taking, filing, making Amazon reorder lists, and running errands will most likely be involved.</p>

Primary Materials	Computer, Office Supplies, Copier, Scanner, Telephone
Standards	<p>I can perform duties assigned to me independently, asking for clarification as needed.</p> <p>I will be punctual.</p> <p>I can perform duties assigned to me in a trustworthy manner that demonstrates respect in the trust placed on me.</p> <p>I can demonstrate workplace skills.</p> <p>I can communicate professionally via written word and oral communication.</p> <p>I will use this opportunity to practice office skills.</p> <p>I will maintain confidentiality.</p> <p>I will be a positive role model to other students who may be in the classroom.</p>
Assessment	<p>Weekly grades are based on the following rubric.</p> <p>A classroom aide will:</p> <p>Cooperatively follow directions</p> <p>Stay on task with minimal supervision</p> <p>Thoroughly complete each assignment</p> <p>Exhibit a professional, mature persona</p> <p>Effectively utilize free time (does homework)</p> <p>Be punctual and set a good example to other students who may be in the classroom.</p>

Elective Course Description

Course Name	Yearbook 2/3 Elective
Course Number	TBD
Length of Course	One Semester
Grade Level	9-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	Yearbook 1
	<p>Yearbook 2/3: This is for students that hope to take a greater leadership role on the yearbook (editor or editor-in-chief). Along with meeting the expectations of Yearbook 1 students, Yearbook 2/3 students will have further responsibilities.</p> <p>Editors will take a larger role in theme selection, page layout and creation, decision-making, and developing teamwork amongst their fellow students. In addition, students will develop more effective camera skills, advanced writing and editing techniques, and take a greater role in sales decisions and marketing.</p>
Primary Materials	Camera, Google Drive, Yearbook Software

<p>Standards</p>	<ul style="list-style-type: none"> ● To research award winning magazines, newspapers, and yearbooks as a guideline for creating a publication. ● To learn about censorship, copyright, libel, trademark, and fair use. ● To complete writing exercises including feature stories, opinion articles, polls / reviews, sports stories, etc. ● To develop strong research and note taking skills as they learn to become reporters. ● To strengthen their computer skills as they use various programs to create publication. ● To research the historic role of graphic design and photography in publication. ● To work together to design a theme for the yearbook. ● To design a cover and page layouts to visually support the theme. ● To learn about color theory and typography and understand the importance of both in marketing & mass communication. ● To learn to become a photojournalist. Students will learn the finer points of photography and writing as they capture captivating and narrative photos rather than mere candid photos. ● To take on various professional-type roles in production. ● To produce a 144-page yearbook in full color by the end of March. ● May learn about advertising, business strategies in marketing, budgeting, fundraising, and selling the yearbook. ● To identify the use of different literary elements and their overall effect on the story. ● To meet deadlines, learn how to multitask and prioritize, and produce a finished, edited product quickly.
<p>Assessment</p>	<p>Weekly grades are based on the following rubric:</p> <p>Cooperatively follow directions Stay on task with minimal supervision Thoroughly complete each assignment Exhibit a professional, mature persona Effectively utilize free time (does homework) Punctuality in meeting deadlines. Effort & participation - commitment to producing the best product possible is clear.</p>

Grades will also be included for any assignments, quizzes, tests, or projects assigned.

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2022

October 17, 2022

Members of the School Board
Southeast Island School District
Thorne Bay, Alaska

We have audited the financial statements of the governmental activities, the business-type activities each major fund, and the aggregate remaining fund information of the Southeast Island School District for the year ended June 30, 2022, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the *Uniform Guidance*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 17, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions.

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Southeast Island School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

All opinion units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the estimate of the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Governmental activities opinion unit:

Management's estimate of the useful lives and depreciation is based on the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the District's proportionate share of the collective net pension/OPEB liability/asset and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's proportionate share of the collective net pension/OPEB liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of contingencies in Note III to the financial statements. The Federal and State awarded money is subject to compliance in accordance with the grant agreement. Expenditures may be disallowed by granting agencies at any time which would have an impact on the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The following are misstatements that management has determined to be immaterial, both individually and in the aggregate, to each opinion unit's financial statements taken as a whole. There were no noted misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 17, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Internal Controls

See the June 30, 2022 financial statements, compliance section for definitions of deficiencies, significant deficiencies, material weaknesses and any related findings.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Accounting Assistance

During the audit we provided technical accounting assistance associated with Governmental Accounting Standards Board (GASB) guidance for certain reporting items, including the summarization and recording of capital assets in the government-wide financial statements. As part of our engagement, we assisted management in the drafting of the basic financial statements of the District from the District’s accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Other Matters

Supplementary Information

We applied certain limited procedures to the schedule of revenues, expenditures, and changes in fund balance – original and final budget and actual – School Operating Fund and the schedules of proportionate share of net pension/OPEB liability and contributions for the public employees’ retirement system and teachers’ retirement system, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedules of revenues, expenditures and changes in fund balance – budget to actual for the School Operating Fund, the combining and individual non-major fund financial statements, the schedule of compliance AS 14.17.505, the schedule of expenditures of federal awards and the schedule of state financial assistance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United State of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of the School Board and management of Southeast Island School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in cursive script that reads "Altman, Rogers & Co." The signature is written in black ink and is positioned below the word "Sincerely,".

Anchorage, Alaska
October 17, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

Basic Financial Statements, Required Supplementary
Information, Additional Supplementary Information
and Compliance Reports

Year Ended June 30, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

Basic Financial Statements, Required Supplementary
Information, Additional Supplementary Information
and Compliance Reports

Year Ended June 30, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

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Independent Auditor's Report

Members of the School Board
Southeast Island School District
Thorne Bay, Alaska

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Southeast Island School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Southeast Island School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Southeast Island School District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Southeast Island School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southeast Island School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Southeast Island School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southeast Island School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules of revenues, expenditures, and changes in fund balance - original and final budget and actual for major funds, and the District's proportionate share of the net pension/OPEB liabilities, schedules of the District's contributions and the notes to required supplementary information on pages 45-56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management, Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of basic financial statements is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Southeast Island School District's basic financial statements. The information listed in the table of contents as "Additional Supplementary Information", which includes the Schedule of Revenues, expenditures and changes in fund balance – budget to actual for major funds, and the combining and individual non-major fund financial statements; Schedule of Compliance- AS 14.17.505 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards are presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the basic financial statements. The Schedule of State Financial Assistance and Notes to Schedule of State Financial Assistance are presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* and is not a required part of the basic financial statements.

The “Additional Supplementary Information,” as listed above, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the “Additional Supplementary Information” is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2022, on our consideration of the Southeast Island School District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Southeast Island School District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Southeast Island School District’s internal control over financial reporting and compliance.



Anchorage, Alaska
October 17, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Net Position

June 30, 2022

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current:			
Cash and cash equivalents	\$ 2,738,573	43,230	2,781,803
Accounts receivable	1,423,086	-	1,423,086
Inventory	108,311	-	108,311
Internal balances	204,307	(204,307)	-
Notes receivable - due within one year	313,575	-	313,575
Total current	<u>4,787,852</u>	<u>(161,077)</u>	<u>4,626,775</u>
Non-current:			
Capital assets	34,733,199	63,784	34,796,983
Accumulated depreciation	(19,663,138)	(22,323)	(19,685,461)
Net OPEB assets	2,815,721	-	2,815,721
Total non-current	<u>17,885,782</u>	<u>41,461</u>	<u>17,927,243</u>
Deferred outflows of resources-			
Pension/OPEB deferrals	<u>561,932</u>	<u>-</u>	<u>561,932</u>
Total assets and deferred outflows of resources	<u>23,235,566</u>	<u>(119,616)</u>	<u>23,115,950</u>
<u>Liabilities and Deferred Inflows of Resources</u>			
Current liabilities:			
Accounts payable	186,549	-	186,549
Unearned revenue	2,036,222	-	2,036,222
Total current liabilities	<u>2,222,771</u>	<u>-</u>	<u>2,222,771</u>
Long-term liabilities:			
Due within one year - accrued leave	16,709	-	16,709
Due in more than one year - net pension liabilities	2,508,395	-	2,508,395
Total long term liabilities	<u>2,525,104</u>	<u>-</u>	<u>2,525,104</u>
Deferred inflows of resources -			
Pension/OPEB deferrals	<u>3,208,063</u>	<u>-</u>	<u>3,208,063</u>
Total liabilities and deferred inflows of resources	<u>7,955,938</u>	<u>-</u>	<u>7,955,938</u>
<u>Net Position</u>			
Net investment in capital assets	15,070,061	41,461	15,111,522
Unrestricted (deficit)	(104,008)	(161,077)	(265,085)
Total net position	<u>\$ 14,966,053</u>	<u>(119,616)</u>	<u>14,846,437</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position (Deficit)		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total Governmental Activities
Governmental Activities:							
Instruction	\$ 2,108,385	-	359,641	-	(1,748,744)	-	(1,748,744)
Special education instruction	388,820	-	38,169	-	(350,651)	-	(350,651)
Special education support services - students	34,075	-	(5,833)	-	(39,908)	-	(39,908)
Support services - students	612,831	-	588,931	-	(23,900)	-	(23,900)
Support services - instruction	1,474,021	-	215,667	-	(1,258,354)	-	(1,258,354)
School administration	188,550	-	13,969	-	(174,581)	-	(174,581)
School administration support services	15,404	-	(2,328)	-	(17,732)	-	(17,732)
District administration	244,687	-	(56,287)	-	(300,974)	-	(300,974)
District administration support services	290,214	-	92,485	-	(197,729)	-	(197,729)
Operations and maintenance of plant	2,026,998	95,426	26,032	594,312	(1,311,228)	-	(1,311,228)
Student activities	155,700	-	41,124	-	(114,576)	-	(114,576)
Student transportation - to and from school	182,023	-	177,492	-	(4,531)	-	(4,531)
Food services	236,468	772	200,058	-	(35,638)	-	(35,638)
Total governmental activities	\$ 7,958,176	96,198	1,689,120	594,312	(5,578,546)	-	(5,578,546)
Business-type Activities -							
Thorne Bay Restaurant	5,740	5,950	-	-	-	210	210
Total	\$ 7,963,916	102,148	1,689,120	594,312	(5,578,546)	210	(5,578,336)
General revenues:							
E-Rate					\$ 1,047,926	-	1,047,926
Grants not restricted to specific programs					4,645,875	-	4,645,875
Proceeds from promissory note					5,624	-	5,624
Proceeds from sale of capital assets					79,800	-	79,800
Insurance recovery					204,202	-	204,202
Other					25,551	-	25,551
Total general revenues					6,008,978	-	6,008,978
Change in net position					430,432	210	430,642
Net position - beginning					14,535,621	(119,826)	14,415,795
Net position - ending					\$ 14,966,053	(119,616)	14,846,437

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The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2022

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 2,738,573	-	-	2,738,573
Accounts receivable	313,575	195,035	914,476	1,423,086
Due from other funds	1,036,134	2,021,326	1,026,778	4,084,238
Inventory	104,739	-	3,572	108,311
Total assets	<u>\$ 4,193,021</u>	<u>2,216,361</u>	<u>1,944,826</u>	<u>8,354,208</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	131,728	-	54,821	186,549
Unearned revenue	-	1,936,440	99,782	2,036,222
Due to other funds	3,048,104	-	831,827	3,879,931
Total liabilities	<u>3,179,832</u>	<u>1,936,440</u>	<u>986,430</u>	<u>6,102,702</u>
Deferred Inflows of Resources:				
Unavailable revenues	<u>313,575</u>	<u>-</u>	<u>-</u>	<u>313,575</u>
Fund Balances:				
Nonspendable	418,314	-	3,572	421,886
Committed	-	279,921	954,824	1,234,745
Unassigned	281,300	-	-	281,300
Total fund balances	<u>699,614</u>	<u>279,921</u>	<u>958,396</u>	<u>1,937,931</u>
Total liabilities and fund equity	<u>\$ 4,193,021</u>	<u>2,216,361</u>	<u>1,944,826</u>	<u>8,354,208</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2022

Fund balances - total governmental funds		\$	1,937,931
Total net position reported for governmental activities in the State of Net Position is different because:			
Capital assets, net of accumulated depreciation used in governmental activities are not financial resources and therefore are not reported in the funds.			15,070,061
Other long-term assets are not available to pay current year expenditures and therefore, are deferred inflows in the funds:			
Promissory notes receivable			313,575
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
Accrued leave			(16,709)
Proportionate share of the collective net pension liabilities:			
PERS	(1,355,709)		
TRS	(1,152,686)		(2,508,395)
Proportionate share of the collective net OPEB assets:			
PERS	982,632		
TRS	1,833,089		2,815,721
Deferred inflows and outflows of resources are the results of timing differences in the actuarial report. Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources:			
PERS	127,058		
TRS	434,874		561,932
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(1,109,549)		
TRS	(2,098,514)		(3,208,063)
Total net position of governmental activities			<u>14,966,053</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2022

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ -	-	96,198	96,198
E-rate	1,047,926	-	-	1,047,926
Other	25,551	55,508	18,918	99,977
Intergovernmental:				
State of Alaska	4,757,989	538,804	452,366	5,749,159
Federal sources	285,143	-	1,783,228	2,068,371
Total revenues	<u>6,116,609</u>	<u>594,312</u>	<u>2,350,710</u>	<u>9,061,631</u>
Expenditures:				
Current:				
Instruction	1,955,229	-	745,318	2,700,547
Special education instruction	378,325	-	68,658	446,983
Special education support services - students	44,387	-	-	44,387
Support services - students	24,536	-	594,724	619,260
Support services - instruction	1,324,590	-	232,736	1,557,326
School administration	198,951	-	53,853	252,804
School administration support services	53,116	-	-	53,116
District administration	423,599	-	-	423,599
District administration support services	278,891	-	98,272	377,163
Operation and maintenance of plant	1,096,881	64,279	83,669	1,244,829
Student activities	143,179	-	51,309	194,488
Student transportation - to and from school	-	-	108,316	108,316
Food services	-	-	232,439	232,439
Construction and facilities acquisition	-	984,558	-	984,558
Total expenditures	<u>5,921,684</u>	<u>1,048,837</u>	<u>2,269,294</u>	<u>9,239,815</u>
Excess of revenues over expenditures	<u>194,925</u>	<u>(454,525)</u>	<u>81,416</u>	<u>(178,184)</u>
Other financing sources (uses):				
Proceeds from promissory note	5,624	-	-	5,624
Proceeds from sale of capital assets	79,800	-	-	79,800
Insurance recovery	-	204,202	-	204,202
Transfers in	-	195,078	56,704	251,782
Transfers out	<u>(251,782)</u>	<u>-</u>	<u>-</u>	<u>(251,782)</u>
Total other financing sources (uses):	<u>(166,358)</u>	<u>399,280</u>	<u>56,704</u>	<u>289,626</u>
Net change in fund balance	28,567	(55,245)	138,120	111,442
Fund balances, beginning of year	<u>671,047</u>	<u>335,166</u>	<u>820,276</u>	<u>1,826,489</u>
Fund balances, end of year	<u>\$ 699,614</u>	<u>279,921</u>	<u>958,396</u>	<u>1,937,931</u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities

Year Ended June 30, 2022

Net change in fund balances - total governmental funds		\$ 111,442
The change in net position reported for governmental activities in the State of Activities is different because:		
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Change in unfunded net position and OPEB liability and asset:		
PERS	1,790,894	
TRS	<u>1,705,531</u>	3,496,425
Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities:		
PERS	(1,175,670)	
TRS	<u>(1,622,422)</u>	(2,798,092)
Governmental funds reported only the revenues from the sale of assets to the extent of proceeds received. In the Statement of Activities a gain or loss is reported for each sale. This is the net effect of transactions involving disposal of capital assets		
	<u>(593,364)</u>	(593,364)
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, the costs of those assets are allocated over their estimated useful lives. This is the amount by which capital outlay exceeded depreciation in the current period:		
Capital outlays	1,023,041	
Depreciation expense	<u>(802,795)</u>	220,246
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. The net changes in long-term liability balance is the increase in accrued leave.		
		<u>(6,225)</u>
Change in net position of governmental activities		\$ <u><u>430,432</u></u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Thorne Bay Restaurant Enterprise Fund

Statement of Net Position

June 30, 2022

<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ <u>43,230</u>
Property, plant and equipment:	
Plant and improvements	63,784
Accumulated depreciation	<u>(22,323)</u>
Net property, plant and equipment	<u>41,461</u>
Total assets	<u>\$ 84,691</u>
<u>Liabilities and Net Position (Deficit)</u>	
Current liabilities:	
Due to other funds	<u>204,307</u>
Net position (Deficit):	
Net investment in capital assets	41,461
Unrestricted (deficit)	<u>(161,077)</u>
Total net position (Deficit)	<u>(119,616)</u>
Total liabilities and net position	<u>\$ 84,691</u>

See accompanying notes to basic financial statements.

SOUTHEAST ISLAND SCHOOL DISTRICT

Thorne Bay Restaurant Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2022

Revenues:		
Local sources:		
Charges for services - rental revenue	\$	<u>5,950</u>
Expenditures:		
Operations and maintenance of plant:		
Depreciation		<u>3,189</u>
Student activities:		
Other purchased services		<u>2,551</u>
Total expenditures		<u>5,740</u>
Change in net position		210
Beginning net position (deficit)		<u>(119,826)</u>
Ending net position (deficit), end of year	\$	<u><u>(119,616)</u></u>

See accompanying notes to basic financial statements.

SOUTHEAST ISLAND SCHOOL DISTRICT

Thorne Bay Restaurant Enterprise Fund

Statement of Cash Flows

Year Ended June 30, 2022

Cash flows from (for) operating activities:	
Receipts from customers and users	\$ 5,950
Payments to suppliers	<u>(2,551)</u>
Net cash flows from (for) operating activities	<u>3,399</u>
Cash flows from financing activities - change in loan from general fund (due to)	<u>(3,399)</u>
Net increase (decrease) in cash and cash equivalents	-
Beginning cash and cash equivalents	<u>43,230</u>
Ending cash and cash equivalents	\$ <u><u>43,230</u></u>
Reconciliation of income (loss) from operations to net cash from (for) operating activities:	
Change in net position (deficit)	\$ 210
Adjustments to reconcile income (loss) from operations to cash flows from operating activities:	
Depreciation	<u>3,189</u>
Net cash flows from (for) operating activities	\$ <u><u>3,399</u></u>

See accompanying notes to basic financial statements.

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Fiduciary Net Position

Custodial Fund - Student Activities

June 30, 2022

Assets

Cash and cash equivalents	\$ <u>156,077</u>
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Net Position

Net position - assets held for others	\$ <u>156,077</u>
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The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Custodial Fund - Student Activities

Schedule of Changes in Assets and Liabilities

Year Ended June 30, 2022

Additions:		
Contributions	\$	<u>16,991</u>
Deductions:		
Program expenses		<u>4,414</u>
Change in net position		<u>12,577</u>
Net position, beginning of year		<u>143,500</u>
Net position, end of year	\$	<u><u>156,077</u></u>

The notes to the financial statements are an integral part of this statement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements

June 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The financial statements of the Southeast Island School District (hereafter referred to as the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

On July 1, 1976 the Legislature of the State of Alaska established Southeast Island School District (hereafter referred to as the District). At that time assets were turned over to the District by the State of Alaska through direct transfer and use permits. The District has 8 attendance centers. The District is operated under the exclusive oversight management and control of a locally elected five-member School Board. The School Board, pursuant to Alaska Statute Title 29.43.030, has the responsibility of establishing, maintaining, and operating a system of public schools for any community within its boundaries that is not provided for by any other public school district. Therefore, the District constitutes an independent local government reporting entity and has no oversight over any other component unit.

B. Government-Wide and Fund Financial Statements

The Government-Wide Financial Statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

Deferred inflows of resources are the acquisition of Fund Balance/Net Position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of Fund Balance/Net Position by the District that are applicable to a future reporting period.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-Wide Financial Statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The Government-Wide Financial Statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental Fund Financial Statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenues available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. There are three categories of funds: governmental, proprietary and fiduciary. The district maintains all three of these types of funds.

The District reports the following major governmental funds:

The *School Operating Fund* is the primary operating fund of the School. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The *Capital Projects Fund* accounts for all revenue received and expenditures made for the structural repairs for the Thorne Bay K-12 school, the wood fire boiler, school vehicles, teacher housing, and other major repairs and renovations. Revenue is derived primarily from the state.

Additionally, the District reports a Fiduciary Fund and a Proprietary Fund is used to account for Thorne Bay Restaurant on a for-profit basis.

The *Thorne Bay Enterprise Fund* accounts for a student run café in the Thorne Bay School. The café is currently not in operation by the District and is leased out a third party.

The *Student Activity Agency Fund* is custodial in nature and does not present results of operations or have a measurement focus. This fund is used to account for assets that the District holds for students in an agency capacity.

The District follows the Uniform Chart of Accounts for School Districts as required by the State of Alaska, Department of Education and Early Development. This manual sets guidelines for financial reporting and requirements for basic accounting systems, which are uniform throughout Alaska.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Summarized below are the major sources of revenue and the applicable recognition policies.

Intergovernmental Revenue

State of Alaska foundation and pupil transportation revenues, and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred. On-behalf payments from the State of Alaska are recognized in the year to which they relate.

Local Revenue

Proceeds from the sale of lunches and other miscellaneous revenues are recognized in the year received.

The District's policy is when available, to utilize restricted revenues before unrestricted revenues.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

Indirect Costs

The State of Alaska, Department of Education and Early Development annually establish an approved indirect rate for each District based on audited financial statements. The rate is based on expenditures recorded per requirements in the Uniform Chart of Accounts for School Districts and as such there is no indirect cost pool. Indirect costs and indirect cost recovery is recorded in the District Administration Support Services function.

D. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. There are no statutory limitations on the type of investment allowed. In addition, the District maintains accounts for specific purposes such as the Student Activity accounts.

2. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the Fund Financial Statements and are eliminated in the preparation of the Government-Wide Financial Statements.

3. Inventories and Prepaid Items

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel and food supplies is on the consumption method. The consumption method records the expenditure when consumed rather than when purchased. Inventories are valued at the lesser of cost or market using the first-in, first-out (FIFO) method. Reported inventories are equally offset by a portion of fund balance classified as nonspendable in the Fund Financial Statements, which indicates they do not constitute "available spendable resources" even though they are a component of net current assets.

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. Prepaid items in governmental funds are based on the consumption method. The prepaid assets recorded in the governmental fund types do not reflect current available resources, and thus, an equivalent portion of fund balance is classified as nonspendable in the Fund Financial Statements.

4. Capital Assets

Capital assets are recorded in the Government-Wide Financial Statements at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated fair value at the date of donation. Capital assets are capitalized over \$5,000. Maintenance and operational costs are borne by the District. Capital assets in the Government-Wide Financial Statements are depreciated on the straight-line method over useful life of the asset, generally 5 to 30 years for equipment and vehicles and 15 to 30 years for buildings.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized in the Government-Wide Financial Statements and are considered operations and maintenance costs.

5. Unearned Revenue

Unearned revenue in Special Revenue Funds represent amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

6. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick leave. Unused vacation leave is accrued utilizing current salary cost as earned by the employee and recorded as a liability in the government-wide financial statement of net position. No accrued leave liability is recorded in the fund financial statements.

