



SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION

Regular Meeting
November 17, 2021

PURPOSE STATEMENT

Together we will open students' minds to their dreams and aspirations and provide the tools needed to achieve them.

MISSION STATEMENT

All Southeast Island School district stakeholders will work together to provide a safe and healthy environment that fosters the development of personal, social and academic skills necessary for students to excel in our rapidly changing world and to become service-minded, life-long learners.

AGENDA

MEETING: 5:30 PM

LOCATION: Audio/Video Conference

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF AGENDA
5. WELCOME TO VISITORS
6. PUBLIC COMMENT 3
7. BOARD SEAT 2D VACANCY
 - A. Appoint Candidate to Fill Vacant Board of Education Seat 2D Until the Next Regular Election in October 2022
 - B. Oath of Office: Seat 2D 5
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, 2021 Meeting Minutes 6
 - B. Approval of November 2021 Financial Report 11
 - C. Employment:
 1. FY22 Classified Employment:
 - a. Thorne Bay: Raine Winge (Food Service)
 2. FY22 Extra-Duty Contracts: Alyssa Howell (Student Council Advisor), Heather Mendonsa (Concession Stand Coordinator)
 3. FY22 Coaches: Cassandra Christopherson (Naukati Elementary/Middle School Cross Country), Karen Giffey (Hollis Elementary/Middle School Cross Country)
9. ADMINISTRATIVE/BOARD REPORTS
 - A. Superintendent Report 20
 1. Thorne Bay Principal Report 22
 2. Area Principal/State & Federal Programs Report 24
 3. Student Services Report 26
 4. Maintenance Report 27
 5. Technology Report
 6. Child Nutrition Program Report 28
 7. Port Alexander/AAATTSA Report 29
 - B. Business Manager's Report 31
 - C. Student Board Representative Report 37
10. UNFINISHED BUSINESS
 - A. Action on Administrative/Board Reports
 - B. Board Policy Updates
 1. 2nd Reading, BP 5040, Student Nutrition and Physical Activity 39
 2. 2nd Reading, BP 6172, Special Education 49
11. NEW BUSINESS
 - A. Appointment of School Board Liaisons
 1. Legislative Liaison
 2. Youth Advocate Liaison

B.	Lease and Sub-lease with Coffman Cove Development, LLC, for the SISD Restaurant and the Land that the Restaurant Occupies	52
C.	Coffman Cove Greenhouse Proposal	53
12.	INFORMATION ITEMS	
A.	Letters and Communications	
B.	Reports and Information	
1.	FY 2021 Audited Financial Statements	54
2.	Lease with the City of Thorne Bay for the Land that the SISD Restaurant Occupies	
3.	Exhibit Updates	
a.	E 6142.1 Topic Exclusion Form	175
4.	FY23 Capital Improvement Project Initial Ranking and Information	176
5.	Calendar of Agenda Items	203
6.	Advisory School Council Meeting Minutes	
a.	Barry Craig Stewart Kasaan	204
b.	Hollis	205
c.	Howard Valentine Coffman Cove	209
d.	Naukati	210
e.	Thorne Bay	212
f.	Whale Pass	221
13.	ADVANCE PLANNING	
A.	Planning for the Next Regular Board Meeting: 3rd Wednesday in January is January 19, 2022	
B.	Youth Leadership Institute (December 3-5, virtual)	223
C.	AASB School Law and Equity Academy (December 10-11, 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



OATH OF OFFICE

SOUTHEAST ISLAND SCHOOL DISTRICT
BOARD OF EDUCATION

“I, _____, do solemnly swear that I will support and defend the Constitution of the United States and the Constitution of the State of Alaska, and that I will honestly, faithfully, and impartially discharge my duties as a Southeast Island School District Board Member to the best of my ability.”

5

Dated at Thorne Bay, Alaska, this 17th day of November, 2021

Board Member

Date

Board Secretary, Attest

Date

SOUTHEAST ISLAND SCHOOL DISTRICT BOARD OF EDUCATION
REGULAR MEETING
October 26, 2021

MINUTES

CALL TO ORDER

Board President Shannon Silverthorn called the meeting to order at 5:33 PM

ROLL CALL

Shannon Silverthorn, Sandy Curtis, and Tia Nardini attended in person at Hollis School. Rebecca Saffold attended via audio/video conference. Shane Scamahorn was absent.

A quorum of board members was established.

APPROVAL OF AGENDA

Motion: *Approve the agenda with the addition of the Hollis student presentation and the election of the student board representative to be placed directly after the approval of agenda.*

By: Curtis

Second: yes

Board Vote: 4 in favor; 0 opposed

Resolved: motion carried

APPOINT STUDENT REPRESENTATIVE TO THE BOARD OF EDUCATION

Motion: *Appoint Chloe Vasquez as the Student Representative to the Board of Education.*

By: Curtis

Second: yes

Board Vote: 4 in favor; 0 opposed

Resolved: motion carried

Chloe Vasquez took the oath of office and was welcomed as the 2021-2022 Student Board Representative.

WELCOME TO VISITORS

Board President Shannon Silverthorn welcomed visitors attending in person, via audio conference, and via videoconference: Loni Nguyen, Peter Nguyen, Nhung Dinh, Sabrina Marconie, Julie Vasquez, Denae Carson, Karen Giffey, Sandra Nessett, Axe, Jose, CJ, Isaac, Sophia, Papa, Branzon Anania, Laura Anania, Cassandra Christopherson, Amy Jennings, Amy McDonald, Aly Howell, Carol

Randolph, Matt Gore, Joanna Schneider, Terri Kohn, Andy Cook, Priscilla Goulding, Lucienne Smith

PUBLIC COMMENT

Loni Nguyen commented regarding the Coffman Cove greenhouse. Papa commented regarding the ARPA plan, masks, vaccines, and rights. Sandra Nessett commented regarding visiting school. Priscilla Goulding commented regarding the Coffman Cove greenhouse. Aly Howell commented regarding greenhouses and teaching.

ELECTION OF OFFICERS

Nomination: Shannon Silverthorn for President

Board Vote: 4 in favor; 0 opposed

Resolved: Shannon Silverthorn was elected as president.

Shannon Silverthorn took the oath of office for board president.

Nomination: Sandy Curtis for Clerk

Board Vote: 4 in favor; 0 opposed

Resolved: Sandra Curtis was elected as clerk.

Sandy Curtis took the oath of office for board clerk.

APPROVAL OF CONSENT AGENDA

Motion: Approve the consent agenda to include the September 3, 2021 regular meeting minutes, the October 2021 financial report, and employment of all classified and certified employees listed [Coffman Cove: Yvonne Drozdowicz-Somfleth (Food Service, Paraprofessional); Hollis: Karen Giffey (Food Service); Kasaan: Amanda Hendrixson (Food Service); Naukati: Robert Deuel (Food Service), Shelley Guerra (Paraprofessional), Pamela Martensen (Student Transportation Aide/Driver); Thorne Bay: Maria Lineker (Food Service); District: Matthew Mendonsa (Migrant Recruiter), Shane Williams (Food Service Coordinator/District Freight & Delivery)]

By: Curtis

Second: yes

Student Representative Vote: abstain

Board Vote: 4 in favor; 0 opposed

Resolved: motion carried

ADMINISTRATIVE/BOARD REPORTS

Sherry Becker gave the Superintendent's report. Topics included: student testing, the ARPA Mitigation & Prevention plan, AK-TRAILS and visit to Edna Bay, rapid COVID-19 testing, staffing, inservice, AAATSA program, AmeriCorps update, the Ag program raffle, departing volunteers Loni and Peter Nguyen. Department reports were included in the packet for Thorne Bay Principal, Area Principal/State & Federal Programs, Student Services, Technology, and Child Nutrition Programs. Superintendent Becker invited each department to provide additional comments.

Joanna Schneider highlighted the Thorne Bay 1st quarter assembly and Fall Festival. Deidre Jenson praised the Hollis students for their professionalism. Branzon Anania presented a verbal maintenance report including the Kasaan boiler, library, and 3-sided play area, the wood-fired boilers, Edna Bay facilities, and property lines for the Hollis School. Matt Gore highlighted Digital Citizenship Week, the Emergency Connectivity Fund, Esports, the RUS grant and tech/security refreshers.

Lucienne Smith gave the Business Manager's report. Topics included: the FY 2021 financial audit, Workers' compensation, and a review of standard operating procedures, including SOP #16, Fundraising Activities, SOP #17, Equipment – Lending, SOP #18, Equipment Inventory Procedures, and SOP #19, Equipment – Disposal or Sale.

BUSINESS ITEMS

Motion: Approve the SISD American Rescue Plan Act (ARPA) Mitigation and Prevention Strategies with the edits that we discussed [in the work session today].

By: Saffold

Second: yes

Student Representative Vote: abstain

Board Vote: 3 in favor; 0 opposed; 1 abstain

Resolved: motion carried

Motion: Approve the 2021-2022 contract with Hydaburg [City School District] for the THRIVE grant services

By: Curtis

Second: yes

Student Representative Vote: in favor

Board Vote: 3 in favor; 0 opposed; 1 abstain

Resolved: motion carried

Motion: Approve the contractual agreement with National Evaluation Group, LLC, for THRIVE grant evaluation and consultation services.

By: Saffold

Second: yes

Student Representative Vote: in favor

Board Vote: 3 in favor; 0 opposed; 1 abstain

Resolved: motion carried

Motion: Approve the contractual agreement with Klawock City School District for THRIVE grant services

By: Saffold

Second: yes

Student Representative Vote: in favor

Board Vote: 3 in favor; 0 opposed; 1 abstain

Resolved: motion carried

Motion: Move the board policy updates, 1st reading of BP 5040, Student Nutrition and Physical Activity, and BP 6172, Special Education, to a 2nd reading

By: Saffold

Second: yes

Student Representative Vote: abstain

Board Vote: 4 in favor; 0 opposed

Resolved: motion carried

Motion: Pursue the voluntary testing materials and training for each of the schools in the district and be able to administer the COVID-19 tests.

By: Curtis

Second: yes

Student Representative Vote: in favor

Board Vote: 3 in favor; 0 opposed; 1 abstain

Resolved: motion carried

Motion: Accept the resignation from Shane Scamahorn and declare a vacancy for Seat 2D

By: Curtis

Second: yes

Student Representative Vote: in favor

Board Vote: 4 in favor; 0 opposed

Resolved: motion carried

ADVANCE PLANNING

The next regular Board meeting will be on November 17, 2021 at 5:30 PM in Coffman Cove. A work session will precede the meeting at 4:30 PM for board interviews and a review of the FY 2021 audited financial statements.

PUBLIC COMMENT

Julie Vasquez and Aly Howell commented regarding voluntary onsite COVID-19 testing.

BOARD COMMENT

Sandy Curtis, Shannon Silverthorn and Rebecca Saffold thanked Hollis School for hosting the meeting and doing a great job. Rebecca Saffold also commented COVID-19 and testing.

ADJOURNMENT

Motion: Adjourn

By: Nardini

Second: yes

Student Representative Vote: in favor

Board Vote: 4 in favor; 0 opposed

Resolved: motion carried

Time: 7:58 PM

Shannon Silverthorn, Board President

Date

Sandy Curtis, Board Clerk

Date

DRAFT



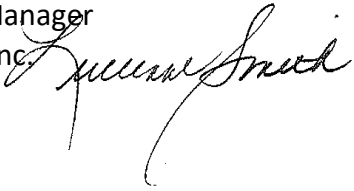
SOUTHEAST ISLAND SCHOOL DISTRICT

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

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Sherry Becker, Superintendent

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

Date: November 8, 2021

SUBJECT: 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 / 21

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
100 GENERAL OPERATING FUND	763.28	1,770,930.78	6,509,505.00	4,738,574.22	27 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	219,492.00	219,492.00	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	64,225.00	215,644.00	151,419.00	30 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	28,922.23	149,019.00	120,096.77	19 %
255 FOOD SERVICE FUND	0.00	7,810.04	118,500.00	110,689.96	7 %
256 FRESH FRUIT & VEGETABLES	0.00	0.00	10,103.00	10,103.00	0 %
260 TITLE I-A BASIC	0.00	0.00	98,808.00	98,808.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	91,365.00	91,365.00	0 %
262 MIGRANT BOOKS	0.00	0.00	980.00	980.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	10,000.00	10,000.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	31,431.00	31,431.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	65,369.00	65,369.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	7,902.66	7,902.66	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	6,043.86	50,000.00	43,956.14	12 %
280 CLSD	0.00	0.00	219,999.13	219,999.13	0 %
294 CARES GRANT - ELEMENTARY & SECONDARY SCHOOLS	0.00	0.00	21,333.47	21,333.47	0 %
295 CARES GRANT - GOVERNOR'S EMERGENCY EDUCATION	0.00	0.00	39,564.41	39,564.41	0 %
296 COVID RELIEF - CRRSA ACT - ESSER II	0.00	0.00	204,804.00	204,804.00	0 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	0.00	305,175.00	305,175.00	0 %
353 RURAL UTILITIES SERVICE	0.00	0.00	54,920.40	54,920.40	0 %
360 INDIAN EDUCATION	0.00	8,350.00	8,350.00	0.00	100 %
365 REAP	0.00	7,405.00	7,405.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	0.00	17,300.00	17,300.00	0 %
367 ASTRIDE HAIDA & TLINGIT GRANT	0.00	0.00	44,000.00	44,000.00	0 %
368 THRIVE	0.00	299,064.15	586,314.81	287,250.66	51 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 21

Fund	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
375 TEACHER HOUSING	16,414.78	31,154.45	110,000.00	78,845.55	28 %
500 KASAAN WOOD FIRE BOILER FIRE	0.00	104,202.05	142,565.64	38,363.59	73 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	0.00	91,746.38	91,746.38	0 %
504 19-014 TB MAINTENANCE ROOF REPLACEMENT	0.00	-4,346.65	-4,346.65	0.00	100 %
508 19-005 KASAAN K12 PLAYGROUND CONSTRUCTION	0.00	44,043.00	289,395.93	245,352.93	15 %
510 KASAAN TEACHER HOUSING REPLACEMENT	0.00	0.00	122,200.00	122,200.00	0 %
511 AEA LED LIGHTING	0.00	73,311.44	66,994.38	-6,317.06	109 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN	0.00	0.00	445,370.90	445,370.90	0 %
600 THE CAFE	0.00	2,000.00	4,450.00	2,450.00	45 %
711 STUDENT AGENCY FUND AGRICULTURE	353.00	5,252.35	0.00	-5,252.35	** %
Grand Total:	17,531.06	2,667,859.70	10,370,661.46	7,702,801.76	26 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 21

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND	304,656.28	1,808,396.02	6,432,136.00	6,432,136.00	4,623,739.98	28 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	0.00	219,492.00	219,492.00	219,492.00	0 %
205 PUPIL TRANSPORTATION FUND	8,774.11	24,265.91	155,262.00	155,262.00	130,996.09	16 %
237 ALASKA PRE ELEMENTARY PROGRAM	12,079.32	37,229.99	149,019.00	149,019.00	111,789.01	25 %
255 FOOD SERVICE FUND	22,871.66	79,897.78	214,461.00	214,461.00	134,563.22	37 %
256 FRESH FRUIT & VEGETABLES	0.00	4,977.33	2,950.00	10,103.00	5,125.67	49 %
260 TITLE I-A BASIC	1,762.02	15,079.90	61,589.00	61,589.00	46,509.10	24 %
261 TITLE I-C MIGRANT	4,873.79	19,423.95	64,939.00	79,939.00	60,515.05	24 %
262 MIGRANT BOOKS	0.00	0.00	980.01	980.01	980.01	0 %
264 Title IVA INNOVATIVE	0.00	1,753.42	10,000.00	10,000.00	8,246.58	18 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	17,217.00	17,217.00	17,217.00	0 %
268 TITLE VI-B IDEA	0.00	15,985.27	65,369.00	65,369.00	49,383.73	24 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	7,902.65	7,902.65	7,902.65	0 %
271 CARL PERKINS	0.00	0.00	15,000.00	15,000.00	15,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	4,494.13	15,583.95	50,000.00	50,000.00	34,416.05	31 %
280 CLSD	5,545.50	19,659.91	219,999.13	219,999.13	200,339.22	9 %
294 CARES GRANT - ELEMENTARY & SECONDARY	2,385.02	5,918.99	21,333.47	21,333.47	15,414.48	28 %
295 CARES GRANT - GOVERNOR'S EMERGENCY	3,371.91	22,481.12	39,564.41	39,564.41	17,083.29	57 %
296 COVID RELIEF - CRRSA ACT - ESSER II	3,006.06	49,820.20	206,804.00	206,804.00	156,983.80	24 %
297 COVID RELIEF - ARP ACT ESSER III	360.00	5,371.32	305,175.00	305,175.00	299,803.68	2 %
353 RURAL UTILITIES SERVICE	0.00	37,964.96	54,920.40	54,920.40	16,955.44	69 %
365 REAP	0.00	5,824.35	7,405.00	7,405.00	1,580.65	79 %
366 SELECT - KLAWOCK	1,931.39	5,643.12	17,300.00	17,300.00	11,656.88	33 %
367 ASTRIDE HAIDA & TLINGIT GRANT	3,749.19	14,399.32	44,000.00	44,000.00	29,600.68	33 %
368 THRIVE	10,137.40	51,402.07	580,709.77	580,709.77	529,307.70	9 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 21

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
375 TEACHER HOUSING	1,247.98	19,958.81	50,000.00	50,000.00	30,041.19	40 %
500 KASAAN WOOD FIRE BOILER FIRE	867.04	177,261.81	142,565.64	142,565.64	-34,696.17	124 %
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	50,000.00	50,000.00	50,000.00	0 %
502 19-007 THORNE BAY SCHOOL PLAYGROUND	0.00	50,451.00	91,718.87	91,718.87	41,267.87	55 %
508 19-005 KASAAN K12 PLAYGROUND	0.00	203,775.24	287,585.93	287,585.93	83,810.69	71 %
511 AEA LED LIGHTING	0.00	45,564.26	66,994.38	66,994.38	21,430.12	68 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT	0.00	33,965.64	445,370.90	445,370.90	411,405.26	8 %
600 THE CAFE	150.00	1,350.95	2,250.00	2,250.00	899.05	60 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	2,273.72	0.00	0.00	-2,273.72	*** %
Grand Total:	392,262.80	2,775,680.31	10,100,013.56	10,122,166.56	7,346,486.25	27 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 21

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	
	Current Month	Received YTD		To Be Received	% Received
000					
0000					
40 OTHER LOCAL REVENUES	763.28	5,668.68	25,000.00	19,331.32	22 %
47 E-RATE REVENUE	0.00	261,981.60	1,411,471.00	1,149,489.40	18 %
51 STATE-FOUNDATION PROGRAM	0.00	1,445,808.00	4,435,612.00	2,989,804.00	32 %
56 TRS On-Behalf	0.00	0.00	280,863.00	280,863.00	0 %
57 PERS On Behalf	0.00	0.00	76,559.00	76,559.00	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	55,692.50	0.00	-55,692.50	** %
Function Total:	763.28	1,769,150.78	6,509,505.00	4,740,354.22	27 %
Org Total:	763.28	1,769,150.78	6,509,505.00	4,740,354.22	27 %
621 HOWARD VALENTINE					
0000					
43 STUDENT ACTIVITY REVENUE	0.00	1,780.00	0.00	-1,780.00	** %
31 GREENHOUSE					
Function Total:	0.00	1,780.00	0.00	-1,780.00	** %
Org Total:	0.00	1,780.00	0.00	-1,780.00	** %
Fund Total:	763.28	1,770,930.78	6,509,505.00	4,738,574.22	27 %
Grand Total:	763.28	1,770,930.78	6,509,505.00	4,738,574.22	27 %

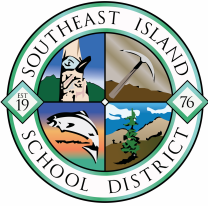
Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	16,578.78	48,015.86	180,240.00	180,240.00	132,224.14	26
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	2,893.21	5,420.89	17,100.00	17,100.00	11,679.11	31
400 SCHOOL ADMINISTRATION	642.19	4,989.03	6,995.00	6,995.00	2,005.97	71
600 OPERATIONS & MAINTENANCE	1,933.87	25,156.02	47,324.00	47,324.00	22,167.98	53
700 STUDENT ACTIVITIES	0.00	244.57	7,258.00	7,258.00	7,013.43	3
Org Total:	22,048.05	83,826.37	260,417.00	260,417.00	176,590.63	
624 KASAAN						
100 REGULAR INSTRUCTION	15,890.84	49,094.59	253,988.00	253,988.00	204,893.41	19
160 VOCATIONAL ED INSTRUCTION	-31.55	657.77	1,500.00	1,500.00	842.23	43
200 SPECIAL EDUCATION INSTRUC	621.98	1,324.59	7,418.00	7,418.00	6,093.41	17
400 SCHOOL ADMINISTRATION	834.68	2,455.47	6,995.00	6,995.00	4,539.53	35
600 OPERATIONS & MAINTENANCE	474.53	10,199.30	28,840.00	28,840.00	18,640.70	35
700 STUDENT ACTIVITIES	88.31	88.31	1,562.00	1,562.00	1,473.69	5
Org Total:	17,878.79	63,820.03	300,303.00	300,303.00	236,482.97	
625 NAUKATI						
100 REGULAR INSTRUCTION	13,590.68	41,845.14	197,431.00	197,431.00	155,585.86	21
160 VOCATIONAL ED INSTRUCTION	0.00	300.00	1,500.00	1,500.00	1,200.00	20
200 SPECIAL EDUCATION INSTRUC	1,915.89	5,144.87	28,628.00	28,628.00	23,483.13	17
400 SCHOOL ADMINISTRATION	1,124.69	3,773.60	11,508.00	11,508.00	7,734.40	32
600 OPERATIONS & MAINTENANCE	2,522.16	21,297.26	72,737.00	72,737.00	51,439.74	29
700 STUDENT ACTIVITIES	1,529.44	1,755.84	6,890.00	6,890.00	5,134.16	25
Org Total:	20,682.86	74,116.71	318,694.00	318,694.00	244,577.29	
628 THORNE BAY						
100 REGULAR INSTRUCTION	40,312.17	125,155.70	456,919.00	456,919.00	331,763.30	27
160 VOCATIONAL ED INSTRUCTION	0.00	383.60	9,304.00	9,304.00	8,920.40	4
200 SPECIAL EDUCATION INSTRUC	14,514.35	37,617.60	126,850.00	126,850.00	89,232.40	29
400 SCHOOL ADMINISTRATION	11,677.10	35,453.35	161,833.00	161,833.00	126,379.65	21
450 SCHOOL ADMIN SUPPORT SRVC	3,947.66	15,414.67	53,713.00	53,713.00	38,298.33	28
600 OPERATIONS & MAINTENANCE	12,225.09	70,007.68	252,469.00	252,469.00	182,461.32	27
700 STUDENT ACTIVITIES	4,365.95	10,483.99	39,528.00	39,528.00	29,044.01	26
Org Total:	87,042.32	294,516.59	1,100,616.00	1,100,616.00	806,099.41	
632 WHALE PASS						
100 REGULAR INSTRUCTION	16,135.29	50,665.07	206,548.00	206,548.00	155,882.93	24
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	6,128.76	13,083.14	55,030.00	55,030.00	41,946.86	23
400 SCHOOL ADMINISTRATION	951.15	2,677.81	6,995.00	6,995.00	4,317.19	38
600 OPERATIONS & MAINTENANCE	1,191.65	16,926.02	28,160.00	28,160.00	11,233.98	60
700 STUDENT ACTIVITIES	0.00	332.33	4,561.00	4,561.00	4,228.67	7
Org Total:	24,406.85	83,684.37	302,794.00	302,794.00	219,109.63	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	2,881.32	25,092.75	67,212.00	64,212.00	39,119.25	39
140 CORRESPONDENCE INSTRUC	120.83	3,905.32	126,765.00	126,765.00	122,859.68	3

SOUTHEAST ISLAND SCHOOL DISTRICT
Expenditure Budget vs. Actual Query
For the Accounting Period: 11 / 21

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
160 VOCATIONAL ED INSTRUCTION	0.00	3,000.00	0.00	3,000.00	0.00	100
220 SPED SUPPORT SRVCS-STUDNT	2,759.77	8,841.81	162,416.00	162,416.00	153,574.19	5
300 SUPPORT SERVICES-STUDENTS	1,771.66	5,314.98	0.00	0.00	-5,314.98	***
352 LIBRARY SERVICES	0.00	0.00	4,000.00	4,000.00	4,000.00	0
353 Technology	8,284.64	373,898.93	1,603,102.00	1,603,102.00	1,229,203.07	23
354 INSERVICE	-94.35	3,081.81	3,500.00	3,500.00	418.19	88
400 SCHOOL ADMINISTRATION	1,270.68	5,378.34	17,626.00	17,626.00	12,247.66	30
511 BOARD OF EDUCATION	6,475.46	26,686.55	94,546.00	94,546.00	67,859.45	28
512 OFFICE OF SUPERINTENDENT	21,321.30	94,505.53	314,071.00	314,071.00	219,565.47	30
550 DISTRICT ADMIN SUPRT SRVC	13,032.21	167,048.29	254,953.00	254,953.00	87,904.71	65
600 OPERATIONS & MAINTENANCE	30,086.05	346,417.60	740,791.00	740,791.00	394,373.40	46
700 STUDENT ACTIVITIES	2,885.43	11,862.79	68,122.00	68,122.00	56,259.21	17
900 OTHER FINANCING USES	0.00	0.00	52,500.00	52,500.00	52,500.00	0
Org Total:	90,795.00	1,075,034.70	3,509,604.00	3,509,604.00	2,434,569.30	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	15,235.32	50,936.44	234,824.00	234,824.00	183,887.56	21
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	6,891.63	8,692.43	109,355.00	109,355.00	100,662.57	7
220 SPED SUPPORT SRVCS-STUDNT	-34.37	0.00	0.00	0.00	0.00	0
400 SCHOOL ADMINISTRATION	1,055.99	2,622.14	9,250.00	9,250.00	6,627.86	28
600 OPERATIONS & MAINTENANCE	1,858.47	8,862.28	47,885.00	47,885.00	39,022.72	18
700 STUDENT ACTIVITIES	1,105.48	1,636.49	6,983.00	6,983.00	5,346.51	23
Org Total:	26,112.52	72,749.78	409,797.00	409,797.00	337,047.22	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	15,323.61	54,082.71	170,210.00	170,210.00	116,127.29	31
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
400 SCHOOL ADMINISTRATION	0.00	0.00	6,995.00	6,995.00	6,995.00	0
600 OPERATIONS & MAINTENANCE	414.31	5,281.95	50,384.00	50,384.00	45,102.05	10
700 STUDENT ACTIVITIES	0.00	1,495.50	822.00	822.00	-673.50	181
Org Total:	15,737.92	60,860.16	229,911.00	229,911.00	169,050.84	
Fund Total:	304,704.31	1,808,608.71	6,432,136.00	6,432,136.00	4,623,527.29	28 %
Grand Total:	304,704.31	1,808,608.71	6,432,136.00	6,432,136.00	4,623,527.29	28 %



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 17, 2021 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.

American Rescue Plan (ARP) Act Mitigation and Prevention Plan - no changes requested by stakeholders. And no changes recommended by district administration.

AK-TRAILS Correspondence/Homeschool Program - Enrollment for AK-TRAILS is currently at 20 students. Advertising went out a bit too late this year or we would have had quite a few more enrollments. Advertisements and enrollments will begin in July of 2022 for the 2022-23 school year. We continue to look forward to hearing from our homeschool students/parents on how we can improve.

Superintendent Activities

- Administration had the privilege of escorting School Board members Sandy Curtis and Tia Nardini as well as our Student Board Representative Chloe Vasquez to Howard Valentine Coffman Cove School on October 28th. We had a tour of the school and of the school grounds including the orchard, the chicken coop/pens, and the greenhouse. Our volunteers Loni and Peter Nguyen gave us a tour of the greenhouse and explained the intricate details of the work that they do every day to keep the greenhouse running.
- Alaska Education Commissioner Michael Johnson met with superintendents across Alaska on October 28th to discuss updates regarding the new statewide assessment, Alaska System of Academic Readiness (AK STAR). This is the new statewide assessment that will be given to all students in grades 3-9 this coming spring. It is a standards-based assessment covering English language arts and mathematics. The Alaska Science Assessment is also a standard's-based assessment and will be given to students in grade 5, 8, and 10. The state's testing window for both assessments will be March 28 - April 29, 2022.
- The Superintendents of the four school districts on Prince of Wales Island continue to meet on a weekly basis to discuss various topics that affect each of our school districts. These meetings began and continue due to the need for better communication between districts on the island regarding COVID-related issues but has expanded to so much more. It is a pleasure to have Bart Mwarey of Hyدابurg City School District, Jim Holien of Klawock City School District, and Chris Reitan of Craig City School District as partners in providing the best education to all students island wide.
- The SISD Leadership Team consists of 11 administrators and department heads including Sherry Becker, Joanna Schneider, Deidre Jenson, Amy McDonald, Chris Page-Haufe, Carol Randolph, Karen Clark, Terri Kohn, Matthew Gore and Branzon Anania and Lucienne Smith. We meet on a biweekly basis to keep all department goals and communication focused on the goals of the SISD.
- The 2021-22 SISD budget revision meetings will begin over the next few weeks based on our final

student count/ADM. It is our goal to present a balanced budget to the School Board during the January 2022 Board worksession and School Board meeting.

- District administration attends weekly meetings with Alaska's Department of Education and Early Development (DEED), in partnership with the Department of Health and Social Services (DHSS). They host a series of school health information sessions intended for superintendents, principals, and school health leaders. The recurring sessions focus on health considerations, answering questions from the field, and establishing a safe school environment during the COVID-19 pandemic.
- Weekly meetings with the SISD Administration Team includes Sherry Becker, Joanna Schneider, Deidre Jenson, Amy McDonald, and Chris Page Haufe. These meetings are for the purpose of planning for upcoming events and handling a myriad of district business items with a proactive mindset.
- The Superintendent had the privilege of attending the Port Alexander Alaska Alexander Archipelago Tongass and Tidal Science Academy (AAATTSA) presentation and awards ceremony on November 2nd. It was impressive hearing about the amazing things that our AAATTSA students were learning about over the last 10 weeks. Although they learned a lot, they also had great fun on all their interesting adventures. Thank you to the community members of Port Alexander for volunteering your time and knowledge for these students. Our AAATTSA students ended their adventure at the Sitka Whale fest which was partially in person and partially virtual. The students have now returned home for the semester and there were many positive phone calls and emails from parents of our AAATTSA students to our AAATTSA host family, Julia and Patrick Trischman, thanking them for keeping their students safe and for providing their students with a once in a lifetime learning experience and adventure.

The Alaska Alexander Archipelago Tongass and Tidal Science Academy (AAATTSA) (presented by Julia Trischman)

Coffman Cove Greenhouse - Sadly, we have had to say goodbye to both Loni and Peter Nguyen. They had to travel south for personal and professional reasons. Once again, SISD is need of a solution to continue running a 7,000 square foot greenhouse. Please review the statements on the attached document for additional information regarding the SISD greenhouse program, more specifically, the Coffman Cove greenhouse. This is a long document and specific areas have been highlighted should you need to do just a quick scan prior to the Board meeting .

Thorne Bay School



1010 Sandy Beach Road
Thorne Bay, AK 99919
(907) 828-3921

Home of the Wolverines!