7. Pensions/Other Post Employment Benefit (OPEB) Liability (Asset)

For purposes of measuring the net pension/OPEB liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) and additions to/from PERS and TRS's fiduciary net position have been determined on the same basis as they are reported by PERS and TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

8. Net Position

In the Government-Wide Financial Statements, net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

9. Fund Balance

In the fund financial statements, fund balance includes five classifications as follows:

Nonspendable fund balance – amounts that are legally or contractually required to be maintained intact (such as the corpus of an endowment fund) or amounts that are not in a spendable form (such as inventory, prepaid items, supplies, and long-term receivables). Such constraint is binding until the legal or contractual requirement is repealed or the amounts become spendable.

Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors and higher levels of government), through constitutional provisions, or by enabling legislation. Such constraint is binding unless modified or rescinded by external body, laws, or regulation.

Committed fund balance – amounts that can be used only for the specific purposes determined by a formal action of the School Board. Commitments may be changed or lifted by the Board taking the same formal action that imposed the constraint originally.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Assigned fund balance – amounts intended to be used by the District for specific purposes: intent can be expressed by the School Board or Superintendent or designee. Such constraint is binding unless modified or eliminated by the Board or Superintendent. In governmental funds other than the School Operating Fund, assigned fund balance represents the amount that is not restricted or committed.

Unassigned fund balance – amounts not contained in the other classifications and available for any purpose. Positive unassigned amounts will be reported only in the School Operating Fund. If another governmental fund, other than the School Operating Fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund.

The order of spending, regarding the restricted and unrestricted fund balance 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 District Special Revenue Funds are used to account for educational, food service, operations and maintenance programs that are restricted or committed.

10. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities.

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

The District maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is reported on the balance sheet of the fund financial statements as "Cash and cash equivalents" or amounts "Due from/to other funds".

Custodial Credit Risk

Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District.

Any amount in excess of the Federal Depository Insurance (FDIC) with a maximum of \$250,000 is collateralized with securities held by the District's agent in the District's name. All deposits are carried at fair market value plus accrued interest. The School District has a deposit and investment policy.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

At June 30, 2022, the District's bank balances totaled \$2,767,865. Deposits in each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The District's collateralized agreement covers \$2,779,736. As of June 30, 2022, the District's bank balances were fully insured or collateralized.

B. Receivables

Receivables as of June 30, 2022 are as follows:

	School Operating Fund	Capital Projects Funds	Other Governmental Funds	Total
Grants	\$ -	195,035	914,476	1,109,511
Notes receivable	313,575	-	-	313,575
Total	<u>\$ 313,575</u>	<u>195,035</u>	<u>914,476</u>	<u>1,423,086</u>

Management has determined that all receivables are collectible, therefore no allowance for doubtful accounts has been established.

C. Capital Assets

Capital asset activity for the year ended June 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Assets not being depreciated:				
Land	\$ 941,798	-	-	941,798
Construction in progress	680,299	1,023,041	(102,748)	1,600,592
Total assets not being depreciated	<u>1,622,097</u>	<u>1,023,041</u>	<u>(102,748)</u>	<u>2,542,390</u>
Assets being depreciated:				
Buildings	29,876,501	84,488	(1,561,277)	28,399,712
Machinery and equipment	2,821,352	18,260	-	2,839,612
Vehicles	1,117,519	-	(166,034)	951,485
Total assets being depreciated	<u>33,815,372</u>	<u>102,748</u>	<u>(1,727,311)</u>	<u>32,190,809</u>
Less accumulated depreciation	<u>(19,680,715)</u>	<u>(802,795)</u>	<u>820,372</u>	<u>(19,663,138)</u>
Total assets being depreciated, net	<u>14,134,657</u>	<u>(700,047)</u>	<u>(906,939)</u>	<u>12,527,671</u>
Total Government Capital Assets Net of Accumulated Depreciation	<u>\$ 15,756,754</u>	<u>322,994</u>	<u>(1,009,687)</u>	<u>15,070,061</u>
Business-type activities:				
Assets being depreciated - buildings	\$ 63,784	-	-	63,784
Accumulated depreciation	<u>(19,134)</u>	<u>(3,189)</u>	<u>-</u>	<u>(22,323)</u>
Total Business-type Capital Assets Net of Accumulated Depreciation	<u>\$ 44,650</u>	<u>(3,189)</u>	<u>-</u>	<u>41,461</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Equipment of the District is depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Machinery and equipment	5-30
Vehicles	5-30
Building	15-30

Depreciation expense was charged to functions of the District as follows:

Instruction	\$ 131,316
Special education instruction	13,279
Support services students	3,883
School administration	6,537
School administration support services	2,298
District administration	9,708
District administration support services	11,641
Operation and maintenance of plant	566,890
Student activities	3,970
Student transportation – to and from school	49,244
Food services	4,029
Total depreciation expense per function – governmental	<u>\$ 802,795</u>

D. Interfund Receivables and Payables

Interfund receivables and payables are shown as “Due To Other Funds” and “Due From Other Funds” in each of the individual funds. These balances at June 30, 2022, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	831,827
School Operating Fund	Thorne Bay Enterprise Fund	204,307
Capital Projects Fund	School Operating Fund	2,021,326
Other Governmental Funds	School Operating Fund	1,026,778
		<u>\$ 4,084,238</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

<u>Transfer Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 56,704
School Operating Fund	Capital Projects Fund	195,078
Total		<u>\$ 251,782</u>

Transfers are used to (a) use unrestricted revenues collected in the School Operating Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations or (b) use unrestricted revenues collected in the School Operating Fund to meet local match requirements on State and Federal grants.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

E. Long-term Obligations

Accrued leave of governmental activities are also accounted for by the School District. Leave is generally liquidated by the General Fund. Changes in these obligations for the year ended June 30, 2022 are as follows

	Balance July 1, 2021	Change	Balance June 30, 2022	Due within One Year
Accrued Leave	\$ 10,484	6,225	16,709	16,709

F. Fund Balances

Fund balances, reported for the major funds and nonmajor funds in the aggregate on the governmental funds balance sheet are subject to the following constraints:

	School Operating Fund	Capital Projects Fund	Nonmajor Funds	Totals
Nonspendable –				
Inventory	\$ 104,739	-	3,572	108,311
Long-term receivables	313,575	-	-	313,575
Total non-spendable	418,314	-	-	421,886
Committed:				
Food service	-	-	105,315	105,315
Pupil transportation	-	-	522,701	522,701
THRIVE program	-	-	2,130	2,130
Teacher housing	-	-	321,744	321,744
RurAL Cap program	-	-	2,934	2,934
Maintenance of buildings	-	279,921	-	279,921
Total committed	-	279,921	954,824	1,234,745
Unassigned	281,300	-	-	281,300
Total Fund Balances	\$ 699,614	279,921	958,396	1,937,931

G. Promissory Notes Receivable

Southeast Island School District sold property during the current fiscal year and issued a promissory note for a total of \$319,000. The entity is expected to receive a minimum payment of \$2,287 per month until the October 2022 when a balloon payment is due for the remaining amount of the note plus interest of 6% per annum. The balance as of June 30, 2022 is \$313,575.

III. OTHER INFORMATION**A. Risk Management**

The District is exposed to various risks of loss related to worker's compensation, torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters. The District mitigates significant risk of loss through the acquisition of commercial insurance policies. With the exception of fire, earthquake and flood insurance the deductibles are minimal. There were no outstanding claims or liabilities at the end of the current period. The District's employee health costs are covered through commercial insurance policies.

The District has elected the reimbursable method of accounting for Employment Security Compensation (ESC). Under this method, the actual costs of ESC are reimbursed to the State of Alaska, Department of Labor. The District records the liability for the accrued unpaid portion of these claims.

B. Contingent Liabilities

Amounts received or receivable from grant or agencies are subject to audit and adjustment by the grantor agencies, principally the federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the School Operating Fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

The District's current share of unfunded OPEB liabilities related to TRS between measurement dates created an OPEB benefit as a result of the decrease to the estimated liability. Due to the change, The District's proportionate share of pension plan expenses is negative for the year. Per GASB 75, the negative proportionate share has been allocated to operating grants and contributions for special education support services – students, district administration, and district administration – support services to report negative program revenues.

C. Employee Retirement Systems and Plans

The District follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). In addition to the pension plan both systems also administer other post-employment benefit (OPEB) plans.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for PERS and TRS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

PERS and TRS act as the common investment and administrative agencies for the following multiple-employer plans:

<u>Plan Name</u>	<u>Type of Plan</u>
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2022 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2021 (latest available report):

<u>Membership</u>	<u>PERS</u>	<u>TRS</u>
Active plan members	24,481	6,009
Participating employers	151	57

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2021 (latest available information) employer contributions were 7.44% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2021 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,704	13,225
Inactive plan members entitled to but not yet receiving benefits	5,112	741
Inactive plan members not entitled to benefits	10,366	1,678
Active plan members	10,066	3,492
Total plan membership	62,248	19,136

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022 employer contributions were 1.07% for PERS and .093% for TRS. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	67	20
Inactive plan members entitled to but not yet receiving benefits	2,082	832
Inactive plan members not entitled to benefits	16,249	2,848
Active plan members	24,481	6,009
Total plan membership	42,879	9,709

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	113	29
Inactive plan members entitled to but not yet receiving benefits	2,082	832
Inactive plan members not entitled to benefits	16,249	2,848
Active plan members	24,481	6,009
Total plan membership	42,925	9,718

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

State of Alaska Department of Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2021 (latest available report) for the DB Pension Plan for PERS and TRS is 29.77% and 29.80%, for the ARHCT plan is 30.00% and 29.95%, for the ODD Plan is 29.55% and 29.46%, and for the RMP is 29.54% and 29.41%, respectively.

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.63%
Global Equity (non-U.S.)	5.41%
Aggregate bonds	0.76%
Opportunistic	4.39%
Real Assets	3.16%
Private Equity	9.29%
Cash Equivalents	0.13%

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.18% as of June 30, 2021.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities and assets. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate: This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.38% discount rate.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer Contribution rates for PERS and TRS for the year ended June 30, 2022 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	15.54%	21.27%	8.11%
OPEB	6.46%	8.84%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.11%</u>	<u>8.11%</u>
TRS:			
Pension	6.06%	15.36%	19.29%
OPEB	6.50%	16.49%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>31.85%</u>	<u>19.29%</u>

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS or TRS Administrator. For fiscal year 2021 the past service rate for PERS is 18.31%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2021 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2021. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017:

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
PERS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

TRS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement.
PERS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
TRS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
PERS Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.
TRS Disability	Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
PERS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

TRS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 6.5% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 8.0% grading down to 4.5% EGWP: 7.5% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the District, as well as an OPEB benefit recognized by the District for the State's proportionate share of OPEB plan expense attributable to the District. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the District creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)

Plan Description. The District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: <http://doa.alaska.gov/dr/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 150 employers participating in PERS defined benefit plan and 151 participating in PERS defined contribution and OPEB plans.

The DB Plan's membership consisted of the following at June 30, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,704
Inactive plan members entitled to but not receiving benefits	5,112
Inactive members not entitled to benefits	10,366
Active plan members	<u>10,066</u>
Total DB plan membership	<u>62,248</u>

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006, and who have not reached age 60 may elect to pay for major medical benefits.

Post Retirement Pension Adjustments. Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Funding Policy. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded “on-behalf” contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

Salary Floor. During the 25th legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

Employee Contribution Rate. The District PERS active members are required to contribute 6.75% and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% of their annual covered salary.

Employer contributions for the year ended June 30, 2022, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>98,442</u>	<u>20,467</u>	<u>118,909</u>

Public Employees Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$74,598 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2021 to a total of (\$42,134), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2022, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	1,355,709
State's proportionate share of the net pension liability		<u>182,935</u>
Total	\$	<u>1,538,644</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(953,666)
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(122,193)</u>
Total	\$	<u>(1,075,859)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(16,869)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$	<u>(12,097)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>373,077</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2023 through FY2039, as determined by projections based on the June 30, 2021 valuation.

The District's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>
	Measurement	Measurement	
Pension	0.03696%	0.0986%	(0.00290)%
OPEB:			
ARHCT	0.03717%	0.03970%	(0.00253)%
ODD	0.03828%	0.04661%	(0.00833)%
RMP	0.04507%	0.05817%	(0.01310)%

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2021, the District recognized pension and OPEB expense of (\$162,415) and (\$376,006), respectively, for the year ended June 30, 2022. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(6,006)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(534,620)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(44,544)
District contributions subsequent to the measurement date	98,442	-
Total	<u>\$ 98,442</u>	<u>(585,170)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(10,015)
Changes of assumptions	-	(36,039)
Net difference between projected and actual earnings on OPEB plan investments	-	(446,264)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(2,722)
District contributions subsequent to the measurement date	9,993	-
Total	<u>\$ 9,993</u>	<u>(495,040)</u>
	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(4,608)
Changes of assumptions	-	(128)
Net difference between projected and actual earnings on OPEB plan investments	-	(2,705)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,749	(677)
District contributions subsequent to the measurement date	2,353	-
Total	<u>\$ 5,102</u>	<u>(8,118)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 900	(576)
Changes of assumptions	3,760	(7,189)
Net difference between projected and actual earnings on OPEB plan investments	-	(10,823)
Changes in proportion and differences between District contributions and proportionate share of contributions	740	(2,633)
District contributions subsequent to the measurement date	8,121	-
Total	<u>\$ 13,521</u>	<u>(21,221)</u>

\$98,442 and \$20,467 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities or an increase of the net pension and OPEB assets in the year ended June 30, 2022, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2022	\$ (174,788)	(153,321)	(1,152)	(3,222)
2023	(122,461)	(102,773)	(1,150)	(3,227)
2024	(132,468)	(110,357)	(1,179)	(3,336)
2025	(155,453)	(128,589)	(1,270)	(3,679)
2026	-	-	(475)	(656)
Thereafter	-	-	(143)	(1,701)
Total	<u>\$ (585,170)</u>	<u>(495,040)</u>	<u>(5,369)</u>	<u>(15,821)</u>

For the year ended June 30, 2022, the District recognized (\$164,621) and (\$6,460) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate:

The following presents the net pension and OPEB liabilities (assets) of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities (assets) would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability (asset)	\$ 2,007,994	1,355,709	807,706
Net OPEB ARHCT liability (asset)	\$ (623,683)	(953,666)	(1,227,691)
Net OPEB ODD liability (asset)	\$ (16,153)	(16,869)	(17,440)
Net OPEB RMP liability (asset)	\$ 136 7,896	(12,097)	(27,198)

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the District's proportionate share of the Net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB ARHCT liability (asset) \$	(1,259,770)	(953,666)	(584,278)
Net OPEB ODD liability (asset)	N/A	(16,869)	N/A
Net OPEB RMP liability (asset)	(29,359)	(12,097)	11,424

Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

The School District contributed \$82,468 for the year ended June 30, 2022, which included forfeitures of \$3,225 which have been applied against contributions.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Teachers Retirement System (TRS) – Defined Benefit Plan (DB)

Plan Description. The School District participates in the Teacher’s Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner’s designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers’ Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drbr/trs>.

The DB Plan’s membership consisted of the following at June 30, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,225
Inactive plan members entitled to but not receiving benefits	741
Inactive plan members not entitled to benefits	1,678
Active plan members	<u>3,492</u>
Total DB plan membership	<u>19,136</u>

Pension Benefits. Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired after June 30, 1990 but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective January 1, 1987, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member’s spouse consents to another form of benefit.

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service.

Post Retirement Pension Adjustments. Effective in fiscal year 1991, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPAs that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

Employee Contribution Rate. The District’s active TRS members are required to contribute 8.65% of their annual covered salary.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer contributions for the year ended June 30, 2022, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>57,969</u>	<u>47,007</u>	<u>104,976</u>

Teachers Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$322,659 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of (\$523,258), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2022, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that was associated with the District were as follows:

	Pension
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 1,152,686
State's proportionate share of the net pension liability	<u>980,351</u>
Total	\$ <u>2,133,037</u>
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (1,751,542)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(1,372,899)</u>
Total	\$ <u>(3,124,441)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$ <u>(19,017)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$ <u>(62,530)</u>
Total District's share of net pension and OPEB liabilities and assets	\$ <u>(680,403)</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2021 valuation.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The District's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

	June 30, 2021 Measurement	June 30, 2020 Measurement	Change
Pension	0.14481%	0.06425%	0.08056%
OPEB:			
ARHCT	0.15065%	0.06419%	0.08646%
ODD	0.31200%	0.36211%	(0.05011)%
RMP	0.31140%	0.36331%	(0.05191)%

Based on the measurement date of June 30, 2021, the District recognized pension expense of \$573,855 and OPEB expense of (\$1,075,187), respectively, for the year ended June 30, 2022. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(11,082)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(1,190,029)
Changes in proportion and differences between District contributions and proportionate share of contributions	307,108	-
District contribution subsequent to the measurement date	57,969	-
Total	<u>\$ 365,077</u>	<u>(1,201,111)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(12,294)
Changes of assumptions	-	(50,568)
Net difference between projected and actual earnings on pension plan investments	-	(684,840)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(92,508)
District contribution subsequent to the measurement date	35,078	-
Total	<u>\$ 35,078</u>	<u>(840,210)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(2,231)
Changes of assumptions	-	(10)
Net difference between projected and actual earnings on pension plan investments	-	(2,436)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,796	(1,367)
District contribution subsequent to the measurement date	1,049	-
Total	<u>\$ 3,845</u>	<u>(6,044)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 12,000	(2,024)
Changes of assumptions	4,247	(23,132)
Net difference between projected and actual earnings on pension plan investments	-	(24,590)
Changes in proportion and differences between District contributions and proportionate share of contributions	3,747	(1,403)
District contribution subsequent to the measurement date	10,880	-
Total	<u>\$ 30,874</u>	<u>(51,149)</u>

\$57,969 and \$47,007 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liability and as an increase to the net pension and OPEB assets in the year ended June 30, 2022 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2022	\$ 20,036	(315,717)	(703)	(6,850)
2023	(271,394)	(157,768)	(700)	(6,860)
2024	(294,988)	(169,409)	(730)	(7,147)
2025	(347,657)	(197,316)	(817)	(7,998)
2026	-	-	(129)	(1,066)
Thereafter	-	-	(169)	(1,234)
Total	<u>\$ (894,003)</u>	<u>(840,210)</u>	<u>(3,248)</u>	<u>(31,155)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2022, the District recognized \$846,002 and (\$169,792) of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate:

The following presents the net pension and OPEB liabilities (assets) of the Plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability	\$ 2,330,423	1,152,686	160,756
Net OPEB ARHCT liability (asset)	\$ (1,262,039)	(1,751,542)	(2,156,537)
Net OPEB ODD liability (asset)	\$ (19,063)	(19,017)	(18,995)
Net OPEB RMP liability (asset)	\$ (23,090)	(23,090)	(92,029)

Sensitivity of the District's proportionate share of the net OPEB liability and asset to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability and asset, as well as what the District's proportionate share of the net OPEB liability and asset would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (2,202,063)	(1,751,542)	(1,205,632)
Net OPEB ODD liability (asset)	\$ N/A	(19,017)	N/A
Net OPEB RMP liability (asset)	\$ (96,005)	(62,530)	(92,029)

Teachers Retirement System (TRS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.83% for the retiree medical plan, 0.08% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

2 years of service – 25%	
3 years of service – 50%	
4 years of service – 75%	
5 years of service – 100%	142

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The School District contributed \$127,447 for the year ended June 30, 2022, which included forfeitures of \$4,007 which has been applied against contributions.

E. Subsequent Accounting Pronouncements

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 99 *Omnibus 2022*. Multiple effective dates.
- GASB 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

Statements 94 and 99 are not expected to have any significant impact on the financial statements of the District.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

GASB Statement No. 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

GASB Statement No. 101 unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

REQUIRED SUPPLEMENTARY INFORMATION

SOUTHEAST ISLAND SCHOOL DISTRICT

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual - Original and Final

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
E-rate	\$ 1,411,471	1,411,471	1,047,926	(363,545)
Other	25,000	25,000	25,551	551
Intergovernmental:				
State of Alaska	4,786,375	4,793,034	4,757,989	(35,045)
Federal sources	280,000	280,000	285,143	5,143
Total revenues	<u>6,502,846</u>	<u>6,509,505</u>	<u>6,116,609</u>	<u>(392,896)</u>
Expenditures:				
Current:				
Instruction	1,912,441	1,805,179	1,955,229	(150,050)
Special education instruction	344,381	433,101	378,325	54,776
Special education support services - students	162,416	75,192	44,387	30,805
Support services - students	8,068	24,921	24,536	385
Support services - instruction	1,610,602	1,613,627	1,324,590	289,037
School administration	228,197	217,842	198,951	18,891
School administration support services	53,713	53,713	53,116	597
District administration	408,617	420,463	423,599	(3,136)
District administration support services	254,953	254,615	278,891	(24,276)
Operations and maintenance of plant	1,268,590	1,344,234	1,096,881	247,353
Student activities	135,726	135,726	143,179	(7,453)
Total expenditures	<u>6,387,704</u>	<u>6,378,613</u>	<u>5,921,684</u>	<u>456,929</u>
Excess of revenues over expenditures	<u>115,142</u>	<u>130,892</u>	<u>194,925</u>	<u>64,033</u>
Other financing sources (uses):				
Proceeds from promissory note	-	-	5,624	5,624
Proceeds from sale of capital assets	-	-	79,800	79,800
Transfers in (out):				
Capital projects fund	(50,000)	(2,500)	(44,435)	(41,935)
Distance learning special revenue fund	-	-	(12,269)	(12,269)
Food service special revenue fund	(65,142)	(50,000)	(195,078)	(145,078)
Net other financing sources (uses)	<u>(115,142)</u>	<u>(52,500)</u>	<u>(166,358)</u>	<u>(113,858)</u>
Net change in fund balance	\$ <u>-</u>	<u>78,392</u>	28,567	<u>(49,825)</u>
Fund balance, beginning of year			<u>671,047</u>	
Fund balance, end of year			\$ <u>699,614</u>	