11/09/2021

We had a successful end to our first quarter and students are busily applying themselves to our 2nd quarter with Thanksgiving break in sight! Below are a few of our highlights:

Preschool: *Billy Goats Gruff* has been a real hit in this classroom with students presenting this play to parents!

Fall Fest: We had a wonderful, family fun Fall Fest centered around the theme, "Clue," from the popular board game. Concessions did well and we were able to raise money for needed groceries for the Seaford family with the ticket price.

Middle School Basketball: The students from TBS combined with Kasaan to make up a team. They have been putting their all into the games and we are thrilled they have this opportunity this year!

ESports: There is a LARGE team of high school students this year from TBS engaged in esports! We are truly grateful for Willie Jennings for stepping up to be the coach. Students fund raised for their sport at Fall Fest by doing family portraits.

Student Council: We had a successful election of student council members to represent our school. We have elementary student representatives along with the high school officers, led by the intrepid Aly Howell as Stuco advisor! We look forward to all they will do to give back to their school and community.

Eskimo Ninja Warrior: Nick Hanson is here as a motivational speaker for the district! Other sites will be joining with TBS to watch him in action and to hear his inspiring message.

The first take on school photos has reached the students, and we are setting up the second round of school photos for those who missed the first time. These will be used in the yearbook.

The Commons continues to be a favorite hangout for students of all ages! We now have a ping pong table, foos ball table, couch, a large area rug with the school colors, a kiddy korner, and more! The students enjoy gathering together in the mornings after breakfast and in the afternoons after lunch.

Our next ASC meeting will mark the election of officers for the current school year. We are hopeful for community involvement in this process!

This month also highlights Veterans Day. We are grateful for our veterans and their families, for all they sacrificed to make this country so great and to provide freedom for generations to come. We salute them for their courage and commitment!

This month, I have been overcome with so much gratitude for the team comprised by Thorne Bay Staff. We couldn't ask for better teachers and paraprofessionals who are more invested in our school and community. We are certainly grateful for our staff, students, and community and for all they teach us as we grow together!

Joanna Schneider
for Thorne Bay School



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

Board Report
October 19, 2021
Deidre Jensen

Area Principal

On-Island Outer-site Schools

Site visits continue to be productive and informative. Opportunities to provide our paraprofessionals with training is beginning as well as observations in the classrooms.

Professional Development:

In-service for teachers on November 5th was productive. Kessler Science curriculum training occurred from their representative along with iReady data analysis and instructional plans. Teachers had an opportunity to collaborate to discuss what they were doing in different subject areas and the feedback from the teachers is that this is the most productive time they have had in a long time. Sharing instructional materials and strategies proves very applicable to them.

***Barry C Stewart Kasaan School:** Kasaan has a middle school basketball team this year joining with Thorne Bay. They continue to travel into Thorne Bay to use the shop for ceramics and small motors. They attended a session with Nick Hanson on November 12th as well as a visiting drum maker to their site. Fall festival opportunities proved to be fun, particularly around pumpkin carving.

***Hollis School:** Hollis did a fabulous job presenting at the board meeting last week and accolades go to the students for their participation. They have adopted Dwarf rabbits, hosted two fall festival activities, and field work for their Five Mile Creek adoption continues. Students joined Nick Hanson, the Eskimo Ninja Warrior, for his activities in Thorne Bay on November 12th. Chloe Vasquez is reaching out to schools to connect with students and represent them well on the school board. She is going to be a great addition.

***Howard Valentine Coffman Cove School:** Coffman Cove students hosted a Fall Carnival and the students helped with the hosting, as well as set up and clean up. They also participated and it was well attended by the community. The students continue to have Friday Fun days for good behavior.

***Naukati School:** Naukati Wildcats middle school basketball team is doing well and enjoying their time on the floor! Fans are showing up to cheer them on. Naukati also had a fall festival and pumpkin carving activities. They also hosted their annual Veteran's Day dinner with 28 students, staff, and community members attending. Their enrollment has grown to 16 including their PreK students. Parent/teacher conferences are being rescheduled due to conflicting basketball games.

***Whale Pass:** Whale Pass had a fall dinner with the community and a carnival and horror house for their end of October activities. They also carved pumpkins and learned about the culture in India. Students cooked a dinner including, chicken tandoori, rice, chickpea dal, lentil Dal, garlic nan, mango lassi and chai. Students are involved with ASC meetings and learning about Roberts Rules in student government.

Final remarks: Our teachers and staff work very hard providing multiple activities for our students as well as providing broad learning to prepare them for life after school. It is impressive to watch them build relationships with their students and work beyond their school day to provide those opportunities. Teacher evaluations and classroom observations are beginning. We are wanting to provide support as needed for teachers and offer contracts early if teachers are not planning on returning in order to post jobs and get the widest pool of applicants as possible.

State and Federal Programs

***Migrant Education:** Migrant Ed recruitment deadline is November 15th. Once that is submitted, parents will be provided the opportunity to give input on how we spend those funds. They must be supplemental (additional) not supplant (take the place of current) services.

Previously the benefits to a student and family included, but were not limited to:

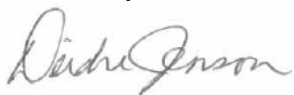
- (1) Additional educational resources (such as books)
- (2) Opportunities for student support (from the additional funding provided to the school district for migrant students)
- (3) Automatically eligible for free lunch and migrant services if the child transfers to another school district (such as Craig or Ketchikan)

For more information, please call or email Deidre Jenson at djenson@sisd.org or call the district office at 828-8254 Ext. 206.

***The Literacy Grant** has posted for a new Literacy Consortium Program Manager to replace our resignee. This position would provide consultation in literacy strategies and data collection as well as assist in collaboration with the five districts included this grant. Interviews are being held currently.

***Title Programs** have and will continue to be discussed at ASC meetings. Input from stakeholders is critical in decision making for the use of these funds. Title programs are to be used to provide extra resources to students that are not at a proficiency level in their academics. Ideas for meeting the needs of these students can vary greatly and if anyone would like to brainstorm suggestions, give input or have questions about these grants, please email djenson@sisd.org or call the district office at extension 206.

Sincerely,



Deidre Jenson,
Area Principal, State and Federal Programs

November 2021

The Alaska Department of Education finished their compliance review and SISD's Special Education department passed with minimal errors or corrections needed. Way to go team!

The ParaPro Praxis was held in Thorne Bay on October 29, 2021, and the next available testing date will be January 14, 2022.

Every year ELL students complete the World-Class Instructional Design and Assessment Consortium (WIDA) screening assessment. WIDA is a proficiency assessment for students who have been identified as English Language Learners. The assessment assesses four language domains of Listening, Speaking, Reading, and Writing rather than content area knowledge and skills. The foreign exchange students in SISD took the assessment this past week.

This past month, the special education department has been very busy with finding and identifying students who may need extra support with their education. Evaluations are being conducted and meetings will be scheduled soon to discuss the results.

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

1. CIP projects:
 - A. Kasaan play area is completed just final paperwork to finish.
 - B. Bus barn is completed.
 - C. Thorne Bay play area is completed.
 - D. Hollis design is on schedule, with full funding for construction next year. We are looking for it to be out to bid January 2022 with construction starting spring of 2022.
2. VEEP grant is closed out and completed. Big thank you to the Alaska Energy Authority.
3. Working with Forest Service on any agreement for Harris River we have some numbers ironed out but have agreed that it will be 2022 before we start this project. This is still ongoing and we are working on final agreement.
4. Replacement of boiler in Kasaan is dried in and finishes are being worked on.
5. Kasaan library has new roof, drywall and lighting so far we still have work needed on septic system.
6. Pursuing two grants for Wood boiler based projects with the Denali Commission:
 - A. Kasaan tie-in of new boiler to housing unit and library
 - B. Naukati Bay concrete floor upgrade in boiler building
7. Working on design work with the Forest Service for the Hollis water system. This project was part of a RAC project that was on hold for Covid but is moving forward again.
8. Wood boilers district wide are on line and running. As of Nov. 1st the last one was turned up.

Respectfully,

Branzon Anania

Food Services Board Report November 2021

Submitted by
Susan Greene, Contracted Director of Child Nutrition Program

Meals Served

- During September & October SISD served 2,828 lunches and 2,247 breakfasts.
- Currently SISD is operating under the Seamless Summer Option (SSO) of the National School Lunch Program (NSLP). The SSO provides the following reimbursement rate:

Per meal rates in whole or fractions of U.S. dollars	All States except Alaska and Hawaii		Alaska	Hawaii		
	Rural or self-prep sites	All other types of sites	Rural or self-prep sites	All other types of sites	Rural or self-prep sites	All other types of sites
Breakfast	2.4625	2.4150	3.9900	3.9150	2.8800	2.8250
Lunch or Supper	4.3175	4.2500	6.9925	6.8800	5.0475	4.9675

Supply Chain Issues / School Menus

- SISD and schools across the nation are experiencing supply chain issues. Little or no notice is received that ordered food products will not be provided as planned. As a result, school menus are subject to frequent changes and shortages.
- Supply chain issues have also resulted in price increases. Last school year a carton of chocolate milk (18/.5 pints) cost \$11.72 the current cost is \$22.70.
- Shane Williams, Inventory/Food Service Coordinator is working to maintain an accurate inventory and assure that each school receives the available products needed to serve school meals. He actively participates in training and researches how to make appropriate substitutions as needed.

This institution is an equal opportunity provider.

A look into Port Alexander School

2021 AAATTSA



We have had a successful 2021 AAATTSA program! All kids have completed the program with smiling faces and are at their respected homes with their family. We took 10 weeks to study environmental and ecological sciences. More specifically, our class focused on Climate Change and how our native species are being affected by humans. Week 1: Outdoor survival/survival camping trip. Week 2. AMSEA came out to certify each of our students in Marine Safety Education. Week 3: Ecology of the ocean. Kids studied different types of fish that live in the first zone of the ocean. We ended the week with a field study with fish painting and dissecting fish. Week 4: Tongass National Forest Study. We watched the Understory,



discussed many talking points about carbon sinks, and dove deep into the kingdom of fungi with our field day hiking through the Tongass Forest and taking time to identify different fungi. Week 5: Impacts of Change in Glacier Ice. Students went through some guided research activities, studied a specific glacier, looked at the glacier melt 50 years ago/today/and predicted what it would look like in 50 years from now. To conclude this unit, students paper mache their Glacier. Week 6: Kelp and Acidification. Students learned about water acidification and how that impacts organisms in the ocean. They also learned about kelp forests and how aquaculture could potentially be one of the many solutions to climate change. Week 7: Sitka Sound Science Center came out to teach students about the different types of Marine Debris. We did a beach clean up and a garbage audit as part of the curriculum. Week 8-9-10: Students wanted to give back and allow this program to succeed in the future; therefore, they had the idea to begin fundraising for the future AAATTSA kids. We concluded week 10 attending The Sitka Whalefest, attended 8 lectures from various marine scientists talking about predator and prey interactions and how that essentially affects the entire ocean and world. Lastly, we went snorkeling with Sitka Sounds Science Center.

K-6 Elementary

Our Port Alexander elementary students are excelling at their core subjects all while exploring and integrating the outdoors in our daily art, social studies, and science classes. We had a leaf theme where we made paint brushes out of nature, created stained glass window leaf prints,



learned about chlorophyll, and created a scene using leaves. We are off to a great start, and are looking forward to a great year ahead!



"Together we will foster students skills to achieve their goals and adapt to an ever-changing world." "Students are equipped to realize their dreams and aspirations"

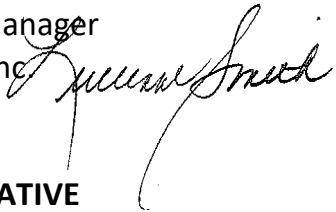




SOUTHEAST ISLAND SCHOOL DISTRICT

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

TO: SISD BOARD OF EDUCATION
THRU: Sherry Becker, Superintendent
FROM: Lucienne Smith, Contracted Business Manager
Alaska Education & Business Services, Inc. 
Date: November 8, 2021
SUBJECT: BUSINESS MANAGER'S REPORT NARRATIVE

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

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

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

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

E-RATE – We are awaiting the release of USAC's timeline for submitting our form 471 application for our annual Federal Internet Bandwidth discount.

Please do not hesitate to ask questions.

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2007
Revised: July 2012
Revised: July 2019

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

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

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

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

REFERENCES: BP 3311 – Bids; BP 3312 - Contracts

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

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

Alaska Business License Requirements:

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

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

SOP No. 21 STATE OF ALASKA STUDENT DATA REPORTING MANUAL

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

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

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

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

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

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

2013 edition

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

EXHIBITS: NONE

SOUTHEAST ISLAND SCHOOL DISTRICT
Thorne Bay, Alaska

Effective: July 2009
Revised: July 2019

SOP No. 22 FOOD SERVICE AND FUEL INVENTORY PROCEDURES

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

REFERENCES: BP 3440 – Inventories
EXHIBITS: NONE

Southeast Island School District

SISD Mission Statement

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

SISD Vision

Students are equipped to realize their dreams and aspirations.

Chloe Gabrielle Vasquez

School Phone: 907-530-7108

November 16 , 2021

Southeast Island School District
PO Box 19569
Thorne Bay, AK 99919

Dear Members of the Southeast Island School District Board of Education,

Please accept the following as my board report for this month.

Connection Activities:

1. Site Visits:

The Why: visits promote connection which leads to better communication and understanding

Action: 10.17.21: Howard Valentine Coffman Cove School:

Visit Reflection:

Since the last board meeting, I have visited Coffman Cove and had the chance to meet all the wonderful students and teachers there. While there, I had the opportunity to tour the campus and see their everyday school life. It was a fun experience to watch all the students work together with such ease. Also, it was awesome to see the students care for the animals, like chickens.

Seeing how other schools teach and learn in different ways was very interesting and at times they included me in the projects they were doing. I am very grateful that I got to meet the kids there and I can't wait to meet more.

2. Zoom Meetings:

The Why: will promote collaboration instead of one way communication.

Action: Planned for the future with ASC Reps

3. Email:

The Why: some people communicate more freely over email and it is a good tool to get information out to a group.

Action:

Contacted lead teachers to connect with Student ASC Reps.

Future board report plan:

Monthly Contact with ASC reps to request 3 things the week preceding meeting:

- one picture of a learning moment at school
- one celebrate:
- one hope or need

Action Items to make that happen before December 1, 2021:

1. send report due dates for the year to all student ASC Reps and their lead teachers. and set up automatic reminders on the calendar
2. create a simple format with the with the 3 Things to support their report

Future Connection and Learning:

- Explore setting up monthly/bi-monthly Student ASC rep meets to connect, learn more and plan together to share ideas with the School Board
- Work with Matt and other student to take the student manual initiative with video and audio links created by and including z students and parents and teachers

Moving forward:

I will work towards being the best Student Board Representative I can be.

With the help of the school's student ASC Representatives, I can better my knowledge on what the students want for future projects. I am looking forward to visiting other schools in the future. If you have any questions or comments please do not hesitate to contact me. Thank you again for this opportunity to help other students as a student board representative.

Respectfully,

Chloe Gabrielle Vasquez

Hollis student/Student Board Representative



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

Meeting: November 17, 2021 – Regular Board of Education Meeting

Category: Business Item

Subject: 2nd Reading, Board Policy 5040, Student Nutrition and Physical Activity

RECOMMENDATION

It is the administration's recommendation that the School Board approve Board Policy 5040, Student Nutrition and Physical Activity.

PERTINENT FACTS:

A recent review of this policy revealed that it needed to be updated. This policy has been updated to reflect the current wording in the AASB model policy.

RECOMMENDED MOTION:

Approve Board Policy 5040, Student Nutrition and Physical Activity as presented.

BP 5040 Student Nutrition and Physical Activity

Note: This policy was developed by the State of Alaska Obesity Prevention and Control Program and the Alaska Department of Education & Early Development Child Nutrition Program and meets all federal requirements for Local School Wellness Policies. It is intended to provide a framework for developing a wellness policy. The policy adopted by your School Board must be developed with the involvement of the identified advisory group discussed in Section A.

The School Board recognizes that schools are in a position to promote healthy lifestyle choices by students that can affect their lifelong wellness. Therefore the School District will provide environments that promote and protect children's health, well-being, and ability to learn by supporting healthy eating ~~and~~, physical, and subsistence activity.

The School Board understands that:

- (a) Teaching about food and nutrition should support students in both the local community and other community contexts.
- (b) Traditional knowledge of food and harvesting teaches values and skills to all Alaskan students.
- (c) Food nutrition should link students positively to their cultures and ways of life in Alaska or countries of origin.
- (d) Tribal governments and tribal members have extensive indigenous nutrition, scientific, resource management, and legal knowledge about harvesting foods.
- (e) Offering subsistence and local food harvesting opportunities contributes to nutritional health, but also supports cultural identity, improved physical and mental health, and deepens students' understanding of an ecosystem.
- (f) Familiar and cultural foods can create cultural safety and contribute to a positive learning environment.

Schools will provide nutrition promotion and education, physical education, and other school-based activities to foster lifelong habits of healthy eating and physical activity, and will establish linkages between nutrition education, school meal, and local food programs.

(cf. 1020 — Youth Services)

A. Planning and Periodic Review by Stakeholders

The school district and when appropriate individual schools within the district will create or work with an existing advisory group that will assist in developing, implementing, monitoring, reviewing and, as necessary, revising school nutrition and physical activity goals. The school district will permit and encourage the

participation of students, parents, food service personnel, School Board members, school administrators, school health professionals, physical education teachers, local SNAP-Ed coordinators and other interested community members in the advisory group. The district will promote opportunities to participate in the advisory group at least once a year through parent and stakeholder communication, which may include newsletters, public announcements, web-postings, parent communication, etc.

~~All foods and beverages provided through the National School Lunch or School Breakfast~~ The school district will provide the advisory group with appropriate information and clear guidelines to assist in the development and/or revision of relevant policies and nutrition and physical activity goals. Goals will be based on available scientific evidence for improving school nutrition and physical activity programs. Goals and progress toward achievement will be presented to the School Board on an annual basis.

School districts will add in a pathway during planning to submit a local foods nutritional plan and an opportunity to determine how donated local foods can meet with occupational health and safety regulations.

(cf. 1000 — Concepts and Roles)

B. Nutrition

All foods available in district schools during the school day shall be offered to students with consideration for promoting student health and reducing childhood obesity.

All foods and beverages provided through the National School Lunch or School Breakfast Programs shall meet nutritional requirements of the National School Lunch Act. (7 C.F.R. Parts 210 and 220) To the extent practicable, all schools in the district will participate in available federal school meal programs.

All other foods and beverages made available for sale on school campus (including, but not limited to vending, franchise vendors, ~~food and beverages, not for sale~~, concessions, a la carte, student stores, ~~classroom parties and~~, and fundraising, and foods and beverages that are not for sale) during the school day, between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day, shall meet nutritional requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools also known as Smart Snacks in School. For the purpose of this policy, the school campus is defined as all property under the jurisdiction of the school district that is accessible to students.

Schools will provide students with access to a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students; will

accommodate, as much as possible, the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe and pleasant settings and adequate time for students to eat.

Traditional cultural foods may be exempted from the nutritional requirements when offered free of charge and for educational purposes. Traditional cultural foods offered for sale or as a part of the school breakfast or lunch program must meet nutritional requirements.

Foods and beverages will not be offered as a reward for students' performance or behavior.

Schools will provide free potable water in the place where meals are served and elsewhere throughout the school buildings.

When practicable, Alaska farm and fish products will be utilized in meals and snacks.

Schools will encourage all students to participate in federal school meal programs and protect the identity of students who eat free and reduced priced meals.

Schools will encourage all students to eat healthy and nutritious meals within the school dining environment and will, to the extent practicable, involve students in menu planning.

To the extent practicable, schools will schedule lunch as close to the middle of the school day as possible. Schools are encouraged to provide opportunities for mid-morning or mid-afternoon healthy snack breaks.

Schools will limit food and beverage marketing on campus to the promotion of foods and beverages that meet the National School Lunch Act, Nutritional Guidelines for All Foods Sold in Schools.

Schools will work to provide age-appropriate nutrition education as part of the health and physical education curricula that respects and integrates the cultural practices of students. Schools will provide opportunities for students to practice nutrition and harvesting skills both inside and outside the school setting. The District will seek to provide evidence-based nutrition education curricula and intergenerational knowledge on local foods that fosters lifelong healthy eating behaviors integrated into comprehensive school health education.

To the extent practicable:

- (a) Students in grades pre-K-12 shall receive nutrition education that teaches the skills needed to adopt lifelong healthy eating behaviors.

(b) Classroom nutrition education shall be reinforced in the school dining room or cafeteria setting as well as in the classroom, with coordination among the nutrition service staff, administrators, local advisory group, and teachers.

(c) Students shall receive consistent nutrition messages from schools and the district. This includes in classrooms, on field trips, cafeterias, outreach programs and other school-based activities.

(d) Nutrition education shall be taught by a certified/licensed health education teacher, and should include input and guest instruction by a locally endorsed Elder or culture bearer.

(e) Schools will strive to establish or support opportunities to learn about local plants, harvesting, hunting and gardening to provide students with experiences in planting, harvesting, preparing, serving and tasting healthy, nutritious and Alaskan foods.

(cf. 0210 — Goals for Student Learning)

(cf. 3550 — Food Service)

(cf. 3551 — Food Service Operations)

(cf. 3552 — Regular Lunch Program)

(cf. 3553 — Free and Reduced Price Meals)

(cf. 3554 — Other Food Sales)

C. Mandatory Physical Activity

Pursuant to [AS 14.30.360](#), a district shall establish guidelines for schools in the district to provide opportunities during each full school day for students in grades kindergarten through 8 for a minimum of 90 percent of the daily amount of physical activity recommended for children and adolescents in the physical activity guides by the Centers ~~For~~ Disease Control and Prevention. The time provided for physical activity may involve physical education classes and unstructured physical activity, such as recess. The district shall adopt guidelines that allow students to be excused from physical activity due to medical and health and safety reasons, such as inclement weather.

Note: ~~While federal law does not require the language in Section D: Physical Education Activity and Section E: Physical Activity, districts must have physical activity goals. The following Education are optional policy language provides policies that provide~~ physical education and physical activity goals ~~that meet the requirements of state and federal law. The District's~~

policies may differ from Sections D and E provided the policies meet the requirements of AS 14.30.360, as described in Section C: Mandatory Physical Activity Guidelines.

D. Physical Activity

Education

~~Physical education will be closely coordinated with the overall school health program, especially health education, so that students thoroughly understand the benefits of being physically active and master the self-management skills needed to stay active for a lifetime.~~

~~To the extent possible, all schools will provide physical education opportunities for all students. All elementary students in grades kindergarten through eight will be provided with at least 120 minutes of physical education per week, for the entire school year.~~

~~Middle school students shall be provided at least 180 minutes of physical education per week, for the entire school year. When enrolled in a physical education course, high school students shall be provided at least 180 minutes of physical education per week for the duration of the course.~~

~~All middle school students will be required to participate in physical education for all years of enrollment in middle school. All high school students shall be required to participate in physical education for one full year. Physical education shall be exclusive of health education and shall be available for all four years of high school. Each district/school will adopt a physical education curriculum that aligns with the Alaska State Standards for Physical Education for grades K-12, with grade level benchmarks. The curriculum shall be reviewed in accordance with the regular curriculum review and adoption schedule of the District.~~

E. Physical Activity

~~Elementary students will be provided with opportunities for at least 3054 minutes each day of physical activity, not including time spent in physical education. This time may be accumulated throughout the school day and may include physical education, recess and before/after school-sponsored classroom-based activities. Whenever possible, all students shall be given opportunities for physical activity through a range of programs including, but not limited to, intramurals, interscholastic athletics and physical activity clubs. Elementary students will be provided at least 20 minutes each day of structured, active recess. Classroom based physical activity is encouraged and counts toward the 3054 minute requirement as long as it does not replace recess.~~

~~When possible/practicable, recess shall be scheduled before lunch periods and take place outdoors.~~

Indoor and outdoor facilities shall be available so that physical activity is safe and not dependent on the weather. Physical activity equipment shall be age-appropriate, inviting, and available in sufficient quantities for all students to be active. Equipment shall be inspected regularly (at least weekly) for safety and replaced when needed.

Using physical activity as punishment, or withholding physical activity/physical education time as a means of discipline, is prohibited.

The district/school will promote strategies/events designed to generate interest in and support active transport to school (walking school busses, 'bicycle trains.' Walk/Bike to School Day, Safe Routes to School Programs).

Schools are encouraged to negotiate mutually acceptable and fiscally responsible arrangements with community agencies and organizations to keep school spaces and facilities available to students, staff, and community members before, during, and after the school day, on weekends, and during school vacations.

(cf. 1330 — Community use of school facilities)

E. Physical Education

Physical education will be closely coordinated with the overall school health program, especially health education, so that students thoroughly understand the benefits of being physically active and master the self-management skills needed to stay active for a lifetime.

To the extent practicable, all schools will provide daily physical education opportunities for all students. All elementary students will be provided at least:

Option 1: the National Association for Sport and Physical Education (NASPE) recommendation of 150 minutes of physical education per week, for the entire school year.

Option 2: —120 minutes (determined by district capacity) of physical education per week, for the entire school year.

Middle and high school students shall be provided at least:

Option 1: the National Association for Sport and Physical Education (NASPE) recommendation of 225 minutes of physical education per week, for the entire school year.

Option 2: —180 minutes (determined by district capacity) of physical education per week, for the entire school year.

High school students shall be provided at least:

180 minutes (determined by district capacity) of physical education per week, for each semester enrolled in a physical education course.

All elementary and middle-school students will be required to participate in physical education for all years of enrollment in school. All high school students except those attending AK-TRAILS Correspondence/Homeschool shall be required to participate in physical education for one full year. All high school students attending AK-TRAILS Correspondence/Homeschool shall be required to participate in physical education for one full semester. Physical education shall be exclusive of health education and shall be available for all four years of high school. Each district/school will adopt a physical education curriculum that aligns with the Alaska State Standards for Physical Education for grades K-12, with grade level benchmarks. The curriculum shall be reviewed in accordance with the regular curriculum review and adoption schedule of the District.

F. Communication with Parents

The district/school will regularly, at least annually, inform and update the public, including students, parents, and the community, about the content, implementation of, and progress towards goals in this policy. Parents will be actively notified through email or other notification processes and provided access to this policy and all subsequent reports and updates.

The district must make available to the public the wellness policy, including any updates to and about the wellness policy, at least annually. The district must also make available the 3-year assessment described in Section G, including progress toward meeting the goals of the policy.

The district/school will support the efforts of parents to provide a healthy diet and daily physical activity for their children. Schools will encourage parents to pack healthy lunches and snacks and to refrain from including beverages and foods that do not meet nutrition standards. The district will provide parents & the public with information on healthy foods that meet the requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools also known as Smart Snacks in School, and ideas for policy compliant foods for vending, concessions, a la carte, student stores, classroom parties and fundraising activities.

The district/school will provide information about physical education and other school-based physical activity opportunities before, during and after the school day; and support the efforts of parents to provide their children with opportunities to be physically active outside of school. Such supports will include sharing

information through a website, newsletter, or other take-home materials, special events, or physical education homework.

(*cf. 6020 — Parent Involvement*)

G. Monitoring, Compliance and Evaluation

The superintendent or designee will ensure compliance with established district-wide nutrition and physical activity wellness policies and administrative regulations. Administrative regulations may be developed to ensure that information will be gathered to assist the School Board and district in evaluating implementation of these policies and to ensure that necessary documentation is maintained in preparation for the triennial administrative review conducted by Child Nutrition Programs, Department of Education & Early Development.

The Superintendent or designee will designate one or more persons to be responsible for ensuring that each school within the district complies with this policy, and that school activities, including fundraisers and celebrations, are consistent with district nutrition and physical activity goals.

The School Board will receive an annual summary report on district-wide compliance with the established nutrition and physical activity policies, and the progress made in attaining the district nutrition and physical activity goals, based on input from the schools within the district. The report will also be distributed to advisory councils, parent/teacher organizations, school principals, and school health services personnel, and will be made available to the public.

The district must conduct an assessment of wellness policy every 3 years, at a minimum. The assessment must determine: compliance with the wellness policy, how the wellness policy compares to model wellness policies, and progress made in attaining the goals of the wellness policy. The policy must be updated as appropriate.

Legal Reference:

UNITED STATES CODE

Richard B. Russell National School Lunch Act, [42 U.S.C. 1751-1769j](#)

Child Nutrition Act of 1996, [42 U.S.C. 1771-1793](#)

CODE OF FEDERAL REGULATIONS

[7 C.F.R. Parts 210](#) and [220](#), National School Lunch Program and Breakfast Program

Federal Register

Nutrition Standards for All Foods Sold in Schools (“Smart Snacks in School”), Vol. 78, No. 125, Part II, Department of Agriculture (2013)

ALASKA STATUTES

[AS 14.30.360](#) *Health education curriculum; physical activity guidelines*

Adopted 10/26/16

Revised 01/2018, 10/2019

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
(907) 828-8254 Fax: (907) 828-8257 E-mail: sisd@sisd.org

Meeting: November 17, 2021 – Regular Board of Education Meeting

Category: Business Item

Subject: 2nd Reading, Board Policy 6172, Special Education

RECOMMENDATION

It is the administration's recommendation that the School Board approve Board Policy 6172, Special Education.

PERTINENT FACTS:

A recent review of this policy revealed that it needed to be updated. This policy has been updated to reflect the current wording in the AASB model policy.

RECOMMENDED MOTION:

Approve Board Policy 6172, Special Education, as presented.

BP 6172 Special Education

Note: The following sample policy addresses education provided under the Individuals with Disabilities Education Act.

~~Whenever possible, the~~

The School Board desires ~~both special education and non-special education~~ children with and without disabilities to share an interactive educational environment which nurtures understanding, cooperation and mutual respect.

~~Upon the identification of a student with disabilities the Superintendent or designee shall form an Individual Education Plan Team to consider needs,~~ A student's IEP team shall determine the content of the student's individualized educational program (IEP) and make placement decisions for the least restrictive environment that is educationally appropriate ~~environment~~.

All students, without regard to race, ethnicity, national origin or gender, shall have equitable access to general education interventions, to timely referral for an evaluation for disability, and to equitable treatment in the evaluation process, in the quality of special education and related services provided, and in the degree of restrictiveness of their educational environment.

Note: 4 AAC 52.590 requires districts to establish written procedures for the identification of children in need of a surrogate parent and for the appointment and removal of surrogate parents. AS 14.30.272 requires the district to inform parents/guardians of ~~exceptional~~ children with disabilities of the procedural safeguards provided by law. 4 AAC 52.190 requires written notice before initiating or changing a child's identification, evaluation or placement and when refusing a parent's request to initiate or change a child's identification, evaluation or placement. –

The Superintendent or designee shall establish written procedures required by law and shall ensure district compliance with procedural safeguards, including appropriate notices to parents/guardians established by state and federal laws and regulations.

Note: 4 AAC 52.115 requires evaluation and placement within ~~45~~ 90 calendar days of obtaining parental consent ~~unless a time extension is agreed upon by all parties.~~ 4 AAC ~~52.140~~ requires for evaluation. However, completion of an individualized education plan must occur within 30 days after determining a child's eligibility. –

Services will be provided in accordance with a student's IEP once parental consent or administrative or judicial proceedings authorize the provision of special education and related services.