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2022

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	1.5385%	\$ 717,565	\$ 736,222	\$ 1,453,787	\$ 734,602	97.68%	62.37%
2016	0.0554%	\$ 2,686,427	\$ 717,377	\$ 3,403,804	\$ 988,932	271.65%	63.96%
2017	0.0330%	\$ 1,846,762	\$ 234,848	\$ 2,081,610	\$ 1,101,563	167.65%	59.55%
2018	0.0388%	\$ 2,006,604	\$ 747,577	\$ 2,754,181	\$ 1,154,761	173.77%	63.37%
2019	0.0304%	\$ 1,511,338	\$ 437,051	\$ 1,948,389	\$ 928,250	162.82%	65.19%
2020	0.0333%	\$ 1,821,020	\$ 720,723	\$ 2,541,743	\$ 1,062,332	171.42%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 971,866	\$ 3,324,184	\$ 891,132	263.97%	61.61%
2022	0.0370%	\$ 1,355,709	\$ 182,935	\$ 1,538,644	\$ 806,950	168.00%	74.46%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0389%	\$ 328,329	\$ 122,609	\$ 450,938	\$ 1,154,761	28.43%	89.68%
2019	0.0304%	\$ 312,420	\$ 91,225	\$ 403,645	\$ 928,250	33.66%	88.12%
2020	0.0332%	\$ 49,267	\$ 19,556	\$ 68,823	\$ 1,062,332	4.64%	98.13%
2021	0.0397%	\$ (179,768)	\$ (74,435)	\$ (254,203)	\$ 891,132	-20.17%	106.15%
2022	0.0372%	\$ (953,666)	\$ (122,193)	\$ (1,075,859)	\$ 806,950	-118.18%	135.54%
Occupational Death and Disability (ODD):							
2018	0.0535%	\$ (7,590)	\$ -	\$ (7,590)	\$ 1,154,761	-0.66%	212.97%
2019	0.0598%	\$ (11,619)	\$ -	\$ (11,619)	\$ 928,250	-1.25%	270.62%
2020	0.0538%	\$ (13,037)	\$ -	\$ (13,037)	\$ 1,062,332	-1.23%	297.43%
2021	0.0466%	\$ (12,705)	\$ -	\$ (12,705)	\$ 891,132	-1.43%	283.80%
2022	0.0383%	\$ (16,869)	\$ -	\$ (16,869)	\$ 806,950	-2.09%	374.22%
Retiree Medical Plan (RMP):							
2018	0.0535%	\$ 2,790	\$ -	\$ 2,790	\$ 616,628	0.45%	93.98%
2019	0.0598%	\$ 7,612	\$ -	\$ 7,612	\$ 335,600	2.27%	88.71%
2020	0.0676%	\$ 16,181	\$ -	\$ 16,181	\$ 399,705	4.05%	83.17%
2021	0.0582%	\$ 4,126	\$ -	\$ 4,126	\$ 356,427	1.16%	92.23%
2022	0.0451%	\$ (12,097)	\$ -	\$ (12,097)	\$ 316,164	-3.83%	115.10%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of District's Contributions (Pensions)
Public Employees' Retirement System (PERS)
June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 63,677	\$ (63,677)	\$ -	\$ 988,932	6.44%
2016	\$ 77,283	\$ (77,283)	\$ -	\$ 1,101,563	7.02%
2017	\$ 89,319	\$ (89,319)	\$ -	\$ 1,154,761	7.73%
2018	\$ 95,194	\$ (95,194)	\$ -	\$ 928,250	10.26%
2019	\$ 95,994	\$ (100,564)	\$ (4,570)	\$ 1,062,332	9.04%
2020	\$ 81,626	\$ (72,744)	\$ 8,882	\$ 891,132	9.16%
2021	\$ 84,925	\$ (87,464)	\$ (2,539)	\$ 806,950	10.52%
2022	\$ 98,442	\$ (98,442)	\$ -	\$ 915,350	10.75%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 27,132	\$ (27,132)	\$ -	\$ 928,250	2.92%
2019	\$ 35,081	\$ (84,084)	\$ (49,003)	\$ 1,062,332	3.30%
2020	\$ 32,471	\$ (32,471)	\$ -	\$ 891,132	3.64%
2021	\$ 10,103	\$ (10,103)	\$ -	\$ 806,950	1.25%
2022	\$ 9,993	\$ (9,993)	\$ -	\$ 915,350	1.09%
Occupational Death and Disability (ODD):					
2018	\$ 1,083	\$ (1,083)	\$ -	\$ 928,250	0.12%
2019	\$ 2,196	\$ (2,937)	\$ (741)	\$ 1,062,332	0.21%
2020	\$ 2,044	\$ (2,044)	\$ -	\$ 891,132	0.23%
2021	\$ 2,042	\$ (2,042)	\$ -	\$ 806,950	0.25%
2022	\$ 2,353	\$ (2,353)	\$ -	\$ 915,350	0.26%
Retiree Medical Plan (RMP):					
2018	\$ 6,974	\$ (6,974)	\$ -	\$ 335,600	2.08%
2019	\$ 7,937	\$ (7,937)	\$ -	\$ 399,705	1.99%
2020	\$ 10,376	\$ (10,376)	\$ -	\$ 356,427	2.91%
2021	\$ 8,364	\$ (8,364)	\$ -	\$ 316,164	2.65%
2022	\$ 8,121	\$ (8,121)	\$ -	\$ 374,855	2.17%

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See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2022

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0316%	\$ 946,423	\$ 6,950,421	\$ 7,896,844	\$ 2,087,865	45.33%	55.70%
2016	0.0899%	\$ 1,671,672	\$ 2,672,087	\$ 4,343,759	\$ 2,267,494	73.72%	73.82%
2017	0.1092%	\$ 2,492,649	\$ 2,962,960	\$ 5,455,609	\$ 2,104,089	118.47%	68.40%
2018	0.0765%	\$ 1,550,361	\$ 2,703,897	\$ 4,254,258	\$ 1,927,170	80.45%	72.39%
2019	0.0904%	\$ 1,729,651	\$ 2,572,515	\$ 4,302,166	\$ 1,786,951	96.79%	74.09%
2020	0.0937%	\$ 1,751,000	\$ 2,599,243	\$ 4,350,243	\$ 1,646,290	106.36%	74.68%
2021	0.0643%	\$ 1,306,179	\$ 2,266,313	\$ 3,572,492	\$ 2,063,989	63.28%	72.81%
2022	0.1448%	\$ 1,152,686	\$ 980,351	\$ 2,133,037	\$ 1,752,540	65.77%	89.43%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)

Teachers' Retirement System (TRS)

June 30, 2022

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0762%	\$ 140,186	\$ 245,620	\$ 385,806	\$ 1,927,170	7.27%	93.75%
2019	0.0902%	\$ 280,407	\$ 418,170	\$ 698,577	\$ 1,786,951	15.69%	90.23%
2020	0.0935%	\$ (142,907)	\$ (212,886)	\$ (355,793)	\$ 1,646,290	-8.68%	105.50%
2021	0.0642%	\$ (229,621)	\$ (399,340)	\$ (628,961)	\$ 2,063,989	-11.13%	113.78%
2022	0.1507%	\$ (1,751,542)	\$ (1,372,899)	\$ (3,124,441)	\$ 1,752,540	-99.94%	145.41%
Occupational Death and Disability (ODD):							
2018	0.3608%	\$ (11,792)	\$ -	\$ (11,792)	\$ 1,927,170	-0.61%	1342.59%
2019	0.3368%	\$ (11,807)	\$ -	\$ (11,807)	\$ 1,786,951	-0.66%	1304.81%
2020	0.3126%	\$ (12,569)	\$ -	\$ (12,569)	\$ 1,646,290	-0.76%	1409.77%
2021	0.3621%	\$ (15,589)	\$ -	\$ (15,589)	\$ 2,063,989	-0.76%	931.08%
2022	0.3120%	\$ (19,017)	\$ -	\$ (19,017)	\$ 1,752,540	-1.09%	1254.36%
Retiree Medical Plan (RMP):							
2018	0.3608%	\$ (17,103)	\$ -	\$ (17,103)	\$ 1,147,033	-1.49%	118.16%
2019	0.3368%	\$ (10,770)	\$ -	\$ (10,770)	\$ 962,245	-1.12%	109.56%
2020	0.3123%	\$ (11,981)	\$ -	\$ (11,981)	\$ 981,354	-1.22%	110.03%
2021	0.3633%	\$ (35,841)	\$ -	\$ (35,841)	\$ 1,251,409	-2.86%	125.59%
2022	0.3114%	\$ (62,530)	\$ -	\$ (62,530)	\$ 1,103,018	-5.67%	142.54%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of District's Contributions (Pensions)
Teachers' Retirement System (TRS)
June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 75,736	\$ (75,736)	\$ -	\$ 2,267,494	3.34%
2016	\$ 67,932	\$ (67,932)	\$ -	\$ 2,104,089	3.23% ¹⁵²
2017	\$ 54,175	\$ (54,175)	\$ -	\$ 1,927,170	2.81%
2018	\$ 71,915	\$ (71,915)	\$ -	\$ 1,786,951	4.02%
2019	\$ 55,531	\$ (45,295)	\$ 10,236	\$ 1,646,290	3.37%
2020	\$ 53,564	\$ (53,885)	\$ (321)	\$ 2,063,989	2.60%
2021	\$ 44,198	\$ (44,107)	\$ 91	\$ 1,752,540	2.52%
2022	\$ 57,969	\$ (57,969)	\$ -	\$ 1,850,502	3.13%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 30,659	\$ (30,659)	\$ -	\$ 1,786,951	1.72%
2019	\$ 27,611	\$ (27,611)	\$ -	\$ 1,646,290	1.68%
2020	\$ 29,845	\$ (29,845)	\$ -	\$ 2,063,989	1.45%
2021	\$ 23,214	\$ (23,214)	\$ -	\$ 1,752,540	1.32%
2022	\$ 35,078	\$ (35,078)	\$ -	\$ 1,850,502	1.90%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 1,786,951	0.00%
2019	\$ 975	\$ (975)	\$ -	\$ 1,646,290	0.06%
2020	\$ 1,275	\$ (1,275)	\$ -	\$ 2,063,989	0.06%
2021	\$ 1,129	\$ (1,129)	\$ -	\$ 1,752,540	0.06%
2022	\$ 1,049	\$ (1,049)	\$ -	\$ 1,850,502	0.06%
Retiree Medical Plan (RMP):					
2018	\$ 11,016	\$ (11,016)	\$ -	\$ 962,245	1.14%
2019	\$ 9,635	\$ (9,635)	\$ -	\$ 981,354	0.98%
2020	\$ 17,055	\$ (17,055)	\$ -	\$ 1,251,409	1.36%
2021	\$ 13,130	\$ (13,130)	\$ -	\$ 1,103,018	1.19%
2022	\$ 10,880	\$ (10,880)	\$ -	\$ 1,014,705	1.07%

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See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2022

1. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budgets and Budgetary Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Annual budgets for operation are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. Budgets are prepared and presented on the modified accrual basis of accounting.
2. The adopted School Operating Fund budget is submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.
3. The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The originally adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent. Annual appropriations for the School Operating Fund lapse at fiscal year end.
4. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund. The amount of encumbrances, if significant, is disclosed in the notes to the Basic Financial Statements as commitments. As of June 30, 2022, the District did not have any encumbrances.

Excess of Expenditures over Appropriations

For the year ended June 30, 2022, expenditures exceeded appropriations in the following funds:

School Operating Fund:		
Instruction	\$	(150,050)
District administration		(3,136)
District administration – support services		(24,276)
Student activities		(7,453)

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

2. Public Employees' Retirement System

Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in actuarial methods since the prior valuation.

Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

- Pension - Healthcare claim costs are updated annually. Retired member contributions were updated to reflect the 5% decrease from CY20 to CY21. The amounts included in the normal cost for administrative expenses were changed from \$7,223,000 to \$7,625,000 for pension, and from \$4,934,000 to \$5,531,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

3. Teachers' Retirement System

Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in actuarial methods since the prior valuation.

Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

- Pension - Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$3,003,000 to \$3,217,000 for pension, and from \$1,362,000 to \$1,604,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$0 to \$5,000 for occupational death and disability, and from \$8,000 to \$22,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the District will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

ADDITIONAL SUPPLEMENTARY INFORMATION

SOUTHEAST ISLAND SCHOOL DISTRICT

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Local sources:			
E-rate	\$ 1,411,471	1,047,926	(363,545)
Other	25,000	25,551	551
Total local	<u>1,436,471</u>	<u>1,073,477</u>	<u>(362,994)</u>
State sources:			
Foundation program	4,423,881	4,347,756	(76,125)
Quality schools	11,731	11,731	-
TRS on-behalf payment	280,863	322,659	41,796
PERS on-behalf payment	76,559	74,598	(1,961)
Other	-	1,245	1,245
Total state sources	<u>4,793,034</u>	<u>4,757,989</u>	<u>(35,045)</u>
Federal sources:			
National forest receipts	<u>280,000</u>	<u>285,143</u>	<u>5,143</u>
Total revenues	<u>6,509,505</u>	<u>6,116,609</u>	<u>(392,896)</u>
Expenditures:			
Current:			
Instruction:			
Certificated salaries	979,953	1,110,215	(130,262)
Non-certificated salaries	9,515	39,727	(30,212)
Employee benefits	687,477	714,620	(27,143)
Professional and technical services	700	165	535
Staff travel	300	582	(282)
Student travel	6,000	1,488	4,512
Utility services	19,745	24,003	(4,258)
Other purchased services	5,000	950	4,050
Supplies, materials and media	96,239	62,952	33,287
Other expenses	250	527	(277)
Total instruction	<u>1,805,179</u>	<u>1,955,229</u>	<u>(150,050)</u>
Special education instruction:			
Certificated salaries	84,984	84,458	526
Non-certificated salaries	214,465	178,217	36,248
Employee benefits	131,952	92,227	39,725
Transportation allowance	-	1,854	(1,854)
Professional and technical services	-	20,415	(20,415)
Supplies, materials and media	1,700	1,154	546
Total special education instruction	<u>433,101</u>	<u>378,325</u>	<u>54,776</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Expenditures, continued:			
Current:			
Special education support services - students:			
Certificated salaries	24,840	16,770	8,070
Employee benefits	12,543	8,567	3,976
Professional and technical services	20,859	16,873	3,986
Staff travel	5,000	551	4,449
Supplies, materials and media	11,950	1,626	10,324
Total special education support services - students	<u>75,192</u>	<u>44,387</u>	<u>30,805</u>
Support services - students:			
Certificated salaries	16,560	16,654	(94)
Employee benefits	8,361	7,882	479
Total support services - students	<u>24,921</u>	<u>24,536</u>	<u>385</u>
Support services - instruction:			
Non-certificated salaries	75,750	77,050	(1,300)
Employee benefits	42,514	48,776	(6,262)
Professional and technical services	12,500	16,380	(3,880)
Staff travel	1,250	1,305	(55)
Utility services	1,434,613	1,153,432	281,181
Other purchased services	5,500	780	4,720
Supplies, materials and media	41,000	24,624	16,376
Other expenses	500	2,243	(1,743)
Total support services - instruction	<u>1,613,627</u>	<u>1,324,590</u>	<u>289,037</u>
School administration:			
Certificated salaries	132,447	114,662	17,785
Employee benefits	82,531	78,086	4,445
Staff travel	-	3,041	(3,041)
Utility services	-	718	(718)
Supplies, materials and media	2,250	2,444	(194)
Other expenses	614	-	614
Total school administration	<u>217,842</u>	<u>198,951</u>	<u>18,891</u>
School administration support services:			
Non-certificated salaries	37,977	37,373	604
Employee benefits	15,236	15,551	(315)
Supplies, materials and media	500	192	308
Total school administration support services	<u>53,713</u>	<u>53,116</u>	<u>597</u>
District administration:			
Certificated salaries	135,000	145,385	(10,385)
Non-certificated salaries	96,792	92,893	3,899
Employee benefits	130,511	144,264	(13,753)
Professional and technical services	28,000	20,565	7,435
Staff travel	5,000	2,073	2,927
Staff travel	1,000	-	1,000
Utility services	1,400	143	1,257
Supplies, materials and media	10,660	10,545	115
Tuition and stipends	2,000	1,000	1,000
Other expenses	10,100	6,731	3,369
Total district administration	<u>420,463</u>	<u>423,599</u>	<u>(3,136)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

School Operating Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Expenditures, continued:			
Current:			
District administration support services:			
Non-certificated salaries	103,984	92,909	11,075
Employee benefits	85,618	74,531	11,087
Professional and technical services	120,000	107,841	12,159
Staff travel	1,500	2,133	(633)
Utilities services	5,500	6,650	(1,150)
Other purchased services	4,000	2,430	1,570
Insurance and bond premiums	58,660	62,494	(3,834)
Supplies, materials and media	6,000	6,826	(826)
Other expenses	17,200	21,349	(4,149)
Indirect cost recovery	(147,847)	(98,272)	(49,575)
Total district administration support services	<u>254,615</u>	<u>278,891</u>	<u>(24,276)</u>
Operations and maintenance of plant:			
Certificated salaries	1,176	5,133	(3,957)
Non-certificated salaries	436,721	294,237	142,484
Employee benefits	211,573	179,602	31,971
Professional and technical services	7,000	16,441	(9,441)
Staff travel	6,000	335	5,665
Utility services	33,740	27,520	6,220
Energy	241,970	213,366	28,604
Other purchased services	80,396	50,149	30,247
Insurance and bond premiums	178,000	177,341	659
Supplies, materials and media	136,258	107,174	29,084
Other expenses	1,400	25,583	(24,183)
Equipment	10,000	-	10,000
Total operations and maintenance of plant	<u>1,344,234</u>	<u>1,096,881</u>	<u>247,353</u>
Student activities:			
Certificated salaries	42,720	24,715	18,005
Non-certificated salaries	20,020	25,494	(5,474)
Employee benefits	22,738	25,870	(3,132)
Professional and technical services	-	2,387	(2,387)
Staff travel	6,000	5,829	171
Student travel	33,998	49,966	(15,968)
Other purchased services	-	1,650	(1,650)
Supplies, materials and media	7,000	1,899	5,101
Other expenses	3,250	5,369	(2,119)
Total student activities	<u>135,726</u>	<u>143,179</u>	<u>(7,453)</u>
Total expenditures	<u>6,378,613</u>	<u>5,921,684</u>	<u>456,929</u>
Excess of revenues over expenditures	<u>130,892</u>	<u>194,925</u>	<u>64,033</u>
Other financing sources (uses):			
Proceeds from promissory note	-	5,624	5,624
Proceeds from sale of capital assets	-	79,800	79,800
Transfers in (out):			
Food service special revenue fund	(2,500)	(44,435)	(41,935)
Distance learning special revenue fund	-	(12,269)	(12,269)
Capital projects fund	(50,000)	(195,078)	(145,078)
Total transfers in (out)	<u>(52,500)</u>	<u>(251,782)</u>	<u>(199,282)</u>
Net other financing sources (uses)	<u>(52,500)</u>	<u>(166,358)</u>	<u>(113,858)</u>
Net change in fund balance	<u>\$ 78,392</u>	<u>28,567</u>	<u>(49,825)</u>
Fund balance, beginning of year		<u>671,047</u>	
Fund balance, end of year		<u>\$ 699,614</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance

Year Ended June 30, 2022

Revenues:	
Local sources:	
Other	\$ <u>55,508</u>
Intergovernmental:	
State of Alaska	<u>538,804</u>
Total revenues	<u>594,312</u>
Expenditures:	
Operations and maintenance of plant:	
Non-certificated salaries	8,136
Employee benefits	2,538
Professional and technical services	455
Other purchased services	45,564
Supplies, materials and media	<u>7,586</u>
Total operations and maintenance of plant	<u>64,279</u>
Construction and facilities acquisition:	
Non-certificated salaries	7,623
Employee benefits	2,379
Professional and technical services	247,564
Other purchased services	671,151
Supplies, materials and media	54,974
Other expenses	<u>867</u>
Total construction and facilities acquisition	<u>984,558</u>
Total expenditures	<u>1,048,837</u>
Excess (deficiency) of revenues over expenditures	(454,525)
Other financing sources:	
Insurance Recovery	204,202
Transfers in - School Operating Fund	<u>195,078</u>
Total other financing sources	<u>399,280</u>
Net change in fund balance	(55,245)
Fund balance, beginning of year	<u>335,166</u>
Fund balance, end of year	<u>\$ <u>279,921</u></u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2022

	Special Revenue Funds							
	Broadband Assistance Grant	Pupil Transportation	Early Learning	Department of Health & Social Services	Food Service	Fresh Fruit and Vegetables	Alaska Nutritional Foods	Title I-A Basic
<u>Assets</u>								
Accounts receivable	\$ -	-	-	15,120	17,177	851	-	67,913
Due from School Operating Fund	75,034	522,701	19,083	-	88,138	-	732	-
Inventory	-	-	-	-	3,572	-	-	-
	<u>75,034</u>	<u>522,701</u>	<u>19,083</u>	<u>15,120</u>	<u>108,887</u>	<u>851</u>	<u>732</u>	<u>67,913</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	-
Unearned revenue	75,034	-	19,083	-	-	-	732	-
Due to School Operating Fund	-	-	-	15,120	-	851	-	67,913
Total liabilities	<u>75,034</u>	<u>-</u>	<u>19,083</u>	<u>15,120</u>	<u>-</u>	<u>851</u>	<u>732</u>	<u>67,913</u>
Fund balances:								
Nonspendable	-	-	-	-	3,572	-	-	-
Committed	-	522,701	-	-	105,315	-	-	-
Total fund balances	<u>-</u>	<u>522,701</u>	<u>-</u>	<u>-</u>	<u>108,887</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>75,034</u>	<u>522,701</u>	<u>19,083</u>	<u>15,120</u>	<u>108,887</u>	<u>851</u>	<u>732</u>	<u>67,913</u>

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							
	Title I-C Migrant Education	Migrant Book	Title IV-A Innovative	Title II-A Teacher & Principal Training	Title VI-B IDEA	Section 619 Preschool Disabled	Carl Perkins	
<u>Assets</u>								
Accounts receivable	\$ 41,870	980	21,648	13,431	339	7,903	27,000	20,785
Due from School Operating Fund	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
	<u>41,870</u>	<u>980</u>	<u>21,648</u>	<u>13,431</u>	<u>339</u>	<u>7,903</u>	<u>27,000</u>	<u>20,785</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	1,143	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to School Operating Fund	41,870	980	21,648	12,288	339	7,903	27,000	20,785
Total liabilities	<u>41,870</u>	<u>980</u>	<u>21,648</u>	<u>13,431</u>	<u>339</u>	<u>7,903</u>	<u>27,000</u>	<u>20,785</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>41,870</u>	<u>980</u>	<u>21,648</u>	<u>13,431</u>	<u>339</u>	<u>7,903</u>	<u>27,000</u>	<u>20,785</u>

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							
	Comprehensive State Literacy Development	ESSER I	ESSER II	ESSER III	Distance Learning	Select - Klawock	A-STRIDE	THRIVE Special Revenue Fund
<u>Assets</u>								
Accounts receivable	\$ 169,674	4,054	97,869	338	205,633	18,467	89,440	48,651
Due from School Operating Fund	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
	<u>169,674</u>	<u>4,054</u>	<u>97,869</u>	<u>338</u>	<u>205,633</u>	<u>18,467</u>	<u>89,440</u>	<u>48,651</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	43,594	-	10,084	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to School Operating Fund	126,080	4,054	87,785	338	205,633	18,467	89,440	46,521
Total liabilities	<u>169,674</u>	<u>4,054</u>	<u>97,869</u>	<u>338</u>	<u>205,633</u>	<u>18,467</u>	<u>89,440</u>	<u>46,521</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	2,130
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,130</u>
Total liabilities and fund balances	\$ <u>169,674</u>	<u>4,054</u>	<u>97,869</u>	<u>338</u>	<u>205,633</u>	<u>18,467</u>	<u>89,440</u>	<u>48,651</u>

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

Assets	Special Revenue Funds							Total Other Governmental Funds
	Resolve YKSD	Teacher Housing	CIS CEO	SEIYA	NEA Alaska	Alaska Micro Grants	RurAL Cap	
Accounts receivable	\$ 17,490	8,521	-	-	-	19,322	-	914,476
Due from School Operating Fund	-	313,223	1,320	1,613	2,000	-	2,934	1,026,778
Inventory	-	-	-	-	-	-	-	3,572
	<u>17,490</u>	<u>321,744</u>	<u>1,320</u>	<u>1,613</u>	<u>2,000</u>	<u>19,322</u>	<u>2,934</u>	<u>1,944,826</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	54,821
Unearned revenue	-	-	1,320	1,613	2,000	-	-	99,782
Due to School Operating Fund	17,490	-	-	-	-	19,322	-	831,827
Total liabilities	<u>17,490</u>	<u>-</u>	<u>1,320</u>	<u>1,613</u>	<u>2,000</u>	<u>19,322</u>	<u>-</u>	<u>986,430</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	3,572
Committed	-	321,744	-	-	-	-	2,934	954,824
Total fund balances	<u>-</u>	<u>321,744</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,934</u>	<u>958,396</u>
Total liabilities and fund balances	\$ <u>17,490</u>	<u>321,744</u>	<u>1,320</u>	<u>1,613</u>	<u>2,000</u>	<u>19,322</u>	<u>2,934</u>	<u>1,944,826</u>