(cf. 3541.2 - Transportation for Special Education Students)

(cf. 5144.2 - Suspension and Expulsion (Individuals with Exceptional Needs))

(cf. 6146.4 - Differential Graduation and Competency Standards for Individuals with Exceptional Needs)

(cf. 6164.4 - ~~Identification of Individuals with Exceptional Needs~~ Child Find)

Legal Reference:

ALASKA STATUTES

[14.30.180-14.30.350](#) Education for children with disabilities

ALASKA ADMINISTRATIVE CODE

[4 AAC 52.010-4 AAC 52.990](#) Education for children with disabilities

UNITED STATES CODE, TITLE 20

[1232g](#) Family Educational Rights and Privacy Act of 1974

[1400](#) et seq. Individuals with Disabilities Education Act

CODE OF FEDERAL REGULATIONS, TITLE 34

~~[99.10-99.22](#)~~ [99.10-99.22](#) Inspection, review and procedures for amending education records

[300.340-349](#) Individualized education programs

~~[300.500-300.514](#)~~ [300.500-300.514](#) Due process procedures for parents and children

[300.550-300.553](#) Least restrictive environment; alternative placements; placement; nonacademic settings

Revised 8/01, 10/2017

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
(907) 828-8254 Fax: (907) 828-8257 E-mail: sisd@sisd.org

Meeting: November 17, 2021 – Regular Board of Education Meeting

Category: Business Item

Subject: Lease and Sub-lease with Coffman Cove Development, LLC, for the SISD Restaurant and the Land that the Restaurant Occupies

RECOMMENDATION

It is the administration's recommendation that the School Board approve the November 1, 2021 through October 31, 2022 lease and sub-lease with Coffman Cove Development, LLC, for the SISD restaurant and the land that the restaurant occupies.

PERTINENT FACTS:

Coffman Cove Development, LLC, has leased the restaurant and sub-leased the land the restaurant occupies for the past three years. While this arrangement has worked well and allowed the restaurant to continue to operate and provide a needed service for the community, we have had difficulty getting the 2020-2021 agreement executed. As a result, we are recommending that the approval of the November 1, 2021 through October 31, 2022 agreement become valid ONLY if both the 2021-2022 agreement and the November 1, 2020 through October 21, 2021 agreement are executed by the end of the business day November 30, 2021.

RECOMMENDED MOTION:

Approve the November 1, 2021 through October 31, 2022 lease and sub-lease with Coffman Cove Development, LLC, for the SISD restaurant and the land that the restaurant occupies with a deadline of November 30, 2021, for the execution of the contract. This approval is ONLY valid if the November 1, 2020 through October 21, 2021 agreement is also executed by the end of the business day November 30, 2021.



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

Meeting: November 17, 2021 – Regular Board of Education Meeting

Category: Business Item

Subject: Coffman Cove Greenhouse Proposal

RECOMMENDATION

It is the administration's intent to continue to seek and put in place a feasible and sustainable solution for the continued management of the Coffman Cove Greenhouse. However, should an additional attempt not become practicable due to lack of resources, it is the administration's recommendation that the School Board approve the administration's proposal to pursue an outside agency lease of the Coffman Cove Greenhouse.

PERTINENT FACTS:

Numerous attempts have been made over the last 2.5 years to successfully run the Coffman Cove greenhouse. This was more feasible when we had the Farm to School grant funding. This funding source is no longer available due to being a recent award recipient and we are not allowed to re-apply for 3 years. Due to numerous factors over the last 2.5 years, most of which have been related to a lack of resources, SISD has been unable to successfully run the Coffman Cove greenhouse without the use of SISD general funds. SISD general funds have declined considerably over the last 6 years and therefore, running the Coffman Cove greenhouse has become more difficult and time consuming. Please see attached background information for more details if needed. District administration will explain/summarize the supporting documentation to the SISD School Board upon request.

RECOMMENDED MOTION:

Approve the administration's proposal to pursue an outside agency lease of the Coffman Cove Greenhouse should a sustainable solution not be achievable by SISD Administration.

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2021

October 27, 2021

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, 2021, 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 July 20, 2021. 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 City Schools are described in Note 1 to the financial statements. As discussed in Note III.D. to the financial statements, in 2021 the Southeast Island School District adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*, which established criteria for identifying fiduciary activities of the District and reporting of said fiduciary activities. As a result of adopting this standard, the amount previously reported as due to student groups was reclassified to beginning fiduciary net position to align with the new principle. 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. The misstatements were not corrected by management:

- \$17,788 overstatement of cash in the School Operating Fund
- \$9,856 understatement of payroll liabilities in the School Operating Fund

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 27, 2021.

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, 2021 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.".

Anchorage, Alaska
October 27, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Year Ended June 30, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Year Ended June 30, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor’s Report		1-3
 Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	4
Statement of Activities	B-1	5
Fund Financial Statements:		
Balance Sheet - Governmental Funds	C-1	6
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	C-2	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	D-1	8
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	9
Thorne Bay Restaurant Enterprise Fund:		
Statement of Net Position	E-1	10
Statement of Revenues, Expenses and Changes in Net Position	E-2	11
Statement of Cash Flows	E-3	12
Statement of Fiduciary Net Position	F-1	13
Statement of Changes in Fiduciary Net Position	F-2	14
Notes to Basic Financial Statements		15-44
 Required Supplementary Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Original and Final Budget and Actual – Major Funds:		
School Operating Fund	G-1	45
Public Employees Retirement System:		
Schedules of District’s Proportionate Share of Net Pension Liability	H-1	46
Schedules of District’s Proportionate Share of Net OPEB Liability (Asset)	H-2	47
Schedule of Districts Contributions (Pensions)	H-3	48
Schedule of Districts Contributions (OPEB)	H-4	49
Teachers’ Retirement System:		
Schedules of District’s Proportionate Share of Net Pension Liability	H-5	50
Schedules of District’s Proportionate Share of Net OPEB Liability (Asset)	H-6	51
Schedule of Districts Contributions (Pensions)	H-7	52
Schedule of Districts Contributions (OPEB)	H-8	53
Notes to the Required Supplementary Information		54-55

SOUTHEAST ISLAND SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Additional Supplementary Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual – Major Funds: School Operating Fund	I-1	56-58
Schedule of Revenues, Expenditures and Changes In Fund Balance –Capital Projects Fund	I-2	59
Other Governmental Funds:		
Combining Balance Sheet	J-1	60-63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)	J-2	64-67
Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficits) – Budget and Actual – Special Revenue Funds:		
Broadband Assistance Grant	J-3	68
Pupil Transportation	J-4	69
Early Learning	J-5	70
Food Service	J-6	71
Fresh Fruit and Vegetable	J-7	72
Title I-A Basic	J-8	73
Title I-C Migrant Education	J-9	74
Migrant Book	J-10	75
Title IV-A Innovative	J-11	76
Title II-A Teacher and Principal Training	J-12	77
Title VI-B IDEA	J-13	78
Section 619 Preschool Disabled	J-14	79
Title I-A School Improvement	J-15	80
Comprehensive State Literacy Development	J-16	81
CARES Act ESSER	J-17	82
CARES Act GEER	J-18	83
Opioid Response Planning	J-19	84
Distance Learning	J-20	85
REAP	J-21	86
Select – Klawock	J-22	87
A-STRIDE	J-23	88
THRIVE	J-24	89
Resolve YKSD	J-25	90
Teacher Housing	J-26	91
USDA Farm to School	J-27	92
RurAL CAP	J-28	93
Schedule of Compliance – AS 14.17.505	K-1	94

SOUTHEAST ISLAND SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Additional Supplementary Information, Continued:		
Schedule of Expenditures of Federal Awards	L-1	95-96
Notes to the Schedule of Expenditures of Federal Awards		97
Schedule of State Financial Assistance	M-1	98
Notes to Schedule of State Financial Assistance		99
Compliance Reports:		
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 <i>Government Auditing Standards</i>		100-101
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by The <i>Uniform Guidance</i>		102-103
Federal Schedule of Findings and Questioned Costs		104-105
Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		106-107
State Schedule of Findings and Questioned Costs		108

Independent Auditor's Report

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

Report on the Financial Statements

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 Southeast Island School District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Southeast Island School District as of June 30, 2021, the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note III.D. to the financial statements, in 2021 Southeast Island School District adopted new accounting guidance, GASB 84, *Fiduciary Activities*. Statement No. 84 established criteria for identifying fiduciary activities and the reporting requirements of said fiduciary activities. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of the Schedule of Revenues, Expenditures and Changes in Fund Balance – Original and Final Budget and Actual – School Operating Fund, the Schedules of the District's Proportionate Share of the Net Pension/OPEB Liabilities and Assets and Schedules of the District's Contributions, and the Notes to Required Supplementary Information on pages 45-55 be presented to supplement the basic financial statements. Such information, 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.

Other 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; Statement of Fiduciary Net Position; Statement of Changes in Fiduciary Net Position – Student Agency Fund; 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 27, 2021, on our consideration of 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 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 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 Southeast Island School District's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
October 27, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Net Position

June 30, 2021

<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	\$ 1,619,151	43,230	1,662,381
Accounts receivable	628,026	-	628,026
Inventory	78,241	-	78,241
Internal balances	207,706	(207,706)	-
Total current	<u>2,533,124</u>	<u>(164,476)</u>	<u>2,368,648</u>
Non-current:			
Capital assets	35,437,469	63,784	35,501,253
Accumulated depreciation	(19,680,715)	(19,134)	(19,699,849)
Net pension/OPEB asset	473,524	-	473,524
Total non-current	<u>16,230,278</u>	<u>44,650</u>	<u>16,274,928</u>
Deferred outflows of resources-			
Pension/OPEB deferrals	<u>604,614</u>	<u>-</u>	<u>604,614</u>
Total assets and deferred outflows of resources	<u>19,368,016</u>	<u>(119,826)</u>	<u>19,248,190</u>
<u>Liabilities and Deferred Inflows of Resources</u>			
Current liabilities:			
Accounts payable	143,010	-	143,010
Payroll liabilities	3,594	-	3,594
Unearned revenue	560,031	-	560,031
Total current liabilities	<u>706,635</u>	<u>-</u>	<u>706,635</u>
Long-term liabilities:			
Due within one year - accrued leave	10,484	-	10,484
Due in more than one year - net pension/OPEB liability	3,662,623	-	3,662,623
Total long term liabilities	<u>3,673,107</u>	<u>-</u>	<u>3,673,107</u>
Deferred inflows of resources -			
Pension/OPEB deferrals	<u>452,653</u>	<u>-</u>	<u>452,653</u>
Total liabilities and deferred inflows of resources	<u>4,832,395</u>	<u>-</u>	<u>4,832,395</u>
<u>Net Position</u>			
Net investment in capital assets	15,756,754	44,650	15,801,404
Unrestricted (deficit)	(1,221,133)	(164,476)	(1,385,609)
Total net position	<u>\$ 14,535,621</u>	<u>(119,826)</u>	<u>14,415,795</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, 2021

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	\$ 2,108,650	-	515,324	-	(1,593,326)	-	(1,593,326)
Special education instruction	452,057	-	68,526	-	(383,531)	-	(383,531)
Special education support services - students	140,422	-	(1,895)	-	(142,317)	-	(142,317)
Support services - students	424,050	-	417,523	-	(6,527)	-	(6,527)
Support services - instruction	1,511,775	-	331,878	-	(1,179,897)	-	(1,179,897)
School administration	151,492	-	(3,470)	-	(154,962)	-	(154,962)
School administration support services	63,063	-	3,232	-	(59,831)	-	(59,831)
District administration	383,784	-	4,431	-	(379,353)	-	(379,353)
District administration support services	362,077	-	50,793	-	(311,284)	-	(311,284)
Operations and maintenance of plant	1,855,932	90,372	31,837	403,038	(1,330,685)	-	(1,330,685)
Student activities	108,906	-	8,774	-	(100,132)	-	(100,132)
Student transportation - to and from school	186,917	-	185,339	-	(1,578)	-	(1,578)
Food services	273,988	1,444	179,823	-	(92,721)	-	(92,721)
Community services	14,799	-	14,799	-	-	-	-
Total governmental activities	\$ 8,037,912	91,816	1,806,914	403,038	(5,736,144)	-	(5,736,144)
Business-type Activities -							
Thorne Bay Restaurant	5,739	4,450	-	-	-	(1,289)	(1,289)
Total	\$ 8,043,651	96,266	1,806,914	403,038	(5,736,144)	(1,289)	(5,737,433)
General revenues:							
E-Rate					\$ 1,039,581	-	1,039,581
Grants not restricted to specific programs					4,563,281	-	4,563,281
Proceeds from sale of capital assets					4,720	-	4,720
Other					141,427	-	141,427
Total general revenues					5,749,009	-	5,749,009
Change in net position					12,865	(1,289)	11,576
Net position - beginning					14,522,756	(118,537)	14,404,219
Net position - ending					\$ 14,535,621	(119,826)	14,415,795

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2021

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 1,619,151	-	-	1,619,151
Accounts receivable	-	72,440	555,586	628,026
Due from other funds	645,414	636,040	982,102	2,263,556
Inventory	69,551	-	8,690	78,241
Total assets	<u>\$ 2,334,116</u>	<u>708,480</u>	<u>1,546,378</u>	<u>4,588,974</u>
 <u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	41,333	-	101,677	143,010
Payroll liabilities	3,594	-	-	3,594
Unearned revenue	-	373,314	186,717	560,031
Due to other funds	1,618,142	-	437,708	2,055,850
Total liabilities	<u>1,663,069</u>	<u>373,314</u>	<u>726,102</u>	<u>2,762,485</u>
 Fund Balances:				
Nonspendable	69,551	-	8,690	78,241
Assigned	-	335,166	811,586	1,146,752
Unassigned	601,496	-	-	601,496
Total fund balances	<u>671,047</u>	<u>335,166</u>	<u>820,276</u>	<u>1,826,489</u>
Total liabilities and fund equity	<u>\$ 2,334,116</u>	<u>708,480</u>	<u>1,546,378</u>	<u>4,588,974</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, 2021

Fund balances - total governmental funds	\$ 1,826,489
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.	15,756,754
Certain pension and OPEB related activities are deferred and amortized over time. These Activities are reported as follows	
Deferred outflows of resources - Pension and OPEB deferrals	604,614
Deferred inflows of resources - Pension and OPEB deferrals	(452,653)
Long-term liabilities are not due and payable in the current period and therefore are not reported as fund liabilities. These liabilities consist of	
Net pension and OPEB asset	473,524
Net pension and OPEB liability	(3,662,623)
Accrued leave	<u>(10,484)</u>
Total net position of governmental activities	<u><u>14,535,621</u></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, 2021

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ -	-	91,816	91,816
E-rate	1,039,581	-	-	1,039,581
Other	141,427	47,659	4,881	193,967
Intergovernmental:				
State of Alaska	4,702,183	355,379	384,982	5,442,544
Federal sources	224,499	-	1,379,210	1,603,709
Total revenues	<u>6,107,690</u>	<u>403,038</u>	<u>1,860,889</u>	<u>8,371,617</u>
Expenditures:				
Current:				
Instruction	1,932,733	-	534,106	2,466,839
Special education instruction	382,357	-	57,054	439,411
Special education support services - students	180,908	-	-	180,908
Support services - students	52	-	418,173	418,225
Support services - instruction	1,361,451	-	326,544	1,687,995
School administration	216,549	-	-	216,549
School administration support services	46,546	-	-	46,546
District administration	418,449	-	-	418,449
District administration support services	272,443	-	43,983	316,426
Operation and maintenance of plant	1,005,802	79,442	66,712	1,151,956
Student activities	91,619	-	7,238	98,857
Student transportation - to and from school	-	20,974	96,457	117,431
Food services	-	-	265,261	265,261
Community services	-	-	14,799	14,799
Construction and facilities acquisition	-	372,514	-	372,514
Total expenditures	<u>5,908,909</u>	<u>472,930</u>	<u>1,830,327</u>	<u>8,212,166</u>
Excess of revenues over expenditures	<u>198,781</u>	<u>(69,892)</u>	<u>30,562</u>	<u>159,451</u>
Other financing sources (uses):				
Proceeds from sale of capital assets	4,720	-	-	4,720
Transfers in	-	20,974	87,908	108,882
Transfers out	(87,908)	-	(20,974)	(108,882)
Total other financing sources (uses):	<u>(83,188)</u>	<u>20,974</u>	<u>66,934</u>	<u>4,720</u>
Net change in fund balance	115,593	(48,918)	97,496	164,171
Fund balances, beginning of year	<u>555,454</u>	<u>384,084</u>	<u>722,780</u>	<u>1,662,318</u>
Fund balances, end of year	<u>\$ 671,047</u>	<u>335,166</u>	<u>820,276</u>	<u>1,826,489</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, 2021