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2022

	Special Revenue Funds							
	Broadband Assistance Grant	Pupil Transportation	Early Learning	Department of Health & Social Services	Food Service	Fresh Fruit and Vegetables	Title I-A Basic	Title I-C Migrant Education
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	772	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	144,458	177,492	130,416	-	-	-	-	-
Federal sources:								
Pass through	-	-	-	42,417	164,198	6,666	107,710	79,700
Direct	-	-	-	-	-	-	-	-
Total revenues	<u>144,458</u>	<u>177,492</u>	<u>130,416</u>	<u>42,417</u>	<u>164,970</u>	<u>6,666</u>	<u>107,710</u>	<u>79,700</u>
Expenditures:								
Current:								
Instruction	-	-	122,204	-	-	-	100,928	74,681
Special education instruction	-	-	-	-	-	-	-	-
Support services - students	-	-	-	39,746	-	-	-	166
Support services - instruction	144,458	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration support services	-	-	8,212	2,671	-	-	6,782	5,019
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	108,316	-	-	-	-	-	-
Food services	-	-	-	-	196,579	6,666	-	-
Total expenditures	<u>144,458</u>	<u>108,316</u>	<u>130,416</u>	<u>42,417</u>	<u>196,579</u>	<u>6,666</u>	<u>107,710</u>	<u>79,700</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>69,176</u>	<u>-</u>	<u>-</u>	<u>(31,609)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	44,435	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,435</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>69,176</u>	<u>-</u>	<u>-</u>	<u>12,826</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>453,525</u>	<u>-</u>	<u>-</u>	<u>96,061</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>522,701</u>	<u>-</u>	<u>-</u>	<u>108,887</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

	Special Revenue Funds							Comprehensive State Literacy Development
	Migrant Book	Title IV-A Innovative	Title II-A Teacher & Principal Training	Title VI-B IDEA	Section 619 Preschool Disabled	Carl Perkins	Title I-A School Improvement	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Pass through	980	23,410	23,824	65,369	7,903	27,000	59,000	288,357
Direct	-	-	-	-	-	-	-	-
Total revenues	980	23,410	23,824	65,369	7,903	27,000	59,000	288,357
Expenditures:								
Current:								
Instruction	918	21,936	22,324	-	-	25,714	54,747	270,200
Special education instruction	-	-	-	61,253	7,405	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration support services	62	1,474	1,500	4,116	498	1,286	3,715	18,157
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	538	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Total expenditures	980	23,410	23,824	65,369	7,903	27,000	59,000	288,357
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	-	-	-	-	-	-	-

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

	Special Revenue Funds							
	ESSER I	CARES Act GEER	ESSER II	ESSER III	Distance Learning	Indian Education	REAP	Select - Klawock
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Pass through	20,094	28,102	193,543	701	23,548	26,817	-	33,156
Direct	-	-	-	-	-	-	7,405	-
Total revenues	<u>20,094</u>	<u>28,102</u>	<u>193,543</u>	<u>701</u>	<u>23,548</u>	<u>26,817</u>	<u>7,405</u>	<u>33,156</u>
Expenditures:								
Current:								
Instruction	-	-	20,377	317	-	4,711	6,939	-
Special education instruction	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	33,156
Support services - instruction	-	-	52,461	-	35,817	-	-	-
School administration	18,829	26,332	8,692	-	-	-	-	-
District administration support services	1,265	1,770	9,872	44	-	1,689	466	-
Operations and maintenance of plant	-	-	42,593	340	-	-	-	-
Student activities	-	-	30,354	-	-	20,417	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	29,194	-	-	-	-	-
Total expenditures	<u>20,094</u>	<u>28,102</u>	<u>193,543</u>	<u>701</u>	<u>35,817</u>	<u>26,817</u>	<u>7,405</u>	<u>33,156</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,269)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	12,269	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,269</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances, continued

	Special Revenue Funds						Total Other Governmental Funds
	A-STRIDE	THRIVE Special Revenue Fund	Resolve YKSD	Teacher Housing	Alaska Micro Grants	RurAL CAP	
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	95,426	-	-	96,198
Other	-	-	17,490	1,428	-	-	18,918
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	452,366
Federal sources:							
Pass through	60,656	-	-	-	19,322	-	1,302,473
Direct	-	473,350	-	-	-	-	480,755
Total revenues	<u>60,656</u>	<u>473,350</u>	<u>17,490</u>	<u>96,854</u>	<u>19,322</u>	<u>-</u>	<u>2,350,710</u>
Expenditures:							
Current:							
Instruction	-	-	-	-	19,322	-	745,318 ¹⁶⁹
Special education instruction	-	-	-	-	-	-	68,658
Support services - students	60,656	443,676	17,490	-	-	-	594,724
Support services - instruction	-	-	-	-	-	-	232,736
School administration	-	-	-	-	-	-	53,853
District administration support services	-	29,674	-	-	-	-	98,272
Operations and maintenance of plant	-	-	-	40,736	-	-	83,669
Student activities	-	-	-	-	-	-	51,309
Student transportation - to and from school	-	-	-	-	-	-	108,316
Food services	-	-	-	-	-	-	232,439
Total expenditures	<u>60,656</u>	<u>473,350</u>	<u>17,490</u>	<u>40,736</u>	<u>19,322</u>	<u>-</u>	<u>2,269,294</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,118</u>	<u>-</u>	<u>-</u>	<u>81,416</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	56,704
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,704</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,118</u>	<u>-</u>	<u>-</u>	<u>138,120</u>
Fund balances, beginning of year	<u>-</u>	<u>2,130</u>	<u>-</u>	<u>265,626</u>	<u>-</u>	<u>2,934</u>	<u>820,276</u>
Fund balances, end of year	<u>\$ -</u>	<u>2,130</u>	<u>-</u>	<u>321,744</u>	<u>-</u>	<u>2,934</u>	<u>958,396</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Broadband Assistance Grant Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 219,492	144,458	(75,034)
Expenditures - current:			
Support services - instruction			
Utility services	219,492	144,458	75,034
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Pupil Transportation Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 177,492	177,492	-
Expenditures - current:			
Student transportation - to and from school:			
Certificated salaries	-	1,204	(1,204)
Non-certificated salaries	66,907	55,192	11,715
Employee benefits	73,059	27,744	45,315
Professional and technical services	1,200	-	1,200
Staff travel	250	-	250
Utility services	-	1,173	(1,173)
Other purchased services	3,600	1,960	1,640
Supplies, materials and media	28,500	19,733	8,767
Tuition and stipends	3,376	-	3,376
Student transportation - in-lieu-of agreements	-	1,040	(1,040)
Other expenses	600	270	330
Total expenditures	<u>177,492</u>	<u>108,316</u>	<u>69,176</u>
Excess of revenues over expenditures	\$ <u>-</u>	69,176	<u>69,176</u>
Fund balance, beginning of year		<u>453,525</u>	
Fund balance, end of year		\$ <u><u>522,701</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Early Learning Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 130,416	130,416	-
Expenditures - current:			
Instruction:			
Certificated salaries	42,200	42,200	-
Non-certificated salaries	29,012	29,012	-
Employee benefits	35,722	35,722	-
Supplies, materials and media	15,270	15,270	-
Total instruction	<u>122,204</u>	<u>122,204</u>	-
District administration support services:			
Indirect costs	<u>8,212</u>	<u>8,212</u>	-
Total expenditures	<u>130,416</u>	<u>130,416</u>	-
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Department of Health & Social Services Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 54,496	42,417	(12,079)
Expenditures - current:			
Support services - students:			
Certificated salaries	41,659	7,500	34,159
Non-certificated salaries	-	25,000	(25,000)
Employee benefits	4,963	7,066	(2,103)
Staff travel	1,156	-	1,156
Supplies, materials and media	3,280	180	3,100
Total support students - students	<u>51,058</u>	<u>39,746</u>	<u>11,312</u>
District administration support services:			
Indirect costs	3,438	2,671	767
Total expenditures	<u>54,496</u>	<u>42,417</u>	<u>12,079</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Food Service Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ 8,500	772	(7,728)
Intergovernmental:			
Federal sources - passed through the State of Alaska	117,759	164,198	46,439
Total revenues	<u>126,259</u>	<u>164,970</u>	<u>38,711</u>
Expenditures - current:			
Food services:			
Certificated salaries	-	1,035	(1,035)
Non-certificated salaries	83,327	59,880	23,447
Employee benefits	26,890	16,771	10,119
Staff travel	2,500	74	2,426
Other purchased services	-	133	(133)
Supplies, materials and media	121,500	118,676	2,824
Other expenses	600	10	590
Total expenditures	<u>234,817</u>	<u>196,579</u>	<u>38,238</u>
Excess (deficiency) of revenues over expenditures	<u>(108,558)</u>	<u>(31,609)</u>	<u>76,949</u>
Other financing sources:			
Transfers in - School Operating Fund	-	44,435	44,435
Net change in fund balance	<u>\$ (108,558)</u>	12,826	<u>121,384</u>
Fund balance, beginning of year		<u>96,061</u>	
Fund balance, end of year		<u>\$ 108,887</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Fresh Fruit and Vegetable Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ <u>10,103</u>	<u>6,666</u>	<u>(3,437)</u>
Expenditures - current:			
Food services:			
Supplies, materials and media	<u>10,103</u>	<u>6,666</u>	<u>3,437</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title I-A Basic Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 132,602	107,710	(24,892)
Expenditures - current:			
Instruction:			
Certificated salaries	11,927	11,927	-
Non-certificated salaries	22,216	22,216	-
Employee benefits	16,885	16,885	-
Professional and technical services	1,710	1,452	258
Staff travel	20,001	20,001	-
Student travel	769	769	-
Supplies, materials and media	48,644	26,983	21,661
Other expenses	695	695	-
Tuition and stipends	1,500	-	1,500
Total instruction	<u>124,347</u>	<u>100,928</u>	<u>23,419</u>
District administration support services:			
Indirect costs	8,255	6,782	1,473
Total expenditures	<u>132,602</u>	<u>107,710</u>	<u>24,892</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title I-C Migrant Education Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 127,348	79,700	(47,648)
Expenditures - current:			
Instruction:			
Certificated salaries	27,780	5,815	21,965
Non-certificated salaries	43,192	27,852	15,340
Employee benefits	23,179	23,097	82
Professional and technical services	7,336	5,645	1,691
Utility services	350	-	350
Supplies, materials and media	17,492	12,272	5,220
Total instruction	119,329	74,681	44,648
District administration support services:			
Indirect costs	8,019	5,019	3,000
Total expenditures	127,348	79,700	47,648
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Migrant Book Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 980	980	-
Expenditures - current:			
Instruction:			
Supplies, materials and media	918	918	-
District administration support services:			
Indirect costs	62	62	-
Total expenditures	980	980	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title IV-A Innovative Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 23,410	23,410	-
	<u> </u>	<u> </u>	<u> </u>
Expenditures - current:			
Instruction:			
Non-certificated salaries	513	513	-
Employee benefits	678	678	-
Professional and technical services	16,135	16,135	-
Supplies, materials and media	4,610	4,610	-
Total instruction	<u>21,936</u>	<u>21,936</u>	<u> </u>
District administration support services:			
Indirect costs	1,474	1,474	-
Total expenditures	<u>23,410</u>	<u>23,410</u>	<u> </u>
Excess of revenues over expenditures	\$ <u> </u>	-	<u> </u>
Fund balance, beginning of year		<u> </u>	
Fund balance, end of year		\$ <u> </u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title II-A Teacher and Principal Training Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ <u>31,694</u>	<u>23,824</u>	<u>(7,870)</u>
Expenditures - current:			
Instruction:			
Certificated salaries	3,520	3,520	-
Non-certificated salaries	1,660	1,660	-
Employee benefits	1,552	1,552	-
Transportation allowance	3,621	2,093	1,528
Staff travel	10,695	10,695	-
Supplies, materials and media	6,650	804	5,846
Other expenses	2,000	2,000	-
Total instruction	<u>29,698</u>	<u>22,324</u>	<u>7,374</u>
District administration support services:			
Indirect costs	<u>1,996</u>	<u>1,500</u>	<u>496</u>
Total expenditures	<u>31,694</u>	<u>23,824</u>	<u>7,870</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title VI-B IDEA Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 65,369	65,369	-
Expenditures - current:			
Special education instruction:			
Professional and technical services	57,957	57,957	-
Supplies, materials and media	3,296	3,296	-
Total special education instruction	61,253	61,253	-
District administration support services:			
Indirect costs	4,116	4,116	-
Total expenditures	65,369	65,369	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Section 619 Preschool Disabled Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 7,903	7,903	-
Expenditures - current:			
Special education instruction:			
Certificated salaries	6,403	6,403	-
Employee benefits	1,002	1,002	-
Total special education instruction	<u>7,405</u>	<u>7,405</u>	<u>-</u>
District administration support services:			
Indirect costs	498	498	-
Total expenditures	<u>7,903</u>	<u>7,903</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Carl Perkins Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 27,000	27,000	-
Expenditures - current:			
Instruction:			
Certificated salaries	19,182	19,182	-
Employee benefits	3,000	3,000	-
Staff travel	3,532	3,532	-
Total instruction	<u>25,714</u>	<u>25,714</u>	<u>-</u>
District administration support services:			
Indirect costs	1,286	1,286	-
Total expenditures	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title I-A School Improvement Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 59,000	59,000	-
Expenditures - current:			
Instruction:			
Certificated salaries	20,200	20,200	-
Non-certificated salaries	5,000	4,934	66
Employee benefits	13,646	13,646	-
Professional and technical services	1,375	1,375	-
Staff travel	6,840	6,840	-
Supplies, materials and media	8,224	7,752	472
Total instruction	<u>55,285</u>	<u>54,747</u>	<u>538</u>
District administration support services:			
Indirect costs	<u>3,715</u>	<u>3,715</u>	-
Student activities:			
Supplies, materials and media	<u>-</u>	<u>538</u>	<u>(538)</u>
Total expenditures	<u>59,000</u>	<u>59,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Comprehensive State Literacy Development Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 468,082	288,357	(179,725)
Expenditures - current:			
Instruction:			
Certificated salaries	89,000	74,942	14,058
Non-certificated salaries	17,000	6,000	11,000
Employee benefits	18,777	18,777	-
Professional and technical services	227,037	164,541	62,496
Supplies, materials and media	6,535	5,940	595
Other expenses	80,259	-	80,259
Total instruction	<u>438,608</u>	<u>270,200</u>	<u>168,408</u>
District administration support services:			
Indirect costs	29,474	18,157	11,317
Total expenditures	<u>468,082</u>	<u>288,357</u>	<u>179,725</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

ESSER I Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 20,094	20,094	-
Expenditures - current:			
School administration:			
Certificated salaries	11,937	11,937	-
Employee benefits	6,892	6,892	-
Total school administration	18,829	18,829	-
District administration support services:			
Indirect costs	1,265	1,265	-
Total expenditures	20,094	20,094	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

CARES Act - GEER Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 28,102	28,102	-
Expenditures - current:			
School administration:			
Certificated salaries	16,694	16,694	-
Employee benefits	9,638	9,638	-
Total school administration	<u>26,332</u>	<u>26,332</u>	<u>-</u>
District administration support services:			
Indirect costs	1,770	1,770	-
Total expenditures	<u>28,102</u>	<u>28,102</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

ESSER II Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 204,805	193,543	(11,262)
Expenditures - current:			
Instruction:			
Certificated salaries	4,796	4,796	-
Employee benefits	148	148	-
Staff travel	10,000	725	9,275
Student travel	9,302	9,302	-
Other purchased services	-	350	(350)
Supplies, materials and media	-	5,056	(5,056)
Total instruction	<u>24,246</u>	<u>20,377</u>	<u>3,869</u>
Support services - instruction:			
Certificated salaries	48,257	34,587	13,670
Employee benefits	11,977	14,144	(2,167)
Utility services	1,480	1,480	-
Supplies, materials and media	2,250	2,250	-
Total support services - instruction	<u>63,964</u>	<u>52,461</u>	<u>11,503</u>
School administration:			
Certificated salaries	6,840	6,840	-
Employee benefits	1,852	1,852	-
Total school administration	<u>8,692</u>	<u>8,692</u>	<u>-</u>
District administration support services:			
Indirect costs	10,531	9,872	659
Operations and maintenance of plant:			
Non-certificated salaries	-	2,114	(2,114)
Employee benefits	235	235	-
Supplies, materials and media	2,729	3,476	(747)
Other capital outlay expenses	37,568	36,768	800
Total operations and maintenance of plant	<u>40,532</u>	<u>42,593</u>	<u>(2,061)</u>
Student activities:			
Student travel	30,698	27,204	3,494
Other purchased services	350	3,150	(2,800)
Total student activities	<u>31,048</u>	<u>30,354</u>	<u>694</u>
Food services:			
Non-certificated salaries	1,600	6,182	(4,582)
Employee benefits	1,929	1,929	-
Professional and technical services	22,263	21,083	1,180
Total food services	<u>25,792</u>	<u>29,194</u>	<u>(3,402)</u>
Total expenditures	<u>204,805</u>	<u>193,543</u>	<u>11,262</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

ESSER III Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 227,875	701	(227,174)
Expenditures - current:			
Instruction:			
Certificated salaries	83,658	-	83,658
Non-certificated salaries	42,600	-	42,600
Employee benefits	22,268	-	22,268
Professional and technical services	60,000	-	60,000
Supplies, materials and media	4,660	317	4,343
Total instruction	<u>213,186</u>	<u>317</u>	<u>212,869</u>
District administration support services:			
Indirect costs	14,349	44	14,305
Operations and maintenance of plant:			
Supplies, materials and media	340	340	-
Total expenditures	<u>227,875</u>	<u>701</u>	<u>227,174</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Distance Learning Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal - passed through Hydaburg School District	\$ 54,920	23,548	(31,372)
Expenditures - current:			
Support services - instruction:			
Equipment	54,920	35,817	19,103
Excess (deficiency) of revenues over expenditures	-	(12,269)	(12,269)
Other financing sources:			
Transfers in - School Operating Fund	-	12,269	12,269
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Indian Education Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - direct	\$ 26,817	26,817	-
Expenditures - current:			
Instruction:			
Supplies, materials and media	4,711	4,711	-
District administration support services:			
Indirect costs	1,689	1,689	-
Student activities:			
Non-certificated salaries	4,923	4,923	-
Employee benefits	2,122	2,122	-
Staff travel	2,478	2,478	-
Student travel	240	240	-
Supplies, materials and media	10,654	10,654	-
Total student activities	20,417	20,417	-
Total expenditures	26,817	26,817	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

REAP Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - direct	\$ 7,405	7,405	-
Expenditures - current:			
Instruction:			
Supplies, materials and media	6,939	6,939	-
District administration support services:			
Indirect costs	466	466	-
Total expenditures	7,405	7,405	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Select - Klawock Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Federal sources - passed through Klawock City School District	\$ 35,300	33,156	(2,144)
Expenditures - current:			
Support services - students:			
Certificated salaries	21,200	21,200	-
Non-certificated salaries	400	400	-
Employee benefits	10,500	10,498	2
Staff travel	971	970	1
Utility services	2,015	88	1,927
Supplies, materials and media	214	-	214
Total expenditures	35,300	33,156	2,144
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

A-STRIDE Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental			
Federal - passed through The Central Council Tlingit and Haida Indian Tribes of Alaska	\$ 68,262	60,656	(7,606)
Expenditures - current:			
Support services - students:			
Certificated salaries	39,458	39,455	3
Employee benefits	14,714	14,713	1
Utility services	6,890	6,488	402
Supplies, materials and media	1,220	-	1,220
Other expenses	5,980	-	5,980
Total expenditures	<u>68,262</u>	<u>60,656</u>	<u>7,606</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

THRIVE Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - direct	\$ 586,315	473,350	(112,965)
Total revenues	<u>586,315</u>	<u>473,350</u>	<u>(112,965)</u>
Expenditures - current:			
Support services - students:			
Certificated salaries	40,000	45,435	(5,435)
Non-certificated salaries	5,000	16,493	(11,493)
Employee benefits	30,000	32,198	(2,198)
Professional and technical services	291,106	214,905	76,201
Staff travel	116,614	68,690	47,924
Student travel	-	9,243	(9,243)
Utility services	20,000	19,688	312
Other purchased services	-	7,943	(7,943)
Supplies, materials and media	18,870	19,014	(144)
Tuition and stipends	-	2,095	(2,095)
Other expenses	22,200	7,972	14,228
Total support services - students	<u>543,790</u>	<u>443,676</u>	<u>100,114</u>
District administration support services:			
Indirect costs	36,919	29,674	7,245
Total expenditures	<u>580,709</u>	<u>473,350</u>	<u>107,359</u>
Excess of revenues over expenditures	\$ <u>5,606</u>	-	<u>(5,606)</u>
Fund balance, beginning of year		<u>2,130</u>	
Fund balance, end of year		\$ <u>2,130</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Resolve YKSD Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other	\$ 17,490	17,490	-
Expenditures - current:			
Support services - students:			
Certificated salaries	11,230	11,230	-
Employee benefits	5,240	5,240	-
Staff travel	1,020	1,020	-
Total expenditures	17,490	17,490	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Teacher Housing Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Local sources:			
Charges for services - rental income	\$ 110,000	95,426	(14,574)
Other	-	1,428	1,428
Total revenues	<u>110,000</u>	<u>96,854</u>	<u>(13,146)</u>
Expenditures - current:			
Operations and maintenance of plant:			
Non-certificated salaries	2,600	2,812	(212)
Employee benefits	2,100	2,102	(2)
Utility services	4,100	4,052	48
Energy	8,150	6,743	1,407
Other purchased services	100	6,026	(5,926)
Supplies, materials and media	33,050	19,001	14,049
Total expenditures	<u>50,100</u>	<u>40,736</u>	<u>9,364</u>
Excess of revenues over expenditures	<u>\$ 59,900</u>	56,118	<u>(3,782)</u>
Fund balance, beginning of year		<u>265,626</u>	
Fund balance, end of year		<u>\$ 321,744</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Alaska Micro Grants Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 28,229	19,322	(8,907)
Expenditures - current:			
Instruction:			
Non-certificated salaries	10,555	10,482	73
Employee benefits	840	1,185	(345)
Staff travel	694	149	545
Supplies, materials and media	15,168	7,506	7,662
Other expenses	972	-	972
Total expenditures	<u>28,229</u>	<u>19,322</u>	<u>8,907</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

RurAL CAP Special Revenue Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues	\$ -	-	-
Expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		2,934	
Fund balance, end of year		\$ 2,934	

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2022

Total fund balance - School Operating Fund	\$ 699,614
less exemptions per 4 AAC 09.160(a)	
Inventory	<u>104,739</u>
Fund Balance Subject to 10% Limitation	\$ <u>594,875</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>594,875</u>	=	<u>10.05%</u>
Current year expenditures	5,921,684		

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Federal Expended</u>
U.S. Department of Education:			
Passed through the State of Alaska Department of Education and Early Development:			
Title I-A Basic	IP 22.SISS.01	84.010	\$ 107,710
Title I-1 School Improvement, 1003(a)	SI 22.SISS.01	84.010	59,000
Total ALN 84.040			<u>166,710</u>
Title I-C Migrant Education	IP 22.SISS.01	84.011	79,700
Migrant Education Books	MB 22.SISS.01	84.011	980
Total ALN 84.011			<u>80,680</u>
Title II-A Improving Teacher Quality	IP 22.SISS.01	84.367	<u>23,824</u>
Comprehensive State Literacy Development	AL 22.SISS.01	84.371C	<u>288,357</u>
Title IV-A Student Support and Academic Enrichment	IP 22.SISS.01	84.424	<u>23,410</u>
COVID-19 CARES Act Elementary and Secondary School Emergency Relief Fund I	ER 22.SISS.01	84.425D	20,094
COVID-19 CARES Act Governor's Emergency Education Relief Fund	ER 22.SISS.01	84.425C	28,102
COVID-19 CARES Act Elementary and Secondary School Emergency Relief Fund II	ER 22.SISS.01	84.425D	193,543
COVID-19 CARES Act Elementary and Secondary School Emergency Relief Fund III	ER 22.SISS.01	84.425U	701
Total ALN 84.425			<u>242,440</u>
Special Education Cluster:			
Title VI-B Special Education	SE 22.SISS.01	84.027	52,813
COVID-19 Title VI-B IDEA ARP	SE 22.SISS.01	84.173X	12,556
COVID-19 Section 619 IDEA ARP	SE 22.SISS.01	84.173X	1,152
Title VI-B Section 619 Preschool Disabled	SE 22.SISS.01	84.173	6,751
Total Special Education Cluster			<u>73,272</u>
Carl Perkins Vocational Ed Secondary	EK 22.SISS.01	84.048	<u>27,000</u>
Passed through:			
The Central Council Tlingit and Haida Indian Tribes of Alaska:			
A-STRIDE	S356A180036	84.356A	60,656
Klawock City School District:			
SELECT	S356A190012	84.356A	33,156
Total ALN 84.356			<u>93,812</u>
Direct programs:			
Indian Education	S060A212401	84.060A	<u>26,817</u>
Project THRIVE	S299A180022	84.299A	<u>473,350</u>
REAP	S358C210018	84.358C	<u>7,405</u>
Total U.S. Department of Education			<u>1,527,077</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards, continued

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Federal Expended</u>
U.S. Department of Agriculture:			
Passed through the State of Alaska Department of Education and Early Development:			
Child Nutrition Cluster:			
Commodities	None	10.555	12,827
NSL Breakfast	None	10.553	37,806
NSL Lunch	None	10.555	95,786
Supply Chain Assistance	None	10.555	8,396
Summer Food Service Program	None	10.559	8,769
Fresh Fruit & Vegetable Program	FF 22.SISS.01	10.582	2,950
Fresh Fruit & Vegetable Program	FF 22.SISS.02	10.582	3,716
Total Child Nutrition Cluster			<u>170,250</u>
State Administrative Expense Funds - Food Distribution Fee	FD 22.SISS.01	10.649	<u>614</u>
Passed through the State of Alaska Department of Commerce and Economic Development:			
National Forest Receipts Title I	2022	10.665	<u>285,143</u>
Passed through Hydaburg School District:			
Rural Utilities Service's Distance Learning	AK0745-B16	10.855	<u>23,548</u>
Passed through the State of Alaska Department of Natural Resources:			
Micro Migrants for food security	AM200100XXXXG131	10.179	<u>19,322</u>
Total U.S. Department of Agriculture			<u>498,877</u>
U.S. Department of Health and Human Services			
Passed through the State of Alaska Department of Health and Social Services:			
Screening Testing to Reopen and Keep Schools Operating Safely	601-308-21044	93.323	<u>42,417</u>
Total Expenditure of Federal Awards			<u>\$ 2,068,371</u>

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Southeast Island School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Southeast Island School District, it is not intended to and does not present the basic financial statements of Southeast Island School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Southeast Island School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Passed Through Awards

No amounts were passed through to subrecipients.

Note 4. Nonmonetary Assistance

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed at June 30, 2022 the District had food commodities totaling \$12,827.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2022

<u>Grant Title</u>	<u>Grant Number</u>	<u>Total State Expended</u>
Department of Education and Early Development:		
Direct programs:		
* Public School Foundation Program	FY22	\$ 4,347,756
Pupil Transportation	FY22	177,492
Early Learning	PE 22.SISS.01	130,416
Broadband Assistance Grant	None	144,458
Education Dividend Raffle Funds	None	1,245
Quality Scool	FY22	11,731
* Kasaan K-12 School Covered Play Area	GR-19-005	203,551
Thorne Bay K-12 School Playground Upgrades	GR-19-007	50,451
Hollis K-12 School Replacement Design	GR-20-002	258,158
Total Department of Education and Early Development		5,325,258
Alaska Energy Authority:		
Direct:		
LED Lighting	7510240	8,384
Biomass Project Upgrades	7910076	18,260
Total Alaska Energy Authority		26,644
Total State Expenditures		\$ 5,351,902

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the “Schedule”) includes the state award activity of Southeast Island School District under programs of the State of Alaska for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Southeast Island School District, it is not intended to and does not present the basic financial statements of Southeast Island School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District’s basic financial statements.

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

* denotes a major program for compliance audit purposes.

Note 5. Reconciliation of State Expenditures to the Financial Statements

The following programs are reported as Intergovernmental – State of Alaska revenues, however are not subject to compliance in accordance with the State of Alaska Audit Guide and Compliance Supplement for State Single Audits:

State expenditures per previous page	\$	5,351,902
PERS On-Behalf		322,659
TRS On-Behalf		74,598
Total revenue from State of Alaska per basic financials	\$	<u>5,749,159</u>

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

Members of the School Board
Southeast Island School District
Thorne Bay, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Southeast Island School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Southeast Island School District's basic financial statements, and have issued our report thereon dated October 17, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Southeast Island School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Southeast Island School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Southeast Island School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the School Board
Southeast Island School District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Southeast Island School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
October 17, 2022

**Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance
Required by Uniform Guidance**

Independent Auditor's Report

Members of the School Board
Southeast Island School District
Thorne Bay, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southeast Island School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southeast Island School District's major federal programs for the year ended June 30, 2022. Southeast Island School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southeast Island School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southeast Island School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Southeast Island School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Southeast Island School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southeast Island School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southeast Island School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Southeast Island School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southeast Island School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Southeast Island School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Members of the School Board
Southeast Island School District

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
October 17, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report? Yes No

Internal control over financial reporting:
Material weakness identified? Yes No
Significant deficiency identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal control over major federal programs (2 CFR 200.516(a)(1)):
Material weakness identified? Yes No
Significant deficiency identified? Yes None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))? Yes No

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)? Yes No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.299A	Indian Education – Project THRIVE

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

SOUTHEAST ISLAND SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

Southeast Island School District did not have any findings related to the financial statements.

Section III – Federal Award Findings and Questioned Costs

Southeast Island School District did not have any findings related to federal awards.

Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits

Independent Auditor's Report

Members of the School Board
Southeast Island School District
Thorne Bay, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Southeast Island School District's compliance with the types of compliance requirements identified as subject to audit in the State of Alaska Audit Guide and Compliance Supplements that could have a direct and material effect on each of Southeast Island School District's major state programs for the year ended June 30, 2022. Southeast Island School District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Southeast Island School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements in the State of Alaska Audit Guide. Our responsibilities under those standards and the State of Alaska Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Southeast Island School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Southeast Island School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Southeast Island School District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Southeast Island School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State of Alaska Audit Guide requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Southeast Island School District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State of Alaska Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Southeast Island School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Southeast Island School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of Alaska requirements, but not for the purpose of expressing an opinion on the effectiveness of Southeast Island School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State of Alaska. Accordingly, this report is not suitable for any other purpose.

Altman, Rogers & Co.

Anchorage, Alaska
October 17, 2022

SOUTHEAST ISLAND SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I – Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the
Financial statements audited were prepared in
Accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None reported

Noncompliance material to financial statements noted?

 Yes X No

State Awards

Internal control over major programs:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None reported

Type of auditors' report issued on compliance
for major program:

Unmodified

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes No

Section II – Financial Statement Findings

Southeast Island School District did not have any findings related to the financial statements.

Section III – State Award Findings and Questioned Costs

Southeast Island School District did not have any findings related to the state awards.

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
School Construction Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
1	Lower Kuskokwim	Newtok Relocation/Replacement K-12 School, Mertarvik	\$57,525,549	\$81,466,239	\$25,000,000	\$56,466,239	\$1,129,325	\$55,336,914	\$55,336,914
2	Lower Kuskokwim	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	\$50,578,614	\$46,616,611	\$0	\$46,616,611	\$932,332	\$45,684,279	\$101,021,193
3	Northwest Arctic Borough	Deering K-12 School Renovation/Addition	\$41,177,097	\$34,544,603	\$0	\$34,544,603	\$6,908,921	\$27,635,682	\$128,656,875
4	Anchorage	Homestead Elementary School Safety Improvements	\$5,369,344	\$5,369,344	\$0	\$5,369,344	\$1,879,270	\$3,490,074	\$132,146,949
5	Bering Strait	Brevig Mission K-12 School Addition	\$31,768,032	\$29,361,625	\$0	\$29,361,625	\$587,232	\$28,774,393	\$160,921,342
6	Hoonah City	Hoonah School Playground Improvements	\$227,747	\$227,747	\$0	\$227,747	\$79,711	\$148,036	\$161,069,378
7	Ketchikan Borough	Valley Park Complex Upgrades	\$336,403	\$207,986	\$0	\$207,986	\$72,795	\$135,191	\$161,204,569
8	Anchorage	Secure Vestibules, Group 3, 5 Sites	\$9,036,461	\$9,036,461	\$0	\$9,036,461	\$3,162,761	\$5,873,700	\$167,078,297
9	Anchorage	Secure Vestibules, Group 2, 3 Sites	\$881,235	\$816,985	\$0	\$816,985	\$285,945	\$531,040	\$167,609,309
10	Lower Kuskokwim	Water Storage and Treatment, Kongiganak	\$8,286,027	\$4,069,731	\$0	\$4,069,731	\$81,395	\$3,988,336	\$171,597,645
11	Anchorage	Secure Vestibules, Group 1, 3 Sites	\$1,085,084	\$1,085,084	\$0	\$1,085,084	\$379,779	\$705,305	\$172,302,950
12	Ketchikan Borough	Playground Equipment and Surface Upgrades, 3 Sites	\$439,846	\$405,655	\$0	\$405,655	\$141,979	\$263,676	\$172,566,626
13	Kenai Peninsula Borough	Kenai Middle School Security Remodel	\$1,753,359	\$1,753,359	\$0	\$1,753,359	\$613,676	\$1,139,683	\$173,706,309
14	Mat-Su Borough	Mat-Su Central Replacement Facility	\$24,230,364	\$24,230,364	\$0	\$24,230,364	\$8,480,627	\$15,749,737	\$189,456,046
15	Mat-Su Borough	District Athletic Field Upgrades	\$10,088,661	\$7,773,555	\$0	\$7,773,555	\$2,720,744	\$5,052,811	\$194,508,857
16	Fairbanks Borough	University Park Elementary Site Improvements	\$2,002,757	\$1,156,684	\$0	\$1,156,684	\$404,839	\$751,845	\$195,260,702
17	Fairbanks Borough	West Valley High School Auditorium Upgrade	\$1,209,046	\$624,740	\$0	\$624,740	\$218,659	\$406,081	\$195,666,783
Totals:			\$245,995,626	\$248,746,773	\$25,000,000	\$223,746,773	\$28,079,990	\$195,666,783	

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
1	Yukon-Koyukuk	Rampart K-12 School Renewal	\$9,142,300	\$6,742,498	\$0	\$6,742,498	\$134,850	\$6,607,648	\$6,607,648
2	Bristol Bay Borough	Bristol Bay School Renovations, Phase 2 Supplemental	\$1,905,631	\$1,905,631	\$0	\$1,905,631	\$666,971	\$1,238,660	\$7,846,308
3	Iditarod Area	Blackwell K-12 School Renovations, Anvik	\$6,165,943	\$5,107,092	\$0	\$5,107,092	\$102,142	\$5,004,950	\$12,851,258
4	Lower Kuskokwim	Nuniwaarmiut K-12 School Wastewater Upgrades, Mekoryuk Supplemental	\$834,508	\$834,508	\$0	\$834,508	\$16,690	\$817,818	\$13,669,076
5	Anchorage	Orion Elementary School Roof Replacement	\$4,949,761	\$4,949,761	\$0	\$4,949,761	\$1,732,416	\$3,217,345	\$16,886,421
6	Kenai Peninsula Borough	Homer High School Partial Roof Replacement	\$3,459,625	\$2,945,029	\$0	\$2,945,029	\$1,030,760	\$1,914,269	\$18,800,690
7	Anchorage	Government Hill Elementary School Roof Replacement	\$2,635,154	\$2,635,154	\$0	\$2,635,154	\$922,304	\$1,712,850	\$20,513,540
8	Lower Kuskokwim	Bethel Campus Fire Pump House and Fire Protection Upgrades Supplemental	\$252,526	\$252,526	\$0	\$252,526	\$5,051	\$247,475	\$20,761,015
9	Nome City	Nome Beltz Jr/Sr High School Roof Replacement Supplemental	\$5,672,472	\$5,672,472	\$0	\$5,672,472	\$1,701,742	\$3,970,730	\$24,731,745
10	Lower Yukon	Hooper Bay K-12 School Exterior Repairs	\$2,296,607	\$2,296,607	\$0	\$2,296,607	\$45,932	\$2,250,675	\$26,982,420
11	Anchorage	Stellar Secondary School Fire Alarm	\$397,170	\$389,096	\$0	\$389,096	\$136,184	\$252,912	\$27,235,332
12	Anchorage	Birchwood Elementary School Boiler Replacement	\$2,076,786	\$2,076,786	\$0	\$2,076,786	\$726,875	\$1,349,911	\$28,585,243
13	Nenana City	Nenana School Flooring and Asbestos Abatement	\$516,633	\$516,633	\$0	\$516,633	\$25,832	\$490,801	\$29,076,044
14	Anchorage	Mears Middle School Roof Replacement	\$7,081,039	\$6,403,930	\$0	\$6,403,930	\$2,241,375	\$4,162,555	\$33,238,599
15	Denali Borough	Tri-Valley School Partial Roof Replacement	\$2,103,851	\$2,103,851	\$0	\$2,103,851	\$420,770	\$1,683,081	\$34,921,680
16	Kake City	Exterior Upgrades - Main School Facilities	\$331,134	\$331,134	\$0	\$331,134	\$66,227	\$264,907	\$35,186,587
17	Nome City	Nome Beltz Jr/Sr High School Generator Replacement	\$948,937	\$948,937	\$0	\$948,937	\$284,681	\$664,256	\$35,850,843
18	Lower Kuskokwim	Qugcuun Memorial K-12 School Renovation,	\$4,471,558	\$4,471,558	\$0	\$4,471,558	\$89,431	\$4,382,127	\$40,232,970
19	Valdez City	Districtwide Generator Replacement	\$1,146,505	\$1,146,505	\$0	\$1,146,505	\$401,277	\$745,228	\$40,978,198
20	Ketchikan Borough	Ketchikan High School Security Upgrades	\$599,984	\$457,087	\$0	\$457,087	\$159,980	\$297,107	\$41,275,305
21	Anchorage	Homestead Elementary School Roof Replacement	\$3,515,805	\$3,515,805	\$0	\$3,515,805	\$1,230,532	\$2,285,273	\$43,560,578
22	Anchorage	King Tech High School Roof Replacement	\$3,829,327	\$3,829,327	\$0	\$3,829,327	\$1,340,264	\$2,489,063	\$46,049,641
23	Anchorage	East High School Gym Improvements	\$8,726,669	\$8,726,669	\$0	\$8,726,669	\$3,054,334	\$5,672,335	\$51,721,976
24	Kuspuk	Jack Egnaty Sr. K-12 School Roof Replacement, Sleetmute	\$742,538	\$1,513,970	\$0	\$1,513,970	\$30,279	\$1,483,691	\$53,205,667
25	Nenana City	Nenana School Boiler Replacement	\$209,352	\$194,697	\$0	\$194,697	\$9,735	\$184,962	\$53,390,629
26	Lower Yukon	Marshall K-12 School Emergency Tank Farm Repair	\$1,809,501	\$1,809,501	\$0	\$1,809,501	\$36,190	\$1,773,311	\$55,163,940
27	Aleutians East Borough	Sand Point K-12 School Pool Major Maintenance	\$102,608	\$102,608	\$0	\$102,608	\$35,913	\$66,695	\$55,230,635

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
28	Anchorage	North Star Elementary School Roof Replacement	\$3,003,681	\$3,003,681	\$0	\$3,003,681	\$1,051,288	\$1,952,393	\$57,183,028
29	Anchorage	Service High School Health and Safety Improvements	\$5,462,781	\$5,462,781	\$0	\$5,462,781	\$1,911,973	\$3,550,808	\$60,733,836
30	Haines Borough	Haines High School Roof Replacement	\$2,051,991	\$1,876,677	\$0	\$1,876,677	\$656,837	\$1,219,840	\$61,953,676
31	Lower Kuskokwim	Gladys Jung Elementary School Heating Mains	\$1,188,713	\$1,188,713	\$0	\$1,188,713	\$23,774	\$1,164,939	\$63,118,615
32	Anchorage	O'Malley Elementary School Renovation	\$3,693,410	\$3,693,410	\$0	\$3,693,410	\$1,292,693	\$2,400,717	\$65,519,332
33	Northwest Arctic Borough	June Nelson Elementary School Partial Roof Replacement	\$1,751,514	\$1,751,514	\$0	\$1,751,514	\$350,303	\$1,401,211	\$66,920,543
34	Valdez City	Hermon Hutchens Elementary School Partial Flooring Replacement	\$419,222	\$419,222	\$0	\$419,222	\$146,728	\$272,494	\$67,193,037
35	Lower Kuskokwim	Akula Eliitnavuk K-12 School Renovation, Kasigluk-Akula	\$4,975,460	\$4,975,460	\$0	\$4,975,460	\$99,509	\$4,875,951	\$72,068,988 219
36	Denali Borough	Districtwide Electrical Code Upgrades	\$1,291,535	\$1,291,535	\$0	\$1,291,535	\$258,307	\$1,033,228	\$73,102,216
37	Anchorage	Bear Valley Elementary School Domestic Water Replacement	\$2,666,958	\$2,665,758	\$0	\$2,665,758	\$933,015	\$1,732,743	\$74,834,959
38	Anchorage	Abbott Loop Elementary School Fire Sprinklers	\$2,544,565	\$2,313,143	\$0	\$2,313,143	\$809,600	\$1,503,543	\$76,338,502
39	Haines Borough	Haines High School Locker Room Renovation	\$1,371,179	\$1,371,179	\$0	\$1,371,179	\$479,913	\$891,266	\$77,229,768
40	Hoonah City	Hoonah Central Boiler Replacement	\$340,053	\$340,053	\$0	\$340,053	\$119,019	\$221,034	\$77,450,802
41	Nome City	Nome Elementary School Fire Alarm Replacement	\$529,683	\$529,683	\$0	\$529,683	\$158,905	\$370,778	\$77,821,580
42	Yupit	Mechanical System Improvements, 3 Schools	\$4,734,985	\$652,506	\$0	\$652,506	\$13,050	\$639,456	\$78,461,036
43	Denali Borough	Tri-Valley School Septic System Upgrades	\$515,692	\$515,692	\$0	\$515,692	\$103,138	\$412,554	\$78,873,590
44	Alaska Gateway	Tetlin K-12 School Renovation	\$2,312,145	\$1,866,054	\$0	\$1,866,054	\$37,321	\$1,828,733	\$80,702,323
45	Lower Yukon	Hooper Bay K-12 School Emergency Lighting and Retrofit	\$234,545	\$234,545	\$0	\$234,545	\$4,691	\$229,854	\$80,932,177
46	Alaska Gateway	Tok K-12 School Partial Roof Replacement	\$512,791	\$512,791	\$0	\$512,791	\$10,256	\$502,535	\$81,434,712
47	Northwest Arctic Borough	Davis-Ramoth K-12 School Rehabilitation, Selawik	\$10,312,923	\$10,312,923	\$0	\$10,312,923	\$2,062,585	\$8,250,338	\$89,685,050
48	Kodiak Island Borough	Main Elementary School Roof Replacement	\$1,369,078	\$1,369,078	\$0	\$1,369,078	\$479,177	\$889,901	\$90,574,951
49	Alaska Gateway	Northway K-12 School Mechanical Renovation	\$1,195,524	\$1,195,524	\$0	\$1,195,524	\$23,910	\$1,171,614	\$91,746,565
50	Southeast Island	Thorne Bay K-12 School Fire Suppression System	\$638,360	\$638,360	\$0	\$638,360	\$12,767	\$625,593	\$92,372,158
51	Lower Yukon	Scammon Bay K-12 School Emergency Lighting and Retrofit	\$119,467	\$119,467	\$0	\$119,467	\$2,389	\$117,078	\$92,489,236

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
52	Yupit	Tuluksak K-12 School Generator Replacement	\$597,214	\$152,002	\$0	\$152,002	\$3,040	\$148,962	\$92,638,198
53	Yukon-Koyukuk	Roof Replacement, 3 Schools	\$2,114,243	\$1,997,707	\$0	\$1,997,707	\$39,954	\$1,957,753	\$94,595,951
54	Lower Yukon	Scammon Bay K-12 School Exterior Upgrades	\$663,922	\$663,922	\$0	\$663,922	\$13,278	\$650,644	\$95,246,595
55	Southwest Region	Twin Hills K-12 School Renovation	\$7,631,386	\$6,342,575	\$0	\$6,342,575	\$126,851	\$6,215,724	\$101,462,319
56	Kodiak Island Borough	Chiniak K-12 School Water Code Compliance and Upgrade	\$434,124	\$147,968	\$0	\$147,968	\$51,789	\$96,179	\$101,558,498
57	Lower Kuskokwim	Bethel Regional High School Boardwalk Replacement	\$2,562,064	\$1,308,239	\$0	\$1,308,239	\$26,165	\$1,282,074	\$102,840,572
58	Fairbanks Borough	Administrative Center Exterior Renovation	\$5,505,076	\$2,529,356	\$0	\$2,529,356	\$885,275	\$1,644,081	\$104,484,653
59	Southeast Island	Thorne Bay K-12 School Mechanical Control Upgrades	\$1,404,113	\$1,404,113	\$0	\$1,404,113	\$28,082	\$1,376,031	\$105,860,684 220
60	Southeast Island	Thorne Bay K-12 School Flooring Replacement	\$71,549	\$71,549	\$0	\$71,549	\$1,431	\$70,118	\$105,930,802
61	Sitka Borough	Keet Gooshi Heen Elementary Covered PE Structure Renovation	\$643,966	\$643,966	\$0	\$643,966	\$225,388	\$418,578	\$106,349,380
62	Denali Borough	Generator Replacement, 3 Schools	\$2,501,045	\$2,501,045	\$0	\$2,501,045	\$500,209	\$2,000,836	\$108,350,216
63	Fairbanks Borough	North Pole High School Renovation	\$7,056,943	\$6,107,614	\$0	\$6,107,614	\$2,137,665	\$3,969,949	\$112,320,165
64	Iditarod Area	David-Louis Memorial K-12 School Roof Replacement, Grayling	\$3,440,804	\$3,440,804	\$0	\$3,440,804	\$68,816	\$3,371,988	\$115,692,153
65	Kake City	Kake High School Flooring Replacement	\$727,285	\$727,285	\$0	\$727,285	\$145,457	\$581,828	\$116,273,981
66	Nome City	Nome Beltz Jr/Sr High and Nome Elementary Schools Secure Access and ADA Improvements	\$342,551	\$342,551	\$0	\$342,551	\$102,765	\$239,786	\$116,513,767
67	Nenana City	Nenana School Fire Suppression System Replacement	\$1,334,313	\$1,334,313	\$0	\$1,334,313	\$66,716	\$1,267,597	\$117,781,364
68	Saint Marys City	St. Mary's Campus Renewal and Repairs	\$1,440,629	\$992,463	\$0	\$992,463	\$99,246	\$893,217	\$118,674,581
69	Fairbanks Borough	Arctic Light Elementary School Exterior Renovation	\$8,405,365	\$7,547,890	\$0	\$7,547,890	\$2,641,761	\$4,906,129	\$123,580,710
70	Lower Kuskokwim	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	\$3,604,231	\$3,604,231	\$0	\$3,604,231	\$72,085	\$3,532,146	\$127,112,856
71	Southeast Island	Port Alexander K-12 School Domestic Water Pipe Replacement	\$279,133	\$162,572	\$0	\$162,572	\$3,251	\$159,321	\$127,272,177
72	Southwest Region	Ekwok K-12 School Renovation	\$9,513,926	\$7,999,176	\$0	\$7,999,176	\$159,984	\$7,839,192	\$135,111,369
73	Kenai Peninsula Borough	West Homer Elementary School North Wall Improvement	\$595,308	\$490,082	\$0	\$490,082	\$171,529	\$318,553	\$135,429,922
74	Yupit	Tuluksak K-12 School Fuel Tank Replacement	\$4,664,317	\$4,664,317	\$0	\$4,664,317	\$93,286	\$4,571,031	\$140,000,953
75	Kake City	Kake High School Plumbing Replacement	\$1,047,345	\$1,047,345	\$0	\$1,047,345	\$209,469	\$837,876	\$140,838,829