Net change in fund balances - total governmental funds	\$ 164,171
The change in net position reported for governmental activities in the State of Activities is different because:	
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives. This is the amount by which depreciation exceeded capital outlays.	(347,976)
Changes related to certain deferred pension and OPEB activities can increase or decrease net position. This is the change in net position related to changes in deferred outflows, deferred inflows, and net pension/OPEB liabilities or assets.	199,800
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>(3,130)</u>
Change in net position of governmental activities	<u>\$ 12,865</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, 2021

<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>(19,134)</u>
Net property, plant and equipment	<u>44,650</u>
Total assets	\$ <u><u>87,880</u></u>
<u>Liabilities and Net Position (Deficit)</u>	
Current liabilities:	
Due to other funds	<u>207,706</u>
Net position (Deficit):	
Net investment in capital assets	44,650
Unrestricted (deficit)	<u>(164,476)</u>
Total net position (Deficit)	<u>(119,826)</u>
Total liabilities and net position	\$ <u><u>87,880</u></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, 2021

Revenues:		
Local sources:		
Charges for services - rental revenue	\$	<u>4,450</u>
Expenditures:		
Operations and maintenance of plant:		
Depreciation		<u>3,189</u>
Student activities:		
Other purchased services		<u>2,550</u>
Total expenditures		<u>5,739</u>
Change in net position		(1,289)
Beginning net position (deficit)		<u>(118,537)</u>
Ending net position (deficit), end of year	\$	<u><u>(119,826)</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, 2021

Cash flows from (for) operating activities:	
Receipts from customers and users	\$ 4,450
Payments to suppliers	<u>(2,550)</u>
Net cash flows from (for) operating activities	<u>1,900</u>
Cash flows from financing activities - change in loan from general fund (due to)	<u>(1,900)</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)	\$ (1,289)
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>1,900</u></u>

See accompanying notes to basic financial statements.

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Fiduciary Net Position

Custodial Fund - Student Activities

June 30, 2021

Assets

Cash and cash equivalents	\$ <u>143,500</u>
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Net Position

Net position - assets held for others	\$ <u>143,500</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, 2021

Additions:	
Contributions	\$ <u>2,868</u>
Deductions:	
Program expenses	<u>10,038</u>
Change in net position	<u>(7,170)</u>
Net position, beginning of year, as previously stated	-
Change in accounting principle	<u>150,670</u>
Net position, beginning of year, as restated	<u>150,670</u>
Net position end of the year	<u><u>\$ 143,500</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, 2021

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 Special Revenue 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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, 2021, the District's bank balances totaled \$1,794,739. Deposits in each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The District's collateralized agreement covers \$1,659,981. As of June 30, 2021, the District's bank balances were fully insured or collateralized.

B. Receivables

Receivables as of June 30, 2021 are as follows:

	Capital Projects Funds	Other Governmental Funds	Total
Grants	\$ <u>72,440</u>	<u>555,586</u>	<u>628,026</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, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Assets not being depreciated:				
Land	\$ 941,798	-	-	941,798
Construction in progress	<u>718,936</u>	<u>424,011</u>	<u>(462,648)</u>	<u>680,299</u>
Total assets not being depreciated	<u>1,660,734</u>	<u>424,011</u>	<u>(462,648)</u>	<u>1,622,097</u>
Assets being depreciated:				
Buildings	29,876,501	-	-	29,876,501
Machinery and equipment	2,639,286	182,066	-	2,821,352
Vehicles	<u>654,871</u>	<u>462,648</u>	-	<u>1,117,519</u>
Total assets being depreciated	<u>33,170,658</u>	<u>644,714</u>	<u>-</u>	<u>33,815,372</u>
Less accumulated depreciation	<u>(18,726,662)</u>	<u>(954,053)</u>	<u>-</u>	<u>(19,680,715)</u>
Total assets being depreciated, net	<u>14,443,996</u>	<u>(309,339)</u>	<u>-</u>	<u>14,134,657</u>
Total Government Capital Assets Net of Accumulated Depreciation	<u>\$ 16,104,730</u>	<u>114,672</u>	<u>(462,648)</u>	<u>15,756,754</u>
Business-type activities:				
Assets being depreciated - buildings	\$ 63,784	-	-	63,784
Accumulated depreciation	<u>(15,945)</u>	<u>(3,189)</u>	<u>-</u>	<u>(19,134)</u>
Total Business-type Capital Assets Net of Accumulated Depreciation	<u>\$ 47,839</u>	<u>(3,189)</u>	<u>-</u>	<u>44,650</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	\$ 167,601
Special education instruction	16,753
Support services students	5,825
School administration	9,040
School administration support services	3,064
District administration	14,563
District administration support services	16,495
Operation and maintenance of plant	618,730
Student activities	4,117
Student transportation – to and from school	89,138
Food services	<u>8,727</u>
Total depreciation expense per function – governmental	<u>\$ 954,053</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, 2021, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	437,708
School Operating Fund	Thorne Bay Enterprise Fund	207,706
Capital Projects Fund	School Operating Fund	636,040
Other Governmental Funds	School Operating Fund	<u>982,102</u>
		<u>\$ 2,263,556</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	\$ 87,908
Other Governmental Funds	Capital Projects Fund	<u>20,974</u>
Total		<u>\$ 108,882</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, 2021 are as follows

	Balance July 1, 2020	Change	Balance June 30, 2021	Due within One Year
Accrued Leave	\$ 7,354	3,130	10,484	10,484

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	\$ 69,551	-	8,690	78,241
Assigned:				
Food service	-	-	87,371	87,371
Pupil transportation	-	-	453,525	453,525
THRIVE program	-	-	2,130	2,130
Teacher housing	-	-	265,626	265,626
RurAL Cap program	-	-	2,934	2,934
Maintenance of buildings	-	335,166	-	335,166
Total assigned	-	335,166	811,586	1,146,752
Unassigned	601,496	-	-	601,496
Total Fund Balances	\$ 671,047	335,166	820,276	1,826,489

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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 support services-instruction, school administration, school administration support services, and district administration 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.

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

Plan Name	Type of Plan
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	Cost-sharing, 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, 2021 the employer contribution rate is 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Active plan members	23,378	5,569
Participating employers	152	57

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, 2020 (latest available information) employer contributions were 4.88% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2020 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,140	13,053
Inactive plan members entitled to but not yet receiving benefits	7,208	774
Inactive plan members not entitled to benefits	10,575	1,745
Active plan members	11,162	3,812
Total plan membership	<u>65,085</u>	<u>19,384</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, 2021 employer contributions were 1.27% for PERS and 0.93% for TRS. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	46	17
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,784	9,125

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, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	63	19
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,801	9,127

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, 2020 (latest available report) for the DB Pension Plan for PERS and TRS is 4.03% and 4.01%, for the ARHCT plan is 4.16% and 4.16%, for the ODD Plan is 4.28% and 4.22%, and for the RMP is 4.33% and 4.26%, respectively.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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	6.24%
Global Equity (non-U.S.)	6.67%
Aggregate bonds	(0.16)%
Opportunistic	3.01%
Real Assets	3.82%
Private Equity	10.00%
Cash Equivalents	(1.09)%

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 2.66% as of June 30, 2020.

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

Employer Contribution rates for PERS and TRS for the year ended June 30, 2020 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	14.57%	26.58%	8.85%
OPEB	7.43%	4.27%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.85%</u>	<u>8.85%</u>
TRS:			
Pension	5.65%	27.07%	17.91%
OPEB	6.91%	3.40%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>30.47%</u>	<u>17.91%</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 18.23%.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2020 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2020. 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.
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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.
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: 7.5% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Prescription drugs: 8.5% grading down to 4.5% EGWP: 8.5% 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 a Cadillac Tax load.

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

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 151 employers participating in PERS defined benefit plan, including the State of Alaska and 150 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,140
Inactive plan members entitled to but not receiving benefits	7,208
Inactive members not entitled to benefits	10,575
Active plan members	<u>11,162</u>
Total DB plan membership	<u>65,085</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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

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, 2021, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 87,464	20,509	107,973

Public Employees Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$69,258 (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, 2020 to a total of \$77,693, 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, 2021, 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	\$	2,352,318
State's proportionate share of the net pension liability		<u>971,866</u>
Total	\$	<u>3,324,184</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(179,768)
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(74,435)</u>
Total	\$	<u>(254,203)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(12,705)</u>
District's proportionate share of the RMP OPEB liability	\$	<u>4,126</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>2,163,971</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, 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 FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

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

	<u>June 30, 2019</u> <u>Measurement</u>	<u>June 30, 2020</u> <u>Measurement</u>	<u>Change</u>
Pension	.0333%	.0399%	.0066%
OPEB:			
ARHCT	.0332%	.0397%	.0065%
ODD	.0538%	.0466%	(.0072%)
RMP	.0676%	.0582%	(.0094%)

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2020, the District recognized pension and OPEB expense of \$657,712 and (\$157,086), respectively, for the year ended June 30, 2021. At June 30, 2021, 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	\$ 7,462	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	95,740	-
Changes in proportion and differences between District contributions and proportionate share of contributions	58,097	-
District contributions subsequent to the measurement date	87,464	-
Total	<u>\$ 248,763</u>	<u>-</u>

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(14,422)
Changes of assumptions	-	(125,309)
Net difference between projected and actual earnings on OPEB plan investments	72,128	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(1,062)
District contributions subsequent to the measurement date	10,103	-
Total	<u>\$ 82,231</u>	<u>(140,793)</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	\$ -	(4,263)
Changes of assumptions	-	(186)
Net difference between projected and actual earnings on OPEB plan investments	436	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,621	(814)
District contributions subsequent to the measurement date	2,042	-
Total	<u>\$ 4,099</u>	<u>(5,263)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 21	(887)
Changes of assumptions	5,796	(10,667)
Net difference between projected and actual earnings on OPEB plan investments	1,847	-
Changes in proportion and differences between District contributions and proportionate share of contributions	883	(1,215)
District contributions subsequent to the measurement date	8,364	-
Total	<u>\$ 16,911</u>	<u>(12,769)</u>

\$87,464 and \$20,509 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, 2021, 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
2021	\$ 67,251	(141,372)	(558)	(484)
2022	33,669	25,673	(454)	(115)
2023	35,587	27,566	(452)	(122)
2024	24,792	19,468	(487)	(263)
2025	-	-	(597)	(708)
Thereafter	-	-	(658)	(2,530)
Total	<u>\$ 161,299</u>	<u>(68,665)</u>	<u>(3,206)</u>	<u>(4,222)</u>

For the year ended June 30, 2021, the District recognized \$228,128 and (\$4,369) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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	\$ 3,058,510	2,352,318	1,760,019
Net OPEB ARHCT liability (asset)	\$ 187,585	(179,768)	(484,046)
Net OPEB ODD liability (asset)	\$ (12,357)	(12,705)	(13,579)
Net OPEB RMP liability (asset)	\$ 25,561	4,126	(12,099)

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:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (519,722)	(179,768)	231,895
Net OPEB RMP liability (asset)	(14,477)	4,126	29,430

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): 1.27% 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 \$69,556 for the year ended June 30, 2021, which included forfeitures of \$27,495 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/drb/trs>.

The DB Plan’s membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,053
Inactive plan members entitled to but not receiving benefits	774
Inactive plan members not entitled to benefits	1,745
Active plan members	<u>3,812</u>
Total DB plan membership	<u>19,384</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, 2021, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>44,107</u>	<u>37,473</u>	<u>81,580</u>

Teachers Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$294,143 (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 (\$39,852), 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, 2021, 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	\$ 1,306,179
State's proportionate share of the net pension liability	<u>2,266,313</u>
Total	\$ <u>3,572,492</u>
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (229,621)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(399,340)</u>
Total	\$ <u>(628,961)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>(15,589)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>(35,841)</u>
Total District's share of net pension and OPEB liabilities and assets	\$ <u>1,025,128</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2020 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, 2020 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, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	.0937%	.0643%	(.0294)%
OPEB:			
ARHCT	.0935%	.0642%	(.0293)%
ODD	.3126%	.3621%	.0495%
RMP	.3123%	.3633%	.0510%

Based on the measurement date of June 30, 2020, the District recognized pension expense of (\$141,238) and OPEB expense of (\$331,798), respectively, for the year ended June 30, 2021. At June 30, 2021, 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	\$ 1,488	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	90,006	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(176,736)
District contribution subsequent to the measurement date	44,107	-
Total	<u>\$ 135,601</u>	<u>(176,736)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(6,158)
Changes of assumptions	-	(72,236)
Net difference between projected and actual earnings on pension plan investments	44,383	-
Changes in proportion and differences between District contributions and proportionate share of contributions	14,706	-
District contribution subsequent to the measurement date	23,214	-
Total	<u>\$ 82,303</u>	<u>(78,394)</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	\$ -	(1,738)
Changes of assumptions	-	(14)
Net difference between projected and actual earnings on pension plan investments	386	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,215	(1,560)
District contribution subsequent to the measurement date	1,129	-
Total	<u>\$ 2,730</u>	<u>(3,312)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,618	(2,713)
Changes of assumptions	5,601	(31,073)
Net difference between projected and actual earnings on pension plan investments	4,132	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,495	(1,600)
District contribution subsequent to the measurement date	13,130	-
Total	<u>\$ 31,976</u>	<u>(35,386)</u>

\$44,107 and \$37,473 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, 2020 (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
2021	\$ (174,235)	(63,797)	(244)	(2,085)
2022	31,794	15,752	(132)	(1,216)
2023	33,833	16,850	(126)	(1,228)
2024	23,366	11,890	(161)	(1,562)
2025	-	-	(262)	(2,556)
Thereafter	-	-	(786)	(7,893)
Total	<u>\$ (85,242)</u>	<u>(19,305)</u>	<u>(1,711)</u>	<u>(16,540)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2021, the District recognized \$(458,568) and \$68,638 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	\$	1,832,977	1,306,179	863,142
Net OPEB ARHCT liability (asset)	\$	(12,659)	(229,621)	(408,566)
Net OPEB ODD liability (asset)	\$	(15,614)	(15,589)	(15,582)
Net OPEB RMP liability (asset)	\$	1,933	(35,841)	(64,088)

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)	\$	(428,481)	(229,621)	12,260
Net OPEB RMP liability (asset)	\$	(67,990)	(35,841)	8,396

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): 1.09% 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%. Plan members are 100% vested with their contributions. 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%

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The School District contributed \$138,540 for the year ended June 30, 2021, which included forfeitures of \$13,090 which have been applied against contributions.

D. Change in Accounting Principle

In 2021, the District adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which established criteria for identifying fiduciary activities of the District and reporting of said fiduciary activities.

As a result of adopting this standard, the amount previously reported as due to student groups was reclassified to beginning fiduciary net position. The previously reported due to student groups liability of the Student Activities Agency Fund of \$150,670 at June 30, 2020 has been restated as beginning fiduciary net position to align with the new principle.