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
76	Ketchikan Borough	Houghtaling Elementary School Transformer Replacement	\$61,798	\$577,027	\$0	\$577,027	\$201,959	\$375,068	\$141,213,897
77	Mat-Su Borough	Elevator Code and Compliance Upgrades, 6 Sites	\$1,767,988	\$1,767,988	\$0	\$1,767,988	\$618,796	\$1,149,192	\$142,363,089
78	Lower Yukon	LYSD Central Office Renovation	\$4,909,855	\$4,909,855	\$0	\$4,909,855	\$98,197	\$4,811,658	\$147,174,747
79	Fairbanks Borough	Lathrop High School Kitchen Upgrade	\$3,277,438	\$1,649,500	\$0	\$1,649,500	\$577,325	\$1,072,175	\$148,246,922
80	Juneau Borough	Dzantiki Heen'i Middle School Roof Replacement	\$2,650,000	\$2,650,000	\$0	\$2,650,000	\$927,500	\$1,722,500	\$149,969,422
81	Ketchikan Borough	Schoenbar Middle School Gym Floor Replacement	\$1,191,191	\$731,951	\$0	\$731,951	\$256,183	\$475,768	\$150,445,190
82	Fairbanks Borough	Tanana Middle School Classroom Upgrades	\$10,471,326	\$10,471,326	\$0	\$10,471,326	\$3,664,964	\$6,806,362	\$157,251,552
83	Kake City	Kake High School Gym Floor Replacement	\$306,042	\$306,042	\$0	\$306,042	\$61,208	\$244,834	\$157,496,386
84	Fairbanks Borough	Weller Elementary School Classroom Upgrades	\$6,573,339	\$6,573,339	\$0	\$6,573,339	\$2,300,669	\$4,272,670	\$161,769,056
85	Mat-Su Borough	Structural Seismic Upgrades, 5 Sites	\$13,394,677	\$13,394,677	\$0	\$13,394,677	\$4,688,137	\$8,706,540	\$170,475,596
86	Kenai Peninsula Borough	Seward Middle School Exterior Repair	\$896,630	\$896,630	\$0	\$896,630	\$313,820	\$582,810	\$171,058,406
87	Juneau Borough	Riverbend Elementary School Roof Replacement	\$2,800,000	\$2,800,000	\$0	\$2,800,000	\$980,000	\$1,820,000	\$172,878,406
88	Mat-Su Borough	Colony and Wasilla Middle Schools Roof Replacement	\$5,218,877	\$5,218,877	\$0	\$5,218,877	\$1,826,607	\$3,392,270	\$176,270,676
89	Southwest Region	Aleknagik K-12 School Renovation	\$12,409,382	\$9,219,351	\$0	\$9,219,351	\$184,387	\$9,034,964	\$185,305,640
90	Southeast Island	Thorne Bay K-12 School Underground Storage Tank Replacement	\$782,932	\$782,932	\$0	\$782,932	\$15,659	\$767,273	\$186,072,913
91	Fairbanks Borough	Pearl Creek Elementary School Classroom	\$6,360,238	\$6,360,238	\$0	\$6,360,238	\$2,226,083	\$4,134,155	\$190,207,068
92	Southeast Island	Port Alexander and Thorne Bay K-12 Schools Roof Replacement	\$4,575,722	\$4,575,722	\$0	\$4,575,722	\$91,514	\$4,484,208	\$194,691,276
93	Lower Yukon	Kotlik and Pilot Station K-12 Schools Renewal and Repair	\$4,854,617	\$4,854,617	\$0	\$4,854,617	\$97,092	\$4,757,525	\$199,448,801
94	Fairbanks Borough	Anne Wien Elementary School Exterior	\$7,921,479	\$5,974,021	\$0	\$5,974,021	\$2,090,907	\$3,883,114	\$203,331,915
95	Mat-Su Borough	Ceiling and Sprinkler Seismic Mitigation, 5 Sites	\$4,150,251	\$4,150,251	\$0	\$4,150,251	\$1,452,588	\$2,697,663	\$206,029,578
96	Mat-Su Borough	HVAC Control Upgrades, 5 Sites	\$10,983,451	\$10,983,451	\$0	\$10,983,451	\$3,844,208	\$7,139,243	\$213,168,821
97	Lower Yukon	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	\$1,973,987	\$1,973,987	\$0	\$1,973,987	\$39,480	\$1,934,507	\$215,103,328
Totals:			\$303,272,251	\$277,223,988	\$0	\$277,223,988	\$62,120,660	\$215,103,328	

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
School Construction and Major Maintenance by Districts**

**Total Points - Formula-Driven and Evaluative
Initial List**

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emergency	Life/Safety and Code Conditions	Existing Space	Cost Estimate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Alaska Gateway	44	M	Tetlin K-12 School Renovation	30.00	23.00	0.00	10.00	0.00	2.40	0.00	0.00	0.00	10.00	25.00	3.33	2.00	3.00	1.67	3.00	0.00	20.66	0.00	16.00	2.67	0.00	1.67	154.39
Alaska Gateway	46	M	Tok K-12 School Partial Roof Replacement	27.00	11.00	0.00	10.00	0.00	2.40	0.00	0.00	0.00	10.00	25.00	3.33	2.00	3.00	1.67	3.00	0.00	25.00	2.00	14.33	2.33	0.00	11.67	153.73
Alaska Gateway	49	M	Northway K-12 School Mechanical Renovation	24.00	30.00	0.00	10.00	0.00	2.40	0.00	0.00	0.00	10.00	25.00	3.33	2.00	3.00	1.67	3.00	0.00	13.61	0.00	15.67	5.67	0.00	1.33	150.68
Aleutians East Borot	27	M	Sand Point K-12 School Pool Major Maintenance	30.00	22.07	0.00	25.00	0.00	1.52	0.00	0.00	0.00	0.00	30.00	2.67	3.00	2.00	2.67	2.33	0.00	4.00	0.33	29.00	7.67	0.00	6.67	168.92
Anchorage	4	C	Homestead Elementary School Safety Improvements	0.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	16.57	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	12.58	2.33	26.00	3.67	0.00	5.00	181.11
Anchorage	8	C	Secure Vestibules, Group 3, 5 Sites	6.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	0.00	6.00	26.33	1.00	3.00	5.67	152.27
Anchorage	9	C	Secure Vestibules, Group 2, 3 Sites	9.00	24.68	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	0.00	6.00	25.67	1.00	3.00	5.67	149.29
Anchorage	11	C	Secure Vestibules, Group 1, 3 Sites	12.00	11.43	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	0.00	6.00	27.00	1.00	3.00	5.67	140.37
Anchorage	5	M	Orion Elementary School Roof Replacement	15.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	18.31	2.33	25.00	5.33	0.00	6.33	186.59
Anchorage	7	M	Government Hill Elementary School Roof Replacement	0.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	27.66	2.00	27.67	3.00	0.00	5.33	180.63
Anchorage	11	M	Stellar Secondary School Fire Alarm	24.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	20.00	0.00	26.33	4.67	0.00	0.00	179.27
Anchorage	12	M	Birchwood Elementary School Boiler Replacement	27.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	3.32	1.67	26.33	5.33	0.00	10.33	178.27
Anchorage	14	M	Mears Middle School Roof Replacement	18.00	24.75	0.00	25.00	0.00	4.61	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	9.54	2.00	27.67	4.67	0.00	6.67	177.56
Anchorage	21	M	Homestead Elementary School Roof Replacement	0.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	21.05	1.67	27.00	2.67	0.00	5.33	172.69
Anchorage	22	M	King Tech High School Roof Replacement	0.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	21.35	1.67	27.33	1.67	0.00	5.00	171.98
Anchorage	23	M	East High School Gym Improvements	3.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	20.98	1.33	25.67	3.00	0.00	2.00	170.94
Anchorage	28	M	North Star Elementary School Roof Replacement	0.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	16.34	1.67	26.00	3.00	0.00	5.67	167.63
Anchorage	29	M	Service High School Health and Safety Improvements	0.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	5.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	20.20	2.67	27.00	2.33	0.00	5.33	167.50
Anchorage	32	M	O'Malley Elementary School Renovation	0.00	30.00	0.00	10.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	22.84	1.33	27.00	4.67	0.00	7.67	163.47
Anchorage	37	M	Bear Valley Elementary School Domestic Water Replacement	21.00	26.50	0.00	20.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	8.95	0.00	26.67	4.67	0.00	3.00	160.06
Anchorage	38	M	Abbott Loop Elementary School Fire Sprinklers	30.00	30.00	0.00	0.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	31.42	0.00	14.67	1.00	0.00	3.67	160.03
Bering Strait	5	C	Brevig Mission K-12 School Addition	30.00	15.57	0.00	0.00	0.00	2.18	7.89	12.88	21.88	8.00	25.00	2.00	1.00	3.00	1.33	1.00	0.00	5.71	15.00	17.67	0.00	1.33	6.33	177.77
Bristol Bay Borough	2	M	Bristol Bay School Renovations, Phase 2 Supplemental	30.00	30.00	0.00	25.00	0.00	0.89	0.00	0.00	0.00	0.00	30.00	2.00	2.00	3.00	1.67	2.00	0.00	29.69	2.00	28.00	6.33	0.00	10.67	203.25
Denali Borough	15	M	Tri-Valley School Partial Roof Replacement	30.00	20.89	0.00	10.00	0.00	2.63	0.00	0.00	0.00	10.00	30.00	2.00	3.00	3.00	2.00	2.67	0.00	31.46	2.33	14.00	5.00	0.00	7.33	176.31
Denali Borough	36	M	Districtwide Electrical Code Upgrades	24.00	30.00	0.00	10.00	0.00	2.63	0.00	0.00	0.00	8.00	30.00	2.00	3.00	3.00	2.00	2.67	0.00	20.52	0.00	15.67	1.33	0.00	5.33	160.16
Denali Borough	43	M	Tri-Valley School Septic System Upgrades	27.00	30.00	0.00	10.00	0.00	2.63	0.00	0.00	0.00	8.00	30.00	2.00	3.00	3.00	2.00	2.67	0.00	12.11	0.00	14.33	1.67	0.00	7.67	156.07
Denali Borough	62	M	Generator Replacement, 3 Schools	21.00	30.00	0.00	10.00	0.00	2.63	0.00	0.00	0.00	8.00	30.00	2.00	3.00	3.00	2.00	2.67	0.00	4.31	0.00	14.00	1.33	0.00	5.67	139.60
Fairbanks Borough	16	C	University Park Elementary Site Improvements	27.00	17.75	0.00	0.00	0.00	3.45	0.00	0.00	0.00	0.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	3.03	0.00	5.67	0.00	0.00	0.00	101.56
Fairbanks Borough	17	C	West Valley High School Auditorium Upgrade	3.00	20.60	0.00	0.00	0.00	3.45	0.00	0.00	0.00	8.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	1.00	0.00	8.67	0.00	0.00	0.00	89.38
Fairbanks Borough	58	M	Administrative Center Exterior Renovation	21.00	11.75	0.00	10.00	0.00	3.45	0.00	0.00	0.00	10.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	19.26	0.00	11.33	4.33	0.00	6.00	141.80
Fairbanks Borough	63	M	North Pole High School Renovation	24.00	26.50	0.00	10.00	0.00	3.45	0.00	0.00	0.00	8.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	13.41	0.00	8.67	0.00	0.00	0.00	138.69

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**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
School Construction and Major Maintenance by Districts**

**Total Points - Formula-Driven and Evaluative
Initial List**

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emergency	Life/Safety and Code Conditions	Existing Space	Cost Estimate	Proj vs Oper Cost	Alternatives	Options	Total Project Points
Fairbanks Borough	69	M	Arctic Light Elementary School Exterior Renovation	18.00	11.75	0.00	0.00	0.00	3.45	0.00	0.00	0.00	0.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	33.28	0.00	12.67	4.67	0.00	6.67	135.14
Fairbanks Borough	79	M	Lathrop High School Kitchen Upgrade	30.00	30.00	0.00	0.00	0.00	3.45	0.00	0.00	0.00	8.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	2.60	0.00	8.00	0.00	0.00	0.00	126.72
Fairbanks Borough	82	M	Tanana Middle School Classroom Upgrades	12.00	30.00	0.00	0.00	0.00	3.45	0.00	0.00	0.00	0.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	17.98	0.00	12.67	0.00	0.00	3.33	124.09
Fairbanks Borough	84	M	Weller Elementary School Classroom Upgrades	6.00	28.25	0.00	0.00	0.00	3.45	0.00	0.00	0.00	8.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	14.11	0.00	14.00	0.00	0.00	3.67	122.14
Fairbanks Borough	91	M	Pearl Creek Elementary School Classroom Upgrades	9.00	28.25	0.00	0.00	0.00	3.45	0.00	0.00	0.00	0.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	10.02	0.00	14.00	0.00	0.00	3.67	113.05
Fairbanks Borough	94	M	Anne Wien Elementary School Exterior Renovation	15.00	10.25	0.00	0.00	0.00	3.45	0.00	0.00	0.00	0.00	30.00	2.00	3.00	4.00	2.67	3.00	0.00	9.41	0.00	14.00	5.67	0.00	6.33	108.78
Haines Borough	30	M	Haines High School Roof Replacement	30.00	30.00	0.00	10.00	0.00	1.27	0.00	0.00	0.00	8.00	30.00	2.67	2.00	3.00	2.00	2.00	5.67	15.00	0.00	14.00	3.33	0.00	8.33	167.27
Haines Borough	39	M	Haines High School Locker Room Renovation	27.00	30.00	0.00	10.00	0.00	1.27	0.00	0.00	0.00	3.00	30.00	2.67	2.00	3.00	2.00	2.00	0.00	20.69	0.00	13.00	4.33	0.00	9.00	159.97
Hoonah City	6	C	Hoonah School Playground Improvements	27.00	30.00	0.00	25.00	0.00	1.72	0.00	0.00	0.00	0.00	30.00	3.00	3.67	3.00	2.33	2.00	0.00	6.34	2.00	29.00	0.00	1.67	8.33	175.06
Hoonah City	40	M	Hoonah Central Boiler Replacement	30.00	30.00	0.00	10.00	0.00	1.49	0.00	0.00	0.00	8.00	30.00	1.67	2.00	2.00	2.67	2.00	0.00	6.00	0.00	14.00	8.33	0.00	9.67	157.83
Iditarod Area	3	M	Blackwell K-12 School Renovations, Anvik	27.00	30.00	0.00	10.00	0.00	2.65	0.00	0.00	0.00	10.00	30.00	2.00	1.67	1.33	2.00	1.67	6.67	43.42	0.00	15.00	3.00	0.00	4.67	191.07
Iditarod Area	64	M	David-Louis Memorial K-12 School Roof Replacement, Grayling	30.00	19.50	0.00	10.00	0.00	2.67	0.00	0.00	0.00	5.00	30.00	2.00	1.67	1.00	1.00	2.00	0.00	5.42	0.00	14.33	2.67	0.00	10.67	137.92
Juneau Borough	80	M	Dzantiki Heen'i Middle School Roof Replacement	30.00	11.00	0.00	10.00	0.00	2.23	0.00	0.00	0.00	8.00	25.00	2.33	2.00	2.33	2.33	3.00	0.00	8.00	0.00	11.00	3.00	0.00	6.00	126.23
Juneau Borough	87	M	Riverbend Elementary School Roof Replacement	27.00	8.75	0.00	10.00	0.00	2.23	0.00	0.00	0.00	3.00	25.00	2.33	2.00	2.33	2.33	3.00	0.00	8.00	0.00	11.00	3.00	0.00	7.33	117.31
Kake City	16	M	Exterior Upgrades - Main School Facilities	30.00	30.00	0.00	10.00	0.00	1.56	0.00	0.00	0.00	8.00	30.00	3.00	3.33	3.00	2.00	3.00	5.00	20.01	0.00	15.00	2.00	0.00	9.00	174.91
Kake City	65	M	Kake High School Flooring Replacement	24.00	30.00	0.00	10.00	0.00	1.56	0.00	0.00	0.00	0.00	30.00	3.00	3.33	3.00	2.00	3.00	0.00	4.00	0.00	14.67	1.00	0.00	8.00	137.56
Kake City	75	M	Kake High School Plumbing Replacement	27.00	30.00	0.00	0.00	0.00	1.56	0.00	0.00	0.00	0.00	30.00	3.00	3.33	3.00	2.00	3.00	0.00	4.00	0.00	14.00	1.00	0.00	7.33	129.23
Kake City	83	M	Kake High School Gym Floor Replacement	21.00	30.00	0.00	0.00	0.00	1.56	0.00	0.00	0.00	0.00	30.00	3.00	3.33	3.00	2.00	3.00	0.00	4.00	0.00	14.00	1.00	0.00	7.67	123.56
Kenai Peninsula Borough	13	C	Kenai Middle School Security Remodel	21.00	30.00	0.00	10.00	0.00	2.78	0.00	0.00	0.00	0.00	30.00	3.00	2.33	4.00	3.00	4.00	0.00	3.18	5.67	12.67	0.00	0.00	6.33	137.96
Kenai Peninsula Borough	6	M	Homer High School Partial Roof Replacement	30.00	24.75	0.00	25.00	0.00	2.78	0.00	0.00	0.00	5.00	30.00	3.00	2.33	4.00	3.00	4.00	0.00	10.25	0.00	26.00	3.33	0.00	7.67	181.11
Kenai Peninsula Borough	73	M	West Homer Elementary School North Wall Improvement	27.00	9.50	0.00	10.00	0.00	2.78	0.00	0.00	0.00	10.00	30.00	3.00	2.33	4.00	3.00	4.00	0.00	5.90	0.00	16.00	1.33	0.00	3.00	131.84
Kenai Peninsula Borough	86	M	Seward Middle School Exterior Repair	24.00	3.50	0.00	10.00	0.00	2.78	0.00	0.00	0.00	8.00	30.00	3.00	2.33	4.00	3.00	4.00	0.00	8.00	0.00	12.33	1.00	0.00	4.33	120.28
Ketchikan Borough	7	C	Valley Park Complex Upgrades	24.00	30.00	0.00	25.00	0.00	2.38	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	0.00	1.00	26.33	1.67	0.00	5.33	157.05
Ketchikan Borough	12	C	Playground Equipment and Surface Upgrades, 3 Sites	21.00	30.00	0.00	10.00	0.00	2.38	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	6.26	5.00	14.33	3.33	0.00	6.33	139.97
Ketchikan Borough	20	M	Ketchikan High School Security Upgrades	30.00	30.00	0.00	25.00	0.00	2.38	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	0.00	0.00	24.67	12.00	0.00	7.67	173.05
Ketchikan Borough	76	M	Houghtaling Elementary School Transformer Replacement	18.00	30.00	0.00	0.00	0.00	2.38	0.00	0.00	0.00	10.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	11.00	0.33	7.00	1.67	0.00	7.00	128.71
Ketchikan Borough	81	M	Schoenbar Middle School Gym Floor Replacement	27.00	30.00	0.00	0.00	0.00	2.38	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	5.05	1.33	9.67	1.67	0.00	5.67	124.10

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
School Construction and Major Maintenance by Districts**

**Total Points - Formula-Driven and Evaluative
Initial List**

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emergency	Life/Safety and Code Conditions	Existing Space	Cost Estimate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Kodiak Island Borough	48	M	Main Elementary School Roof Replacement	30.00	30.00	0.00	10.00	0.00	2.61	0.00	0.00	0.00	10.00	30.00	2.67	2.00	3.00	2.33	2.00	0.00	8.00	0.00	13.00	1.33	0.00	4.33	151.28
Kodiak Island Borough	56	M	Chiniak K-12 School Water Code Compliance and Upgrade	27.00	30.00	0.00	10.00	0.00	2.61	0.00	0.00	0.00	0.00	30.00	2.67	2.00	3.00	2.33	2.00	0.00	18.00	0.00	11.67	2.33	0.00	2.33	145.94
Kuspuk	24	M	Jack Egnaty Sr. K-12 School Roof Replacement, Sleetmute	30.00	30.00	0.00	10.00	0.00	1.76	0.00	0.00	0.00	10.00	30.00	2.33	2.00	2.00	2.00	2.00	9.67	8.19	2.00	13.67	5.67	0.00	9.00	170.29
Lower Kuskokwim	1	C	Newtok Relocation/Replacement K-12 School, Mertarvik	30.00	11.08	30.00	20.00	0.00	3.17	50.00	30.00	22.24	10.00	30.00	4.00	2.33	2.67	2.00	3.00	25.00	2.86	18.00	20.67	3.00	4.67	11.00	335.69
Lower Kuskokwim	2	C	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	24.00	25.45	0.00	10.00	0.00	3.30	26.50	17.55	21.89	10.00	30.00	4.00	2.00	2.33	2.00	2.00	0.00	15.82	20.00	13.33	4.00	3.00	13.67	250.84
Lower Kuskokwim	10	C	Water Storage and Treatment, Kongiganak	15.00	1.00	0.00	20.00	0.00	3.17	0.00	0.00	0.00	8.00	30.00	4.00	2.00	3.00	2.00	3.00	0.00	23.00	0.00	16.67	3.00	2.00	10.33	146.17
Lower Kuskokwim	4	M	Nuniwaarmiut K-12 School Wastewater Upgrades, Mekoryuk Supplemental	21.00	30.00	0.00	25.00	0.00	3.17	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	2.00	3.00	7.00	18.00	0.00	19.00	3.33	0.00	19.33	189.84
Lower Kuskokwim	8	M	Bethel Campus Fire Pump House and Fire Protection Upgrades Supplemental	18.00	30.00	0.00	20.00	0.00	3.17	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	2.00	3.00	5.00	16.41	0.00	19.67	2.67	0.00	21.33	180.25
Lower Kuskokwim	18	M	Qugcuun Memorial K-12 School Renovation, Oscarville	3.00	30.00	0.00	10.00	0.00	3.30	0.00	0.00	0.00	10.00	30.00	4.00	2.00	2.33	2.00	2.00	0.00	50.00	1.67	13.33	3.67	0.00	7.33	174.63
Lower Kuskokwim	31	M	Gladys Jung Elementary School Heating Mains Replacement	27.00	2.80	0.00	25.00	0.00	3.30	0.00	0.00	0.00	3.00	30.00	4.00	2.00	2.33	2.00	2.00	5.00	17.64	0.00	29.00	2.33	0.00	7.67	165.07
Lower Kuskokwim	35	M	Akula Elitnavuk K-12 School Renovation, Kasigluk-Akula	12.00	26.76	0.00	10.00	0.00	3.30	0.00	0.00	0.00	10.00	30.00	4.00	2.00	2.33	2.00	2.00	5.00	23.04	2.33	14.00	3.33	0.00	9.33	161.43
Lower Kuskokwim	57	M	Bethel Regional High School Boardwalk Replacement	6.00	30.00	0.00	10.00	0.00	3.17	0.00	0.00	0.00	8.00	30.00	4.00	2.00	3.00	2.00	3.00	0.00	19.06	0.00	14.67	2.00	0.00	7.00	143.90
Lower Kuskokwim	70	M	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	9.00	11.50	0.00	10.00	0.00	3.30	0.00	0.00	0.00	10.00	30.00	4.00	2.00	2.33	2.00	2.00	0.00	22.99	2.00	14.00	2.67	0.00	6.33	134.12
Lower Yukon	10	M	Hooper Bay K-12 School Exterior Repairs	27.00	2.50	0.00	25.00	0.00	2.18	0.00	0.00	0.00	8.00	30.00	3.67	2.00	2.33	3.67	2.00	5.00	19.25	3.67	27.00	4.00	0.00	12.33	179.60
Lower Yukon	26	M	Marshall K-12 School Emergency Tank Farm Repair	30.00	0.50	0.00	25.00	0.00	2.18	0.00	0.00	0.00	10.00	30.00	3.67	2.00	2.33	3.67	2.00	6.67	9.61	0.00	28.00	4.33	1.33	7.67	168.96
Lower Yukon	45	M	Hooper Bay K-12 School Emergency Lighting and Retrofit	15.00	2.50	0.00	25.00	0.00	2.18	0.00	0.00	0.00	5.00	30.00	3.67	2.00	2.33	3.67	2.00	0.00	9.07	1.67	28.67	11.00	0.00	10.00	153.75
Lower Yukon	51	M	Scammon Bay K-12 School Emergency Lighting and Retrofit	12.00	3.00	0.00	25.00	0.00	2.18	0.00	0.00	0.00	5.00	30.00	3.67	2.00	2.33	3.67	2.00	0.00	9.07	1.67	28.67	10.33	0.00	10.00	150.59
Lower Yukon	54	M	Scammon Bay K-12 School Exterior Upgrades	24.00	3.50	0.00	25.00	0.00	2.29	0.00	0.00	0.00	8.00	30.00	2.33	2.00	2.33	3.00	3.00	0.00	1.86	0.00	26.33	4.00	0.00	9.67	147.31
Lower Yukon	78	M	LYSD Central Office Renovation	9.00	29.69	0.00	0.00	0.00	2.18	0.00	0.00	0.00	0.00	30.00	3.67	2.00	2.33	3.67	2.00	0.00	16.53	0.00	13.00	5.33	0.00	7.33	126.74
Lower Yukon	93	M	Kotlik and Pilot Station K-12 Schools Renewal and Repair	18.00	5.00	0.00	10.00	0.00	2.29	0.00	0.00	0.00	5.00	30.00	2.33	2.00	2.33	3.00	3.00	0.00	5.69	0.00	13.00	2.67	0.00	5.00	109.32
Lower Yukon	97	M	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	21.00	2.00	0.00	0.00	0.00	2.29	0.00	0.00	0.00	5.00	30.00	2.33	2.00	2.33	3.00	3.00	0.00	0.65	0.00	13.33	3.00	0.00	8.00	97.94
Mat-Su Borough	14	C	Mat-Su Central Replacement Facility	30.00	0.00	0.00	0.00	0.00	2.25	0.00	0.00	21.96	0.00	25.00	1.00	1.00	2.00	2.00	1.00	0.00	0.00	6.67	7.00	1.33	1.00	3.67	105.88
Mat-Su Borough	15	C	District Athletic Field Upgrades	12.00	22.53	0.00	10.00	0.00	2.25	0.00	0.00	0.00	0.00	25.00	1.00	1.00	2.00	2.00	1.00	0.00	0.80	7.33	8.00	1.67	1.00	4.00	101.58
Mat-Su Borough	77	M	Elevator Code and Compliance Upgrades, 6 Sites	27.00	28.25	0.00	10.00	0.00	2.25	0.00	0.00	0.00	10.00	20.00	1.00	1.00	2.00	2.00	2.00	0.00	4.20	0.00	13.00	1.33	0.00	4.00	128.03
Mat-Su Borough	85	M	Structural Seismic Upgrades, 5 Sites	21.00	30.00	0.00	10.00	0.00	2.25	0.00	0.00	0.00	10.00	20.00	1.00	1.00	2.00	2.00	2.00	0.00	6.00	0.00	10.33	1.00	0.00	3.33	121.91
Mat-Su Borough	88	M	Colony and Wasilla Middle Schools Roof Replacement	27.00	15.30	0.00	10.00	0.00	2.25	0.00	0.00	0.00	8.00	20.00	1.00	1.00	2.00	2.00	2.00	0.00	8.02	0.00	14.00	2.00	0.00	2.00	116.56
Mat-Su Borough	95	M	Ceiling and Sprinkler Seismic Mitigation, 5 Sites	18.00	30.00	0.00	10.00	0.00	2.25	0.00	0.00	0.00	0.00	20.00	1.00	1.00	2.00	2.00	2.00	0.00	3.75	0.00	11.33	1.00	0.00	3.33	107.66

**Alaska Department of Education and Early Development
FY2024 Capital Improvement Projects
School Construction and Major Maintenance by Districts**

**Total Points - Formula-Driven and Evaluative
Initial List**

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Alter-nat-ives	Options	Total Project Points
Mat-Su Borough	96	M	HVAC Control Upgrades, 5 Sites	15.00	24.51	0.00	10.00	0.00	2.25	0.00	0.00	0.00	0.00	20.00	1.00	1.00	2.00	2.00	2.00	0.00	5.60	2.33	12.00	4.33	0.00	3.00	107.03
Nenana City	13	M	Nenana School Flooring and Asbestos Abatement	30.00	30.00	0.00	25.00	0.00	3.25	0.00	0.00	0.00	5.00	30.00	2.00	2.33	3.00	2.00	3.00	0.00	8.00	2.33	21.67	2.67	0.00	7.67	177.92
Nenana City	25	M	Nenana School Boiler Replacement	27.00	30.00	0.00	20.00	0.00	3.25	0.00	0.00	0.00	3.00	30.00	2.00	2.33	3.00	2.00	3.00	0.00	15.00	0.00	17.00	4.00	0.00	7.67	169.25
Nenana City	67	M	Nenana School Fire Suppression System Replacement	24.00	30.00	0.00	0.00	0.00	3.25	0.00	0.00	0.00	0.00	30.00	2.00	2.33	3.00	2.00	3.00	10.00	2.00	0.00	15.67	2.00	0.00	7.33	136.59
Nome City	9	M	Nome Beltz Jr/Sr High School Roof Replacement Supplemental	30.00	30.00	0.00	25.00	0.00	1.30	0.00	0.00	0.00	0.00	30.00	3.00	2.67	3.00	2.00	1.00	0.00	13.99	0.00	24.33	5.00	0.00	8.67	179.96
Nome City	17	M	Nome Beltz Jr/Sr High School Generator Replacement	24.00	30.00	0.00	25.00	0.00	1.31	0.00	0.00	0.00	0.00	30.00	2.67	3.00	2.33	2.33	2.67	0.00	15.00	0.00	24.33	0.00	0.00	12.00	174.65
Nome City	41	M	Nome Elementary School Fire Alarm Replacement	27.00	21.25	0.00	25.00	0.00	1.30	0.00	0.00	0.00	0.00	30.00	3.00	2.67	3.00	2.00	1.00	5.00	7.00	0.00	21.33	1.33	0.00	6.33	157.22
Nome City	66	M	Nome Beltz Jr/Sr High and Nome Elementary Schools Secure Access and ADA Improvements	21.00	30.00	0.00	10.00	0.00	1.30	0.00	0.00	0.00	0.00	30.00	3.00	2.67	3.00	2.00	1.00	0.00	6.49	2.00	16.33	2.33	0.00	5.67	136.79
Northwest Arctic Borough	3	C	Deering K-12 School Renovation/Addition	24.00	22.31	0.00	10.00	0.00	2.58	9.18	12.34	24.21	10.00	25.00	2.00	2.00	2.67	2.00	2.67	0.00	14.24	18.33	15.00	6.67	4.00	8.67	217.86
Northwest Arctic Borough	33	M	June Nelson Elementary School Partial Roof Replacement	30.00	30.00	0.00	10.00	0.00	2.58	0.00	0.00	0.00	10.00	25.00	2.00	2.00	2.67	2.00	2.67	3.33	13.43	0.00	16.00	3.33	0.00	7.00	162.02
Northwest Arctic Borough	47	M	Davis-Ramoth K-12 School Rehabilitation, Selawik	27.00	14.73	0.00	10.00	0.00	2.69	0.00	0.00	0.00	10.00	25.00	3.00	2.33	3.00	2.33	2.67	0.00	11.50	5.33	17.33	4.67	0.00	11.67	153.25
Saint Marys City	68	M	St. Mary's Campus Renewal and Repairs	30.00	30.00	0.00	10.00	0.00	1.12	0.00	0.00	0.00	0.00	30.00	2.00	3.00	3.00	2.33	2.33	0.00	3.03	1.00	13.33	0.00	0.00	4.67	135.82
Sitka Borough	61	M	Keet Gooshi Heen Elementary Covered PE Structure Renovation	30.00	19.50	0.00	10.00	0.00	0.90	0.00	0.00	0.00	3.00	30.00	2.67	2.00	2.00	2.00	2.67	0.00	5.15	1.00	16.33	3.00	0.00	10.00	140.22
Southeast Island	50	M	Thorne Bay K-12 School Fire Suppression System	30.00	13.49	0.00	10.00	0.00	2.57	0.00	0.00	0.00	8.00	30.00	1.67	3.00	2.00	2.00	2.00	10.00	6.87	0.00	13.67	5.00	0.00	10.33	150.60
Southeast Island	59	M	Thorne Bay K-12 School Mechanical Control Upgrades	27.00	13.49	0.00	10.00	0.00	2.57	0.00	0.00	0.00	8.00	30.00	1.67	3.00	2.00	2.00	2.00	3.33	8.00	0.00	14.33	8.00	0.00	6.33	141.73
Southeast Island	60	M	Thorne Bay K-12 School Flooring Replacement	15.00	13.49	0.00	25.00	0.00	2.57	0.00	0.00	0.00	0.00	30.00	1.67	3.00	2.00	2.00	2.00	0.00	4.00	0.00	28.00	3.33	0.00	8.67	140.73
Southeast Island	71	M	Port Alexander K-12 School Domestic Water Pipe Replacement	18.00	28.13	0.00	0.00	0.00	2.39	0.00	0.00	0.00	3.00	30.00	2.00	3.67	2.67	2.00	2.00	5.00	11.67	0.00	14.00	2.67	0.00	6.33	133.52
Southeast Island	90	M	Thorne Bay K-12 School Underground Storage Tank Replacement	24.00	13.49	0.00	10.00	0.00	2.57	0.00	0.00	0.00	0.00	30.00	1.67	3.00	2.00	2.00	2.00	0.00	2.00	0.00	15.00	0.00	0.00	6.00	113.73
Southeast Island	92	M	Port Alexander and Thorne Bay K-12 Schools Roof Replacement	21.00	15.78	0.00	0.00	0.00	2.39	0.00	0.00	0.00	0.00	30.00	2.00	3.67	2.67	2.00	2.00	0.00	6.00	0.67	14.33	2.67	0.00	5.00	110.17
Southwest Region	55	M	Twin Hills K-12 School Renovation	30.00	30.00	0.00	10.00	0.00	1.48	0.00	0.00	0.00	10.00	25.00	1.00	2.00	2.33	2.00	2.00	0.00	8.71	0.00	11.00	8.00	0.00	3.67	147.18
Southwest Region	72	M	Ekwok K-12 School Renovation	27.00	30.00	0.00	0.00	0.00	1.48	0.00	0.00	0.00	0.00	25.00	1.00	2.00	2.33	2.00	2.00	0.00	18.71	0.00	11.33	6.67	0.00	3.67	133.19
Southwest Region	89	M	Aleknagik K-12 School Renovation	24.00	30.00	0.00	0.00	0.00	1.48	0.00	0.00	0.00	0.00	25.00	1.00	2.00	2.33	2.00	2.00	0.00	4.26	0.00	10.33	6.00	0.00	4.00	114.40
Valdez City	19	M	Districtwide Generator Replacement	30.00	19.69	0.00	25.00	0.00	1.37	0.00	0.00	0.00	10.00	30.00	3.00	3.00	2.33	2.33	2.33	0.00	4.00	0.00	28.33	2.33	0.00	10.67	174.40
Valdez City	34	M	Hermon Hutchens Elementary School Partial Flooring Replacement	27.00	30.00	0.00	25.00	0.00	1.34	0.00	0.00	0.00	3.00	20.00	2.33	2.33	2.67	2.00	3.00	0.00	4.00	0.00	28.67	2.67	0.00	7.67	161.67
Yukon-Koyukuk	1	M	Rampart K-12 School Renewal	27.00	30.00	0.00	20.00	0.00	2.49	0.00	0.00	0.00	10.00	30.00	3.00	2.33	3.00	2.00	2.67	0.00	44.46	6.33	20.67	5.67	0.00	11.67	221.28
Yukon-Koyukuk	53	M	Roof Replacement, 3 Schools	30.00	29.85	0.00	10.00	0.00	2.49	0.00	0.00	0.00	10.00	30.00	3.00	2.33	3.00	2.00	2.67	0.00	0.00	0.00	15.00	3.67	0.00	4.67	148.67
Yupiit	42	M	Mechanical System Improvements, 3 Schools	30.00	3.69	0.00	25.00	0.00	1.80	0.00	0.00	0.00	0.00	30.00	2.00	3.33	3.00	3.00	3.00	0.00	6.77	1.33	27.00	8.33	0.00	8.00	156.25
Yupiit	52	M	Tuluksak K-12 School Generator Replacement	24.00	4.00	0.00	25.00	0.00	1.80	0.00	0.00	0.00	0.00	30.00	2.00	3.33	3.00	3.00	3.00	5.67	15.00	0.00	16.33	3.00	0.00	10.33	149.46
Yupiit	74	M	Tuluksak K-12 School Fuel Tank Replacement	27.00	4.00	0.00	10.00	0.00	1.80	0.00	0.00	0.00	3.00	30.00	2.00	3.33	3.00	3.00	3.00	6.67	10.00	0.00	14.00	2.67	0.00	8.33	131.80

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PUBLIC NOTICE

Reconsideration of FY2024 CIP Grant Rankings

Pursuant to AS 14.11.013(e) and 4 AAC 31.026(a), the Department of Education & Early Development will hold public hearings to receive oral and written comments on the priority ranking of proposed school construction and major maintenance projects for FY2024, which is available to view at: education.alaska.gov/facilities. The hearings will be held by teleconference.

- November 17, 2022, from 1:00 p.m. to 4:30 p.m.
- November 21, 2022, from 9:00 a.m. to 12:00 noon.
- November 30, 2022, from 9:00 a.m. to 12:00 noon and 1:00 p.m. to 4:30 p.m.

All hearings are by appointment and open to the public. Join [Zoom Meeting](https://us02web.zoom.us/j/81204521999) (us02web.zoom.us/j/81204521999) or call (888) 475-4499 US Toll-free. Meeting ID: 812 0452 1999

A school district requesting reconsideration of its eligibility determination, the priority ranking assigned to a project, its scope as approved by the department, or the project's budget, or denial of waiver of local contribution requirement, shall file, not later than November 30, 2022, at 4:30 p.m., a written request for reconsideration that states:

- the specific objection;
- a summary of evidence that the department erred in its eligibility determination, priority ranking of the project, the scope of the project allowed, or the amount of the project budget approved; and
- the relief sought.

A district may request reconsideration without attending the public hearing, but the request must be received by the department no later than the closing time of the public hearings. Oral and written comments should focus on how the department erred in ranking a project, in determining allowable scope of a project, or in determining the approved amount of a project budget.

Districts requesting a hearing or persons with disabilities who need a special modification in order to present their comments at the hearing should contact Sharol Roys at sharol.roys@alaska.gov or call (907) 465-6470 no later than three business days prior to the hearing date.

Submit written requests via e-mail to:
Elwin.Blackwell@alaska.gov

Or by mail (must be received by November 30):

Department of Education and Early Development
Facilities
P.O. Box 110500
Juneau AK 998011-0500





SOUTHEAST ISLAND SCHOOL DISTRICT

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

FUNDRAISING ACTIVITY REQUEST

All fundraising activities for Southeast Island School District students, schools, activities, and programs need prior approval using this form.

Section 1: Activity Request

Date Submitted: _____ (Must be requested 10 days in advance of activity)
Name of Activity: _____ Group: _____
Detailed description of fundraising activity: _____

Purpose of fundraising: _____
Dates of fundraising: _____
Details of school property/materials needed (if applicable): _____
Name(s) of adult sponsor: _____

Signature of Sponsor Date Signed

Section 2: Crowdfunding Information (see Crowdfunding on p.2 for details)

Is this a crowdfunding activity: Yes No
If yes, please complete the following Crowdfunding Approval (please complete all that apply - a signature or NA is required):

Technology Director Date

Maintenance Director Date

ASC President or Treasurer Date

Superintendent/Designee Date

Section 3: Approval

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

Activity is Approved: Yes No

Principal Date Signed

Upon completion, form was submitted to the SISD Business office: Yes No
(A completed copy of this form will be forwarded to the originator.)

Additional Information

It is the intent of the Southeast Island School District that fundraising be a participatory activity with the students who are receiving the benefit of the fund raising. Parents may also participate in approved fundraising activities.

Crowdfunding

Crowdfunding is the practice of funding a project, idea, or items by raising small amounts of money from a large number of people, typically via the internet. The following summarizes the District's guidelines and procedures for District staff when wanting to initiate a crowdfunding effort. Note: The District will take into account the volume of requests and may reserve the right to limit the number of requests approved.

1. Establishing any online crowdfunding accounts on behalf of a classroom, school or the District, requires written pre-approval from the Superintendent/Designee, who must also ensure BP 3290 is followed.
2. Requests for technology must also be pre-approved by the Technology Director.
3. Requests that require electric, plumbing or other facility considerations must be approved by the Maintenance & Operations department.
4. Approved requests must be forwarded to the Business Office.
5. Following notification of final approval, the staff member can create the crowdfunding page.
6. No use of the District name, logo, or likeness by any staff member, student or school group may be used for crowdfunding purposes without prior written permission as stated above.
7. The District will not fund the remainder of projects receiving partial funding from donors.
8. All cash or property secured from crowdfunding is the property of the District.
9. All funds raised must be deposited to the ASC's checking account as soon as possible, accompanied by a dated report from the crowdfunding site.
10. SOP No. 5 – Purchasing must be followed for the expenditures made with the proceeds of any crowdfunding.
11. If there are any unspent funds, the ASC will determine the appropriate way to spend or return the unused funds.
12. All items/materials obtained through District-approved crowdfunding are the property of the District. While preference is given for the items/materials to be used and maintained by the employee/group who originally obtained them through crowdfunding, the District reserves the right to transfer such items/materials to another classroom and/or teacher, where necessary.

BP 3290 Gifts, Grants and Bequests

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.

SISD BOARD MEETINGS CALENDAR OF AGENDA ITEMS

August	<ul style="list-style-type: none"> • Welcome Staff and Students • Crisis Response Plan Review • Student Handbook Review • Parent Involvement Policy and Handbook Review • Annual Public Notices to Parents • Six Year Capital Improvement Plan Approval • Board Policy Updates • Title I District and School-Wide Plans
September	<ul style="list-style-type: none"> • Site Enrollment • Review Student Assessment Data • Graduation Date Approvals • SISD Resolutions (AASB Call for Resolutions) • Plan AASB Leadership Conference Attendance • Annual Progress & Summary Report for Student Nutrition and Physical Activity • Work Session: ASC Officer Election Certification; ASC Training & School Year Goals/Objectives Development
October	<ul style="list-style-type: none"> • New Board Member Orientation Work Session/Oath of Office • Board President and Clerk Elections • Appoint Legislative Liaison & Advocate for AK Youth Liaison • Appoint Student Board Representative(s) • Review AASB Resolutions • Report Student Count • Board Public Opinion Survey
November	<ul style="list-style-type: none"> • Audit Review/Budget Revisions • Annual audit of student organization accounts (ASC) • AASB Conference • Review and Refresh Strategic Plan/timeline
December	No Scheduled Meeting
January	<ul style="list-style-type: none"> • Budget Revisions • Plan for February Legislative Visits • ID Lobbying Strategies & Issues for Legislative Visits • Superintendent Evaluation
February	<ul style="list-style-type: none"> • Plan for AASB Spring Fly-In (if attending) • Board Self-Evaluation/Goal Update and Review
March	<ul style="list-style-type: none"> • Budget Development • Teacher Contracts • AK STEPP Needs Assessments • School Calendar Adoption
April	<ul style="list-style-type: none"> • Graduation Attendees • Budget Development • Teacher Contracts • Capital Improvement Plan/Facility Needs Report
May	<ul style="list-style-type: none"> • Budget Development • School District Report Card to the Public • Bruce Hill Scholarship
June	<ul style="list-style-type: none"> • Budget Adoption • Board Policy Updates from AASB • Disciplinary Action Data Review • Curriculum Quarterly Reports
Every Month	<ul style="list-style-type: none"> • Policy Review • Stipend and Mileage Forms 229 • Exemplary Stakeholder Nominations

ASC Agenda

Barry C. Stewart Kasaan School
10/17/2022

Call to order:

4:07 pm

Attendance: Mike Congdon, Karen Freese, Jessica west, Terry West,
Anna Congdon, LaNeice Congdon

Approve the Agenda : Jessica motions to approve the agenda, Terry seconds, All in favor, motion carries.

Approval of last meeting minutes: Jessica motions to approve, Karen seconds, All in favor, motion carries.

Adjustments to agenda:

- Talk about Vacuum again.
- Redo the minutes that were changed.

Treasury report: balance 19,379.50

Reimbursements have been paid. We need to look into what one of the charges was. Aug. 31, for \$119.88. No one knows where this charge came from. Terry will look into this and figure out if the district ordered it or what.