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 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

Statement 94 is not expected to have any significant impact on the financial statements of the District.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No.84, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 97 will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
E-rate	\$ 1,305,864	1,411,471	1,039,581	(371,890)
Other	25,000	25,000	141,427	116,427
Intergovernmental:				
State of Alaska	5,505,435	4,703,402	4,702,183	(1,219)
Federal sources	300,000	280,000	224,499	(55,501)
Total revenues	<u>7,136,299</u>	<u>6,419,873</u>	<u>6,107,690</u>	<u>(312,183)</u>
Expenditures:				
Current:				
Instruction	2,015,757	1,925,912	1,932,733	(6,821)
Special education instruction	698,864	542,144	382,357	159,787
Special education support services - students	123,147	142,840	180,908	(38,068)
Support services - students	32,822	28,654	52	28,602
Support services - instruction	1,602,261	1,658,658	1,361,451	297,207
School administration	274,972	232,035	216,549	15,486
School administration support services	97,867	47,239	46,546	693
District administration	451,566	421,116	418,449	2,667
District administration support services	354,787	286,178	272,443	13,735
Operations and maintenance of plant	1,300,202	1,258,059	1,005,802	252,257
Student activities	164,553	119,962	91,619	28,343
Total expenditures	<u>7,116,798</u>	<u>6,662,797</u>	<u>5,908,909</u>	<u>753,888</u>
Excess of revenues over expenditures	<u>19,501</u>	<u>(242,924)</u>	<u>198,781</u>	<u>441,705</u>
Other financing sources (Uses):				
Proceeds from sale of capital assets	-	-	4,720	4,720
Transfers in (out):				
Capital projects fund	-	(2,500)	(7,908)	(5,408)
Food service special revenue fund	(19,501)	(50,000)	(80,000)	(30,000)
Net other financing sources (uses)	<u>(19,501)</u>	<u>(52,500)</u>	<u>(83,188)</u>	<u>(30,688)</u>
Net change in fund balance	\$ <u>-</u>	<u>(295,424)</u>	115,593	<u>411,017</u>
Fund balance, beginning of year			<u>555,454</u>	
Fund balance, end of year			\$ <u><u>671,047</u></u>	

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2021

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	98%	62.37%
2016	0.0554%	\$ 2,686,427	\$ 717,377	\$ 3,403,804	\$ 988,932	272%	63.96%
2017	0.0330%	\$ 1,846,762	\$ 234,848	\$ 2,081,610	\$ 1,101,563	168%	59.55%
2018	0.0388%	\$ 2,006,604	\$ 747,577	\$ 2,754,181	\$ 1,154,761	174%	63.37%
2019	0.0304%	\$ 1,511,338	\$ 437,051	\$ 1,948,389	\$ 928,250	163%	65.19% 111
2020	0.0333%	\$ 1,821,020	\$ 720,723	\$ 2,541,743	\$ 1,062,332	171%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 971,866	\$ 3,324,184	\$ 891,132	264%	61.61%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2021

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%
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%
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%

112

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of the District's Contributions (Pensions)
Public Employees' Retirement System (PERS)

June 30, 2021

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%

113

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
 Schedule of the District's Contributions (OPEB)
 Public Employees' Retirement System (PERS)
 June 30, 2021

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)	\$ -	\$ 1,062,332	3.30%
2020	\$ 32,471	\$ (32,471)	\$ -	\$ 891,132	3.64%
2021	\$ 10,103	\$ (10,103)	\$ -	\$ 806,950	1.25%
Occupational Death and Disability (ODD):					
2018	\$ 1,083	\$ (1,083)	\$ -	\$ 928,250	0.12%
2019	\$ 2,196	\$ (2,937)	\$ -	\$ 1,062,332	0.21%
2020	\$ 2,044	\$ (2,044)	\$ -	\$ 891,132	0.23%
2021	\$ 2,042	\$ (2,042)	\$ -	\$ 806,950	0.25%
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%

114

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Teachers' Retirement System (TRS)
 June 30, 2021

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%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2021

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% 116
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%
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%
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%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of the District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2021

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%
2017	\$ 54,175	\$ (54,175)	\$ -	\$ 1,927,170	2.81%
2018	\$ 71,915	\$ (71,915)	\$ -	\$ 1,786,951	4.02% ¹¹⁷
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%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2021

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%
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%
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%

118

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT, ALASKA

Notes to Required Supplementary Information

June 30, 2021

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, 2021, the District did not have any encumbrances.

Excess of Expenditures over Appropriations

For the year ended June 30, 2021, expenditures exceeded appropriations in the following funds:

School Operating Fund:	
Instruction	\$ (6,821)
Special education support services - students	(38,068)
Other Governmental Funds:	
Opioid Response Planning Special Revenue Fund	(2,908)
Select – Klawock Special Revenue Fund	(2,190)
Teacher Housing Special Revenue Fund	(11,890)

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, 2019 to June 30, 2020:

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

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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, 2019 which was rolled forward to June 30, 2020. 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, 2019 to June 30, 2020:

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

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

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, 2019 which was rolled forward to June 30, 2020. 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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Local sources:			
E-rate	\$ 1,411,471	1,039,581	(371,890)
Other	25,000	141,427	116,427
Total local	<u>1,436,471</u>	<u>1,181,008</u>	<u>(255,463)</u>
State sources:			
Foundation program	4,325,761	4,325,757	(4)
Quality schools	11,672	11,672	-
TRS on-behalf payment	291,761	294,143	2,382
PERS on-behalf payment	74,208	69,258	(4,950)
Other	-	1,353	1,353
Total state sources	<u>4,703,402</u>	<u>4,702,183</u>	<u>(1,219)</u>
Federal sources:			
National forest receipts	280,000	224,499	(55,501)
Total revenues	<u>6,419,873</u>	<u>6,107,690</u>	<u>(312,183)</u>
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,011,256	1,035,489	(24,233)
Non-certificated salaries	56,800	77,374	(20,574)
Employee benefits	748,002	713,844	34,158
Professional and technical services	700	5,600	(4,900)
Staff travel	300	555	(255)
Student travel	1,000	-	1,000
Utility services	19,745	22,346	(2,601)
Supplies, materials and media	86,959	76,616	10,343
Other expenses	1,150	909	241
Total instruction	<u>1,925,912</u>	<u>1,932,733</u>	<u>(6,821)</u>
Special education instruction:			
Certificated salaries	127,337	119,759	7,578
Non-certificated salaries	236,779	150,099	86,680
Employee benefits	176,028	112,139	63,889
Staff travel	-	360	(360)
Supplies, materials and media	2,000	-	2,000
Total special education instruction	<u>542,144</u>	<u>382,357</u>	<u>159,787</u>

(continued)

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	64,000	75,318	(11,318)
Employee benefits	41,031	45,248	(4,217)
Professional and technical services	20,859	53,212	(32,353)
Staff travel	5,000	1,729	3,271
Supplies, materials and media	11,950	5,401	6,549
Total special education support services - students	<u>142,840</u>	<u>180,908</u>	<u>(38,068)</u>
Support services - students:			
Certificated salaries	20,000	-	20,000
Employee benefits	8,654	-	8,654
Staff travel	-	52	(52)
Total support services - students	<u>28,654</u>	<u>52</u>	<u>28,602</u>
Support services - instruction:			
Certificated salaries	31,421	37,762	(6,341)
Non-certificated salaries	65,000	65,000	-
Employee benefits	58,449	58,952	(503)
Professional and technical services	10,000	11,000	(1,000)
Staff travel	725	2,319	(1,594)
Utility services	1,434,613	1,155,265	279,348
Other purchased services	5,500	4,350	1,150
Supplies, materials and media	41,000	25,378	15,622
Other expenses	11,950	1,425	10,525
Total support services - instruction	<u>1,658,658</u>	<u>1,361,451</u>	<u>297,207</u>
School administration:			
Certificated salaries	149,345	137,841	11,504
Employee benefits	76,926	73,105	3,821
Housing allowance	1,250	1,250	-
Staff travel	1,700	793	907
Utility services	400	723	(323)
Supplies, materials and media	1,800	2,223	(423)
Other	614	614	-
Total school administration	<u>232,035</u>	<u>216,549</u>	<u>15,486</u>
School administration support services:			
Non-certificated salaries	33,267	33,473	(206)
Employee benefits	13,472	12,588	884
Supplies, materials and media	500	485	15
Total school administration support services	<u>47,239</u>	<u>46,546</u>	<u>693</u>
District administration:			
Certificated salaries	146,883	157,526	(10,643)
Non-certificated salaries	89,254	87,133	2,121
Employee benefits	131,519	134,681	(3,162)
Professional and technical services	28,000	23,620	4,380
Staff travel	5,000	3,433	1,567
Utility services	1,400	73	1,327
Other purchased services	-	5	(5)
Supplies, materials and media	6,960	1,781	5,179
Tuition and stipends	2,000	1,000	1,000
Other expenses	10,100	9,197	903
Total district administration	<u>421,116</u>	<u>418,449</u>	<u>2,667</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	89,024	71,883	17,141
Employee benefits	81,002	58,557	22,445
Professional and technical services	120,000	105,301	14,699
Staff travel	1,300	612	688
Utilities services	5,500	5,581	(81)
Other purchased services	4,000	2,703	1,297
Insurance and bond premiums	45,000	44,572	428
Supplies, materials and media	6,000	10,331	(4,331)
Other expenses	16,000	16,885	(885)
Indirect cost recovery	(81,648)	(43,982)	(37,666)
Total district administration support services	<u>286,178</u>	<u>272,443</u>	<u>13,735</u>
Operations and maintenance of plant:			
Certificated salaries	-	3,000	(3,000)
Non-certificated salaries	401,656	289,776	111,880
Employee benefits	178,302	139,915	38,387
Professional and technical services	7,000	6,199	801
Staff travel	6,000	1,273	4,727
Utility services	33,740	28,093	5,647
Energy	237,620	213,078	24,542
Other purchased services	79,146	71,611	7,535
Insurance and bond premiums	170,000	172,772	(2,772)
Supplies, materials and media	133,395	77,176	56,219
Other expenses	1,200	2,909	(1,709)
Equipment	10,000	-	10,000
Total operations and maintenance of plant	<u>1,258,059</u>	<u>1,005,802</u>	<u>252,257</u>
Student activities:			
Certificated salaries	45,990	11,554	34,436
Non-certificated salaries	12,390	30,135	(17,745)
Employee benefits	21,832	9,805	12,027
Staff travel	6,000	2,477	3,523
Student travel	23,500	13,049	10,451
Other purchased services	-	1,136	(1,136)
Supplies, materials and media	7,000	20,747	(13,747)
Other expenses	3,250	2,716	534
Total student activities	<u>119,962</u>	<u>91,619</u>	<u>28,343</u>
Total expenditures	<u>6,662,797</u>	<u>5,908,909</u>	<u>753,888</u>
Excess of revenues over expenditures	<u>(242,924)</u>	<u>198,781</u>	<u>441,705</u>
Other financing sources (uses):			
Proceeds from sale of capital assets	-	4,720	4,720
Transfers in (out):			
Opioid response planning special revenue fund	(2,500)	(7,908)	(5,408)
Food service special revenue fund	(50,000)	(80,000)	(30,000)
Total transfers in (out)	<u>(52,500)</u>	<u>(87,908)</u>	<u>(35,408)</u>
Net other financing sources (uses)	<u>(52,500)</u>	<u>(83,188)</u>	<u>(30,688)</u>
Net change in fund balance	\$ <u>(295,424)</u>	115,593	<u>411,017</u>
Fund balance, beginning of year		<u>555,454</u>	
Fund balance, end of year		\$ <u><u>671,047</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues:	
Local sources:	
Other	\$ <u>47,659</u>
Intergovernmental:	
State of Alaska	<u>355,379</u>
Total revenues	<u>403,038</u>
Expenditures:	
Operations and maintenance of plant:	
Non-certificated salaries	8,365
Employee benefits	3,963
Other purchased services	12,565
Supplies, materials and media	<u>54,549</u>
Total operations and maintenance of plant	<u>79,442</u>
Student transportation - to and from school:	
Non-certificated salaries	2,471
Employee benefits	1,626
Supplies, materials and media	391
Other	100
Equipment	<u>16,386</u>
Total student transportation - to and from school	<u>20,974</u>
Construction and facilities acquisition:	
Professional and technical services	242,581
Utility services	167
Other purchased services	93,998
Supplies, materials and media	<u>35,768</u>
Total construction and facilities acquisition	<u>372,514</u>
Total expenditures	<u>472,930</u>
Excess (deficiency) of revenues over expenditures	(69,892)
Other financing sources:	
Transfers in - Pupil Transportation Special Revenue Fund	<u>20,974</u>
Net change in fund balance	(48,918)
Fund balance, beginning of year	<u>384,084</u>
Fund balance, end of year	<u>\$ <u>335,166</u></u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2021

Special Revenue Funds

<u>Assets</u>	<u>Pupil Transportation</u>	<u>Early Learning</u>	<u>Food Service</u>	<u>Alaska Nutritional Foods</u>	<u>Title I-A Basic</u>	<u>Title I-C Migrant Education</u>
Accounts receivable	\$ -	-	23,068	-	20,642	27,024
Due from School Operating Fund	453,525	34,350	64,303	732	-	-
Inventory	-	-	8,690	-	-	-
	<u>453,525</u>	<u>34,350</u>	<u>96,061</u>	<u>732</u>	<u>20,642</u>	<u>27,024</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						126
Accounts payable	-	-	-	-	-	-
Unearned revenue	-	34,350	-	732	-	-
Due to School Operating Fund	-	-	-	-	20,642	27,024
Total liabilities	<u>-</u>	<u>34,350</u>	<u>-</u>	<u>732</u>	<u>20,642</u>	<u>27,024</u>
Fund balances:						
Nonspendable	-	-	8,690	-	-	-
Assigned	453,525	-	87,371	-	-	-
Total fund balances	<u>453,525</u>	<u>-</u>	<u>96,061</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 453,525</u>	<u>34,350</u>	<u>96,061</u>	<u>732</u>	<u>20,642</u>	<u>27,024</u>

(Continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds					
	<u>Title IV-A Innovative</u>	<u>Title II-A Teacher & Principal Training</u>	<u>Title VI-B IDEA</u>	<u>Title I-A School Improvement</u>	<u>Comprehensive State Literacy Development</u>	<u>CARES Act ESSER</u>
<u>Assets</u>						
Accounts receivable	\$ 7,308	4,369	3,595	30,353	180,295	1,239
Due from School Operating Fund	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
	<u>7,308</u>	<u>4,369</u>	<u>3,595</u>	<u>30,353</u>	<u>180,295</u>	<u>1,239</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						127
Accounts payable	-	-	-	-	77,689	-
Unearned revenue	-	-	-	-	-	-
Due to School Operating Fund	7,308	4,369	3,595	30,353	102,606	1,239
Total liabilities	<u>7,308</u>	<u>4,369</u>	<u>3,595</u>	<u>30,353</u>	<u>180,295</u>	<u>1,239</u>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>7,308</u>	<u>4,369</u>	<u>3,595</u>	<u>30,353</u>	<u>180,295</u>	<u>1,239</u>

(Continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds					
	CARES Act GEER	Distance Learning	Indian Education	Select - Klawock	A-STRIDE	THRIVE Special Revenue Fund
<u>Assets</u>						
Accounts receivable	\$ 16,107	182,086	-	13,347	40,032	-
Due from School Operating Fund	-	-	18,467	-	-	143,223
Inventory	-	-	-	-	-	-
	<u>16,107</u>	<u>182,086</u>	<u>18,467</u>	<u>13,347</u>	<u>40,032</u>	<u>143,223</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	11,000	-	-	-	-	12,858 ¹²⁸
Unearned revenue	-	-	18,467	-	-	128,235
Due to School Operating Fund	5,107	182,086	-	13,347	40,032	-
Total liabilities	<u>16,107</u>	<u>182,086</u>	<u>18,467</u>	<u>13,347</u>	<u>40,032</u>	<u>141,093</u>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Assigned	-	-	-	-	-	2,130
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,130</u>
Total liabilities and fund balances	\$ <u>16,107</u>	<u>182,086</u>	<u>18,467</u>	<u>13,347</u>	<u>40,032</u>	<u>143,223</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds					Total Other Governmental Funds
	Teacher Housing	CIS CEO	SEIYA	NEA Alaska	RurAL Cap	
<u>Assets</u>						
Accounts receivable	\$ 6,121	-	-	-	-	555,586
Due from School Operating Fund	259,635	1,320	1,613	2,000	2,934	982,102
Inventory	-	-	-	-	-	8,690
	<u>265,756</u>	<u>1,320</u>	<u>1,613</u>	<u>2,000</u>	<u>2,934</u>	<u>1,546,378</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	130	-	-	-	-	101,677
Unearned revenue	-	1,320	1,613	2,000	-	186,717
Due to School Operating Fund	-	-	-	-	-	437,708
Total liabilities	<u>130</u>	<u>1,320</u>	<u>1,613</u>	<u>2,000</u>	<u>-</u>	<u>726,102</u>
Fund balances:						
Nonspendable	-	-	-	-	-	8,690
Assigned	265,626	-	-	-	2,934	811,586
Total fund balances	<u>265,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,934</u>	<u>820,276</u>
Total liabilities and fund balances	\$ <u>265,756</u>	<u>1,320</u>	<u>1,613</u>	<u>2,000</u>	<u>2,934</u>	<u>1,546,378</u>