Lead teacher report:

- Fundraisers - Friday will be the fence fundraiser in Thorne Bay at Sheri Beckers house. Most of the supplies are supplied.
- Garden is being worked on, getting new seeds and stuff ready. We need to put up a sign to let people know that the food is not for the public.
- End of the quarter is next week. Everything needs to be finalized by next Wed.
- Library still does not have power. We are just waiting for the electrician to come back.
- The three sided gym also needs its lights fixed. Maybe a timer would be a good idea. Make sure to make a sign or tell everyone to turn the lights off.

- Middle school basketball is starting. Parent meeting tomorrow. We have a couple kids interested in playing. Jessica is willing to drive kids in, so will Mike. Andy says his kids aren't really interested. It depends on who the coach is.
- We put in for new tables and chairs. The tables break down from a big table to individual tables.

Pumpkins party - Pumpkins are ordered and are coming to Thorne Bay. LaNeice will get some tools if she goes to Ketchikan. If not we will ask parents to supply their own tools. It is a pot luck so food should be taken care of. The school could possibly make something from the green house

Christmas party - Andy was planning on helping with the Christmas party. We need to talk to him about what he is planning. Will it be an adult party or family? Now named the Holiday Party. We need an agenda or something to make sure the party moves along. Karen will play the Frosty the Snowman game. The Giving Tree will be put up this year in Nov. The presents will have to be turned in earlier so we can make sure all the gifts are ready. We need to find a santa. We can also have a white elephant, or gift exchange. Andy showed up at the end and we discussed a little more.

Kasaan Covered play area,- see above

boiler room, - issues getting power to the building and there is no power at all in the building. The transformer is too far away. We might need a new pole and transformer. We would like to do archery in there when it is ready.

library update - electricity, and all fixtures in the bathroom.

Sports: Archery and Airsoft on Thursdays in Thorne Bay. James Stevens will not be coaching this year it will be Teri Kohn. James will be organizing nationals. See above for basketball update.

Reimbursement :

Mike - sandy beach picnic

Jessica West motions to reimburse Mike Congdon for \$173.01. Seconded by Terry West. All in favor, motion carries.

Jessica West motions to adjourn, Andy West seconds, all in favor motion carries.
5:00pm



Hollis School

"Where education meets the whole student
And challenges us all to look beyond what we can only see."

Advisory School Council Meeting Agenda and Notes

September 29, 2022

3:00 PM

Southeast Island School District

Vision: Students are equipped to realize their dreams and aspirations.

Mission: Together we will foster student skills to achieve their goals and adapt to an ever-changing world.

Annual District Goals

Prepare Students for Post-Secondary Life

Provide Sufficient/Effective Staff Support

Improve Communication District and Community Wide

Increase Visibility to Share Lifestyle and Increase Enrollment

Hollis School ASC MEMBERSHIP AND MEETING AGENDAS, NOTES, DATES & TIMES:

Here is a link to Hollis ASC Meeting notes, agendas, and supporting documents:

<https://drive.google.com/drive/folders/1Hhp4RZx04oJc61LCCitf90CZ2wCtLo7y?usp=sharing>

ALL Hollis Community members and Hollis School students and families are invited and encouraged to attend our Hollis Advisory School Council (ASC) meetings. Unless otherwise noted all meetings are in person at Hollis School or virtual via Google Meets at video call link: <https://meet.google.com/whm-fbvs-pqg>

Or dial: (US) +1 475-328-0552 PIN: 767 436 652#

AGENDA: All referenced items for this meeting may be found in this shared folder:

<https://drive.google.com/drive/folders/1zfYepo2iNJUdH-vRI6o1Rq0YJiHqwFNA?usp=sharing>

A. Call To order: at 3:00 PM.

B. In attendance:

- In Person: Lisa Cates, Amanda Baker, Isaac Starkweather, Alex Brewer, Jaclyn Aspery, Jose Vasquez, Maddy Bozeman, Axe Adkison, William Aspery, sophia starkweather, CJ Vasquez, Jason England, Peatmoss Adkison
- On Line:
- Excused:

C. People to be heard: Shane Nixon, Lisa Cates

2022-2023 officers and standing members:

Superintendent: Sherry Becker

Principal Shaine Nixon

- President: Peatmoss Adkison
- Vice President: Jason England
- Secretary: Amanda Baker
- Treasurer: Amanda Baker

- Student Representative: Sophia Starkweather
- Lead Teachers— *Julie Vasquez/Lisa Cates*

AGENDA Items for October 27, 2022 Advisory School Council Consideration with notes under ITEMS DISCUSSED:

Approval of minutes from meeting: September 29, 2022:

[W NOTES September 29, 2022 - Hollis ASC Meeting.docx](#)

- *September 29, 2022 minutes:* move and approve to accept the minutes as written.
 - Moved to: Jason England
 - Seconded: Sophia Starkweather
 - Action: Motion carried unanimously

Approval of October 27, 2022 agenda:

- October 27, 2022 Agenda: move and approve to accept the agenda as written.
 - Moved to: Jason England
 - Seconded: Cj Vasquez
 - Action: Motion Carried unanimously

Resources from prior training:

ASC and Roberts Rules of Order Training

Here is a link to the SISD ASC Handbook: [ASC Handbook SISD Revised 9.11.20 copy.jpg](#)

Here is a copy of a Robert's Rules of Order Cheat Sheet for Nonprofits: [Robert's Rules of Order Cheat Sheet for Nonprofits BoardEffect.pdf](#)

***STANDING ITEM:**

Treasurers' reports and accounting:

Follow Up on requested account bank change and reporting - see April 15, 2021 Minutes from [April 15, 2021 Hollis ASC.docx](#)

DISCUSSION:

Balance: \$6102.10

Online banking progress: Need minutes with letterhead and district seal, 2 persons

Amanda Baker, Julie Vasquez, Shaine Nixion

Account Transfer progress: Waiting on information that this has been completed

Updated district record progress:

Expenses to consider::

STANDING ITEM:

Mission and Vision and Goals and Objectives:

Supporting documents are located in this folder: [ASC Hollis Goals, Plans, Vision & Mission Work](#)

Staff update on:

- "How we Do School" progress and transition plans.
- FY 2022-23 Academic focus: 233
 - Alaska Studies and Civics
 - 1/2 Mile Creek

- Food sustainability Grant programs
- Hollis & Alaska Story: School Time Capsule
- I Am... We Are

DISCUSSION: No Updates

****ACTION:**

STANDING ITEM: Projects

- Project Updates:
 - Emergency Plan Update
 - Student Store
 - School Business
 - Camp and after school programming
 - Garden & Greenhouse
 - ;Bicycle Project

DISCUSSION: Checklist with summaries and resources almost completed. Jose is in charge of the student store. Jaclyn is doing the business side for math. Garden is still thriving. Bicycle's need to be hauled, School Feildtrip?

****ACTION:**

STANDING ITEM: Fundraising

- Ideas:
 - Fun Run
 - Pizza Delivery

DISCUSSION: Checklist with summaries and resources almost completed.

****ACTION:** fundraising for student travel.

STANDING ITEM:

Construction:

Plans during construction:

****DISCUSSION:** no updates

****ACTION:**

STANDING ITEM:

Communication, Events and Activity schedule for the 2022-2023 year:

Update on processes

School Facebook Page

Annual and Weekly Calendar

Introduction of the District Communication System

****DISCUSSION:**

****ACTION:** letter being sent to superintendent to fix communication issues

STANDING ITEM:

Athletics: Updates Archery, Shooting, Wrestling:

Coaches, schedules

****DISCUSSION:** update on archery standing, karen possibility for Middle School Basketball practice.

****ACTION:**

STANDING ITEM:

Campus Maintenance (Water, Heat, Power, Building, Grounds, Vehicles)

****DISCUSSION:** phone works! wires were crossed now they are fixed. Oil heat is being used to keep doors and windows closed, lights off. Maintenance will remove the tv, new tv to be installed

****ACTION:**

STANDING ITEM:

**Personnel and Volunteer Programs: recruitment, hiring and retention
Volunteer Opportunities**

DISCUSSION: Need to find community members to sign up and help out. Jason England has been helping in many areas.

****ACTION:**

New Business:

ITEM:

School-wide plan and Parent Engagement plan.

What idea, suggestions do you have?

DISCUSSION: Is this still an agenda item? Email agenda Items. Make food, to bring in parents and community members.

****ACTION:**

The next meeting will be at 3:00 PM on November 30, 2022 -.

***Next SISD Board of Education Work Session and Meeting [BoardBook Link](#)**

Southeast Island School District is inviting you to a scheduled Zoom meeting.

Topic: Southeast Island School District Board of Education Work Session

Join Zoom Meeting

<https://us02web.zoom.us/j/83550254573?pwd=RDJWN0IOSHNYdm9NNmJmbHJCyThSQTO99>

Meeting ID: 863 5006 6529

Passcode: 604722

Hollis School Public Calendar Link:

<https://calendar.google.com/calendar/u/0?cid=Y190OGNkZWQyNGM4OWtqaWY0MXAzbHVocDg5c0Bncm91cC5jYWxlbnRhci5nb29nbGUuY29t>

Information—all up-to-date information will be posted on our Facebook page and sent out on our school Facebook Messenger Group.

School contacts:

Please share suggestions/questions/concerns by any of the following:

1. • private message both Julie and Lisa, ²³⁵
2. • email both Julie jvasquez@sisd.org and Lisa lcates@sisd.org,

3. • and/or call -please leave a voicemail as you can- the school 907-530-7108 or lisa at 907-530-7007 (home) or 208-860-7752 (cell)

Adjournment:

- Move to adjourn: Jason England
 - Seconded: William Aspery
 - Vote to Adjourn: Approved
 - Adjourned: 3:36

Naukati School

Advisory School Council Meeting Notes

Date: November 9th, 2022

I. Call to order:

A. Meeting was called to order at 5:03pm on November 9th, 2022.

B. Members present are: Cassandra Christopherson, Sharlet Collins, Laura Anania called in on the phone, Dawn Sheets, Cari and Ernie Jones, Shane Nixon and Tara Musser.

II. Approval of agenda:

A. Motion to approve: Dawn makes a motion to approve the amended agenda.

B. Seconded: Cari Jones

C. Motion Passed? Motion passes

III. Approval of minutes from prior meeting:

A. Motion to approve: Dawn Sheets makes motion to approve

B. Seconded: Cari Jones

C. Motion Passed? Motion passes

IV. People to be Heard/Public Comment

None

V. Administrative Reports:

A. Lead Teacher Report

School is busy. We are keeping up with fundraising and have done well so far this year. We did a carnival, the kids had a lot of fun helping. We made around \$1000.00. We are looking forward to our Veterans day dinner and the kids are decorating and practicing their parts. There are parent teacher conferences next week.

B. Administrative Report: There isn't a lot to report. The Coffman School set up a game to play volleyball with Naukati but we are going to have to postpone for a later date due to coordinating issues. Christy and Shane are going to be going down south for a funeral and will be gone for a few days. The kids are selling flashlights for an archery fundraiser. It's a really good deal for the kids. If they sell 5 flashlights the kids get to keep the light. If the kids sell 12 flashlights they get a bow. Shane has 5 kids shooting and Naukati has 12.

C. Treasurer Report : Dawn did not get her report finished before the meeting but has some information to share. With the statement being a month behind and not having access to online banking it is very difficult to balance and keep track of what is going in and out.

1. We have \$957 from the carnival, \$515 from general ASC funds, a \$20 check to be deposited.
2. September statement amount is \$17,282.07

VI. Old Business:

A. School Improvement plan- We need to get with Molly and set up a meeting as soon as possible. This is not going to be just one meeting, but one of many. We need to get the word out as soon as a date is set and get as many people involved as we can so we have input.

B. New Business

1. Drawing of the winner for the cord of Yellow Cedar- Tara drew Grace Heppe as the winner. We called her up and told her the good news. She was very excited. Sharlett will contact her with the date of delivery as soon as we know when that will be. Sharlett estimates we made \$2500 to \$3000, but still has to count up all the money and will have the exact amount next meeting. Way to go Naukati they sold a lot of tickets and really hit this fundraiser hard. We appreciate everyone who was involved and all the kids who participated. Sharlett will be turning everything into the chamber of commerce.
2. Request funds for Christmas- We need to find out how many children we have in the community to buy presents for. Tara makes a motion to spend up to \$20 a kid for a Christmas gift. Laura seconds the motion. Motion passes.
3. Switching Banks from First to Tongass Federal Credit Union- Laura went to First Bank today to deposit money and the bank would not let her deposit without a deposit slip. We have not had very good customer service when going in to do

business with First Bank. Laura has tried to get online access so we can do online banking and is unable to. We would like to switch to Tongass Federal Credit Union. They have amazing customer service and we can get online access. Laura is going to take the \$1492.00 that she was going to deposit the other day to open an account at Tongass Federal Credit Union. Sharlett Collins will be a signer, Laura Anania will be a signer, and Dawn Sheets will be a signer for this account. We will have two signers for any transaction. Tara makes a motion to change banks from First Bank to Tongass Federal Credit Union. Dawn Sheets seconds the motion. All in favor, motion passes.

4. Request funds for Thanksgiving- We will be serving turkey, ham, mashed potatoes and gravy and rolls. This will be a potluck dinner and flyers will be sent out to the community. Laura makes a motion for up to \$300 for Thanksgiving dinner. Sharlett seconds. Motion passes
5. Community work for school kids- Abby Twyman sent an email to Laura asking if there is any interest from our students to do work and then the money will go to the schools ASC. We need a lot more information on this subject to be able to determine how to proceed with it. This is an amazing way that the community can help with sports and contribute to the school and the kids in the community.
6. Request funds for Atticus travel- Laura is requesting funds for Atticus food money for his trip to plights club in Juneau this weekend. This is not needed as Amy will be giving students \$200 for food stipend.

7. Resignation- Sarah Vasser put in written resignation of her position as our president. She is now living in Craig and just does not feel like she is very helpful that far away and it makes it alot harder to make the meetings. We need to post for this position and get a new president as soon as possible.

Public Comment- Talk about the wreath making and when we can do this. Cari is available this Thursday at 3:30. The Christopherson girls would like to help but will be gone. We are just making a couple samples so people can order right now. We hope to sell some at the bazzars. Thorne Bay has one coming up on November 19th.

Shane just found out about the VB game as well and we're rescheduling it after Thanksgiving as we just have too much going on right now. We will let everyone know when we have rescheduled.

VII. Schedule Next Meeting: The next meeting will be December 13th, 2022 at 5pm.

VIII. Adjournment:

- A. Motion to Adjourn by: Tara at 6:05pm
- B. Seconded by: Dawn

Port Alexander ASC

Month of _____ November _____ Meeting

Date/Time: November 10, 2022

Attendance: Molly, Julia, Deb, and Shanna

Meeting called to order by: Molly at 3:40

Motion to approve minutes : Deb, Shanna 2nd, AIF

Reports:

District Office:

There was a school board conference in Anchorage. Some of the school board members plus Sherry attended. To make it easier for us to dispose/burn our garbage at the school, Molly asked that we don't get single plastic containers and single milk containers.

Teachers -

Share Board Report

<https://docs.google.com/document/d/1pUz7n1MkDFtK9vLXdmYDn3ToQmDH-CSiLxnXasvNg5o/edit>

Treasurer: The tuition checks were finally deposited; but, it took a while because they were written to "AAATTSA" instead of PA ASC. They did deposit these, but next time the bank won't accept AAAATTSA checks. Shanna and Julia will work on reimbursements to Julia, then we will work on billing district for Form-line art and Whalefest costs. Will get this finalized before December 1st ASC meeting. ASC bought new phones, and the city will be donating \$500 to the ASC because of the clean-up we did with our AAATTSA program.

Student Council: NA

Old Business from September:

- **BINGO-** we are going to skip November Bingo, and plan on a December Bingo.

New Business:

- Donation from City of Port Alexander to ASC/AAATTSA \$500 for community service.
- Christmas funds for potluck/concert/santa visit - Move \$150 for main course. Deb 2nd Shanna, AIF
- Santa funds for all children in PA - Move \$25/student for Christmas presents. Molly, 2nd Shanna, AIF

- T-shirts - \$29 - we need to order XL and S. Julia needs to send a letter to parents for a bill of \$29 so ASC can get reimbursed.

Comments:

\$1000 extra duty to oversea preschool teacher - Julia

\$1000 extra duty to coordinate parent engagement - literacy related.

- In other schools, they are doing something like Dr. Seuss day where the community comes in to read with student, or have a book club for community.

PA Bizarre is on the 17th of December at 11-12

Adjournment: First Shanna _____ Second Julia _____ AIF passed Time: ___4:05pm__

Whale Pass School

Advisory School Council Meeting Minutes

Tuesday, October 25, 2022

3:35 pm

A. Call To order: Meeting was called to order at 3:35 pm.

B. Approval of agenda: Caleb Toman made a motion to approve the September ASC meeting minutes, Astrid Cook seconded the motion, all in favor, motion carried.

C. Approval of minutes from meeting: Kayleena Toman made a motion to approve the minutes of the Tuesday, September 27, 2022 ASC meeting. Kayleena Toman seconded the motion, all in favor, motion carried.

C. People to be heard: Andy Cook, Sherry Becker,

D. ASC Officers:

- **Principal**---Shaine Nixon
- **Superintendent**— Sherry Becker
- **President**— Kayleena Toman
- **Treasurer**— *Open*
- **Lead Teacher**— Andy Cook

E. Items for Advisory School Council Consideration:

- **New Business**
- Financial Report for August was presented by Andy Cook
- *Perkins Grant- Presented by Sherry Becker*
- *Title IA- Presented by Sherry Becker*
- *SISD Wellness Policy- Presented by Sherry Becker*
- *Migrant Ed Grant - Presented by Sherry Becker*
- *Discussion regarding purchase of quality coolers for school use. Sherry Becker advised that the purchase of coolers, cutting boards, and other items for food processing would be covered by a grant, and to send her either purchase orders or via Amazon. Caleb Toman mentioned that big cutting boards were for sale at Black Bear Store.*
- *District-wide meal program; Sherry Becker reviewed the federal meal program, and the fact that the district pays \$100,000 from the general operating budget. This number is increasing due to inflation. She also discussed anticipated food shortages, and the approved sources for accessing pork, beef, chicken, etc. . .*
- *Halloween Plans; The final Halloween plans were discussed, flyers will be posted around town.*
- *Thanksgiving Plans; similar to last year. Sherry Becker mentioned that turkeys were now in the neighborhood of \$75.*
- Drawing for gun calendar—²⁴⁵Wes Malcolm was the winner.

F. Announcements:

- Date of the next ASC meeting will be November 29, 3:30pm

G. Adjournment: Astrid Cook made a motion to adjourn at 4:04 pm, Sharon Toman seconded the motion, all in favor, motion carried.

H. Attendance: Sherry Becker, Elisa Rosier, Caleb Toman, Kayleena Toman, Sharon Toman, Caren Cooke, Astrid Cook, Andy Cook, Michelle Dempsey, most WPS students.



AASB School Law & Policy Day

Friday, December 9, 2022

8:30 - 8:45 am	Welcome & Introductions <i>AASB & John Sedor</i>
8:45 - 9:15 am	Preparing for Negotiations <i>John Sedor</i>
9:15 - 10:00 am	The Negotiations Process – At the Table <i>Saul Friedman</i>
10:00 - 10:45 am	Negotiations from the other end of the telescope. <i>Jessica Miguez, NEA-Alaska</i>
10:45 am	Break
11:00 - 11:45 am	When There Are Just Not Enough Cooks in the Kitchen – Bringing in a mediator. <i>FMCS Commissioner Ligia Velasque (Via Zoom)</i>
11:45 am - 1:15 pm	<i>Lunch on own</i>
1:15 - 1:45 pm	Some things Take Time: Tectonic Plates and Health Provisions <i>Sandy Daws – Kodiak School District</i>
1:45 - 2:30 pm	Health Insurance’s Rubik Cube
2:30 - 2:40 pm	Break
2:45 - 3:45 pm	Panel Discussion: A View (and Some Advice) from the Trench <i>(school district negotiators share stories and advice)</i>
3:45 - 4:45 pm	Show Me the Money – Negotiations and District Finance
4:45 pm	Wrap Up & Closing



AASB Equity Day

Saturday, December 10, 2022

8:30 am	Welcome Back & Gathering Activity
8:45 - 9:15 am	Laying the Groundwork: What is Equity? <i>AASB</i>
9:30 - 10:45 am	Science of Reading
10:45 - 11:00 am	Break
11:00 am - 12:00 pm	School Board Member's Role in Reading
12:00 - 1:30 pm	Lunch on Own
1:30 - 4:30 pm	Afternoon Sessions with Students (attending)
4:30 - 4:45 pm	Closing & Next Steps

[School Board's Role & Responsibility in Equity and Potential Outcomes](#)



2022 Youth On Boards

Session details subject to change if needed.

Anchorage, Alaska Hilton, Aspen/Spruce Room		
Friday, December 9th		
8:15-9:00	Breakfast	Provided to all participants
9:00 am – 10:30 am	Welcome, Icebreakers, and Introductions	Welcome and gathering overview from Elder Liz Sunnyboy, Claudia Plesa, Connor Meyer
10:45– 11:55am	Inspiration for Leadership	Ice breakers and hearing from a current board member, a student representative, and a student new to the role on why they serve on their boards.
Noon – 1:30 pm	Lunch provided	Board members and student representatives have lunch together and get a chance to connect informally.
1:30 – 2:45 pm	Who do we represent? What are our goals?	What else do you know about what your peers are experiencing? What are the goals of your school board? Review Strategic Plan/Vision and Mission-Reflect on SCCS results Cross the line (change the check marks)
2:45-3:30 pm	Testimony Practice	What is your take on vaping policy?
3:45-4:30	Board Structure Overview and Closing	Structure of Boards- their roles, how decisions are made Close and look to tomorrow
8:30 - 10:30 pm	Optional Evening Activity	TBD

2022 Youth On Boards

Session details subject to change if needed.

Saturday, December 10th		
8:15 - 10:15 am	Mock Meeting and Testifying Feedback to our Boards	What do you need to be successful at one of these meetings? <ul style="list-style-type: none"> ● Feedback to be provided to Board
10:30 am – 12:00 pm	Opportunities to listen to your peers and to share their experiences	Practicing ways to gather input from your peers: <ul style="list-style-type: none"> ● Putting on a panel ● Preparing students for testimony ● Circle conversations
Noon – 1:30 pm	Lunch provided	
1:30 – 2:30pm	Working Together with your Board- Review strategic plan	Review the strategic plan together and discuss current strategies being implemented by the Board.
2:30 – 4:00 pm	Strategizing Together- Supporting Youth on Boards	What solutions and ideas do you have for your board? What else is your board still wondering about? What are ways they can support your advisory role on the board?
4:00 – 4:30 pm	Closing and thank you to boards and youth representatives	Closing and acknowledgements



YOUTH ON BOARDS

Calling All Student School Board Representatives!

Register student School Board representatives or aspiring student representatives for a fun and informative two-day workshop. This event will run at the same time as AASB's Winter Academy, December 9-10 at the Hilton Anchorage.

Students will learn how to:



Serve on and work with your School Board



Advocate for your self and your peers



Make policy changes & impact School Board decisions

WHEN: Dec. 9-10, 2022

WHERE: Hilton Anchorage

Who: Students currently on, or interested in serving on a School Board

COST: \$325

Scholarships available!

Student leaders and school board members will discuss how to work together, plan, and connect. Participants will receive access to a copy of [Youth on Boards](#), slides, and editable materials to use in your school or district. A certificate of completion will also be provided.

CONTACT US

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