129

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2021

	Special Revenue Funds						
	Broadband Assistance Grant	Pupil Transportation	Early Learning	Food Service	Fresh Fruit and Vegetables	Title I-A Basic	Title I-C Migrant Education
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	1,444	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	144,458	185,339	55,185	-	-	-	-
Federal sources:							
Pass through	-	-	-	161,685	7,015	49,663	36,217
Direct	-	-	-	-	-	-	-
Total revenues	144,458	185,339	55,185	163,129	7,015	49,663	36,217
Expenditures:							
Current:							
Instruction	-	-	52,072	-	-	47,661	34,757
Special education instruction	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-
Support services - instruction	144,458	-	-	-	-	-	-
District administration support services	-	-	2,224	-	-	2,002	1,460
Operations and maintenance of plant	-	-	889	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	96,457	-	-	-	-	-
Food services	-	-	-	247,123	7,015	-	-
Community services	-	-	-	-	-	-	-
Total expenditures	144,458	96,457	55,185	247,123	7,015	49,663	36,217
Excess (deficiency) of revenues over expenditures	-	88,882	-	(83,994)	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	80,000	-	-	-
Transfers out	-	(20,974)	-	-	-	-	-
Total other financing sources (uses):	-	(20,974)	-	80,000	-	-	-
Net change in fund balance	-	67,908	-	(3,994)	-	-	-
Fund balances, beginning of year	-	385,617	-	100,055	-	-	-
Fund balances, end of year	\$ -	453,525	-	96,061	-	-	-

(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	Title I-A School Improvement	
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources:							
Pass through	270	12,186	10,041	57,493	1,957	75,210	285,423
Direct	-	-	-	-	-	-	-
Total revenues	<u>270</u>	<u>12,186</u>	<u>10,041</u>	<u>57,493</u>	<u>1,957</u>	<u>75,210</u>	<u>285,423</u>
Expenditures:							
Current:							
Instruction	270	11,695	9,636	-	-	72,178	273,645
Special education instruction	-	-	-	55,176	1,878	-	-
Support services - students	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-
District administration support services	-	491	405	2,317	79	3,032	11,778
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-
Total expenditures	<u>270</u>	<u>12,186</u>	<u>10,041</u>	<u>57,493</u>	<u>1,957</u>	<u>75,210</u>	<u>285,423</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>
Fund balances, beginning of year	<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>

131

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds					
	CARES Act ESSER	CARES Act GEER	Opioid Response Planning	Distance Learning	REAP	Select - Klawock
Revenues:						
Local sources:						
Charges for services	\$ -	-	-	-	-	-
Other	-	-	-	-	-	-
Intergovernmental:						
State of Alaska	-	-	-	-	-	-
Federal sources:						
Pass through	18,040	32,563	-	182,086	-	17,290
Direct	-	-	65,725	-	4,019	-
Total revenues	<u>18,040</u>	<u>32,563</u>	<u>65,725</u>	<u>182,086</u>	<u>4,019</u>	<u>17,290</u>
Expenditures:						
Current:						
Instruction	11,995	16,248	-	-	3,857	-
Special education instruction	-	-	-	-	-	-
Support services - students	-	-	63,655	-	-	17,290
Support services - instruction	-	-	-	182,086	-	-
District administration support services	727	1,313	4,978	-	162	-
Operations and maintenance of plant	754	3,179	-	-	-	-
Student activities	4,564	700	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-
Food services	-	11,123	-	-	-	-
Community services	-	-	-	-	-	-
Total expenditures	<u>18,040</u>	<u>32,563</u>	<u>68,633</u>	<u>182,086</u>	<u>4,019</u>	<u>17,290</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(2,908)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):						
Transfers in	-	-	2,908	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>2,908</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<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>
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

132

(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	USDA Farm to School	RurAL CAP	
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	90,372	-	-	91,816
Other	-	2,130	2,715	36	-	-	4,881
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	384,982
Federal sources:							
Pass through	43,616	-	-	-	-	-	990,755
Direct	-	302,755	-	-	15,956	-	388,455
Total revenues	<u>43,616</u>	<u>304,885</u>	<u>2,715</u>	<u>90,408</u>	<u>15,956</u>	<u>-</u>	<u>1,860,889</u>
Expenditures:							
Current:							
Instruction	-	-	-	-	-	92	534,106
Special education instruction	-	-	-	-	-	-	57,054
Support services - students	43,616	290,897	2,715	-	-	-	418,173
Support services - instruction	-	-	-	-	-	-	326,544
District administration support services	-	11,858	-	-	1,157	-	43,983
Operations and maintenance of plant	-	-	-	61,890	-	-	66,712
Student activities	-	-	-	-	-	1,974	7,238
Student transportation - to and from school	-	-	-	-	-	-	96,457
Food services	-	-	-	-	-	-	265,261
Community services	-	-	-	-	14,799	-	14,799
Total expenditures	<u>43,616</u>	<u>302,755</u>	<u>2,715</u>	<u>61,890</u>	<u>15,956</u>	<u>2,066</u>	<u>1,830,327</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>2,130</u>	<u>-</u>	<u>28,518</u>	<u>-</u>	<u>(2,066)</u>	<u>30,562</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	5,000	87,908
Transfers out	-	-	-	-	-	-	(20,974)
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>66,934</u>
Net change in fund balance	<u>-</u>	<u>2,130</u>	<u>-</u>	<u>28,518</u>	<u>-</u>	<u>2,934</u>	<u>97,496</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>237,108</u>	<u>-</u>	<u>-</u>	<u>722,780</u>
Fund balances, end of year	<u>\$ -</u>	<u>2,130</u>	<u>-</u>	<u>265,626</u>	<u>-</u>	<u>2,934</u>	<u>820,276</u>

133

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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental:			
State of Alaska	\$ 195,046	144,458	(50,588)
	<u> </u>	<u> </u>	<u> </u>
Expenditures - current:			
Support services - instruction			
Utilities	195,046	144,458	50,588
	<u> </u>	<u> </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

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 215,644	185,339	(30,305)
Expenditures - current:			
Student transportation - to and from school:			
Certificated salaries	3,728	3,647	81
Non-certificated salaries	58,713	49,324	9,389
Employee benefits	65,574	18,396	47,178
Staff travel	4,550	4,246	304
Utility services	1,500	1,072	428
Other purchased services	2,850	2,362	488
Supplies, materials and media	26,844	17,070	9,774
Other expenses	600	340	260
Total expenditures	<u>164,359</u>	<u>96,457</u>	<u>67,902</u>
Excess of revenues over expenditures	\$ <u>51,285</u>	<u>88,882</u>	<u>37,597</u>
Other financing sources (uses):			
Transfers out - School Operating Fund	<u>(20,980)</u>	<u>(20,974)</u>	<u>6</u>
Net change in fund balance	\$ <u><u>30,305</u></u>	67,908	<u><u>37,603</u></u>
Fund balance, beginning of year		<u>385,617</u>	
Fund balance, end of year		\$ <u><u>453,525</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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 149,019	55,185	(93,834)
Expenditures - current:			
Instruction:			
Certificated salaries	23,000	14,000	9,000
Non-certificated salaries	52,800	17,453	35,347
Employee benefits	24,036	7,977	16,059
Professional and technical services	2,000	-	2,000
Staff travel	5,000	-	5,000
Utilities	10,397	1,330	9,067
Energy	1,020	1,018	2
Other purchased services	646	646	-
Supplies, materials and media	23,093	9,593	13,500
Other	110	55	55
Total instruction	<u>142,102</u>	<u>52,072</u>	<u>90,030</u>
District administration support services:			
Indirect costs	6,007	2,224	3,783
Operations and maintenance of plant			
Non-certificated salaries	120	120	-
Employee benefits	10	2	8
Energy	780	767	13
Total operations and maintenance of plant	<u>910</u>	<u>889</u>	<u>21</u>
Total expenditures	<u>149,019</u>	<u>55,185</u>	<u>93,834</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

Food Service Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ 8,500	1,444	(7,056)
Intergovernmental:			
Federal sources - passed through the State of Alaska	110,000	161,685	51,685
Total revenues	<u>118,500</u>	<u>163,129</u>	<u>44,629</u>
Expenditures - current:			
Food services:			
Certificated salaries	3,628	3,647	(19)
Non-certificated salaries	79,160	73,490	5,670
Employee benefits	31,734	25,190	6,544
Professional and technical services	11,000	11,000	-
Staff travel	2,500	59	2,441
Other purchased services	-	344	(344)
Supplies, materials and media	121,500	133,373	(11,873)
Other expenses	600	20	580
Total expenditures	<u>250,122</u>	<u>247,123</u>	<u>2,999</u>
Excess (deficiency) of revenues over expenditures	<u>(131,622)</u>	<u>(83,994)</u>	<u>47,628</u>
Other financing sources:			
Transfers in - School Operating Fund	-	80,000	80,000
Net change in fund balance	<u>\$ (131,622)</u>	<u>(3,994)</u>	<u>127,628</u>
Fund balance, beginning of year		<u>100,055</u>	
Fund balance, end of year		<u>\$ 96,061</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, 2021

	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>10,088</u>	<u>7,015</u>	<u>(3,073)</u>
Expenditures - current:			
Food services:			
Supplies, materials and media	<u>10,088</u>	<u>7,015</u>	<u>3,073</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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 88,578	49,663	(38,915)
Expenditures - current:			
Instruction:			
Certificated salaries	2,524	-	2,524
Non-certificated salaries	40,401	15,836	24,565
Employee benefits	9,448	3,708	5,740
Professional and technical services	9,799	5,266	4,533
Staff travel	56	-	56
Student travel	-	56	(56)
Supplies, materials and media	22,342	22,795	(453)
Other expenses	440	-	440
Total instruction	<u>85,010</u>	<u>47,661</u>	<u>37,349</u>
District administration support services:			
Indirect costs	3,568	2,002	1,566
Total expenditures	<u>88,578</u>	<u>49,663</u>	<u>38,915</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

Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 129,040	36,217	(92,823)
Expenditures - current:			
Instruction:			
Certificated salaries	14,780	3,067	11,713
Non-certificated salaries	60,480	15,884	44,596
Employee benefits	22,000	4,577	17,423
Student travel	7,668	2,446	5,222
Utility services	350	-	350
Supplies, materials and media	18,560	8,783	9,777
Total instruction	<u>123,838</u>	<u>34,757</u>	<u>89,081</u>
District administration support services:			
Indirect costs	5,202	1,460	3,742
Total expenditures	<u>129,040</u>	<u>36,217</u>	<u>92,823</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

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, 2021

	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> 1,920</u>	<u> 270</u>	<u> (1,650)</u>
Expenditures - current:			
Instruction:			
Supplies, materials and media	<u> 1,920</u>	<u> 270</u>	<u> 1,650</u>
Excess of revenues over expenditures	\$ <u> -</u>	<u> -</u>	<u> -</u>
Fund balance, beginning of year		<u> -</u>	
Fund balance, end of year		\$ <u> -</u>	

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, 2021

	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	\$ 17,416	12,186	(5,230)
Expenditures - current:			
Instruction:			
Supplies, materials and media	16,714	11,695	5,019
District administration support services:			
Indirect costs	702	491	211
Total expenditures	<u>17,416</u>	<u>12,186</u>	<u>5,230</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, 2021

	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	\$ 18,482	10,041	(8,441)
	<u> </u>	<u> </u>	<u> </u>
Expenditures - current:			
Instruction:			
Transportation allowance	6,237	1,764	4,473
Staff travel	2,980	-	2,980
Supplies, materials and media	3,520	3,512	8
Other expenses	5,000	4,360	640
Total instruction	<u>17,737</u>	<u>9,636</u>	<u>8,101</u>
District administration support services:			
Indirect costs	745	405	340
Total expenditures	<u>18,482</u>	<u>10,041</u>	<u>8,441</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

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 57,493	57,493	-
Expenditures - current:			
Special education instruction:			
Professional and technical services	46,390	50,557	(4,167)
Staff travel	4,500	247	4,253
Supplies, materials and media	4,286	4,372	(86)
Total special education instruction	<u>55,176</u>	<u>55,176</u>	<u>-</u>
District administration support services:			
Indirect costs	2,317	2,317	-
Total expenditures	<u>57,493</u>	<u>57,493</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

Section 619 Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 4,335	1,957	(2,378)
Expenditures - current:			
Special education instruction:			
Certificated salaries	850	842	8
Employee benefits	150	135	15
Supplies, materials and media	3,160	901	2,259
Total special education instruction	<u>4,160</u>	<u>1,878</u>	<u>2,282</u>
District administration support services:			
Indirect costs	175	79	96
Total expenditures	<u>4,335</u>	<u>1,957</u>	<u>2,378</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

Title I-A School Improvement Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 99,643	75,210	(24,433)
Expenditures - current:			
Instruction:			
Certificated salaries	45,200	41,950	3,250
Non-certificated salaries	12,000	5,711	6,289
Employee benefits	24,642	17,157	7,485
Professional and technical services	-	590	(590)
Staff travel	1,000	-	1,000
Supplies, materials and media	12,785	6,770	6,015
Total instruction	<u>95,627</u>	<u>72,178</u>	<u>23,449</u>
District administration support services:			
Indirect costs	4,016	3,032	984
Total expenditures	<u>99,643</u>	<u>75,210</u>	<u>24,433</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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 512,997	285,423	(227,574)
Expenditures - current:			
Instruction:			
Certificated salaries	84,000	43,200	40,800
Non-certificated salaries	14,000	-	14,000
Employee benefits	33,846	6,723	27,123
Professional and technical services	237,000	209,014	27,986
Staff travel	30,000	-	30,000
Supplies, materials and media	8,000	-	8,000
Other expenses	85,474	14,708	70,766
Total instruction	<u>492,320</u>	<u>273,645</u>	<u>218,675</u>
District administration support services:			
Indirect costs	20,677	11,778	8,899
Total expenditures	<u>512,997</u>	<u>285,423</u>	<u>227,574</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

CARES Act ESSER Special Revenue Fund

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

Year Ended June 30, 2021

	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>38,134</u>	<u>18,040</u>	<u>(20,094)</u>
Expenditures - current:			
Instruction:			
Supplies, materials and media	<u>10,000</u>	<u>11,995</u>	<u>(1,995)</u>
District administration support services:			
Indirect costs	<u>1,134</u>	<u>727</u>	<u>407</u>
Operations and maintenance of plant:			
Supplies, materials and media	<u>27,000</u>	<u>754</u>	<u>26,246</u>
Student activities:			
Supplies, materials and media	<u>-</u>	<u>4,564</u>	<u>(4,564)</u>
Total expenditures	<u>38,134</u>	<u>18,040</u>	<u>20,094</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

CARES Act - GEER Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 52,741	32,563	(20,178)
Expenditures - current:			
Instruction:			
Certificated salaries	14,521	7,605	6,916
Non-certificated salaries	-	330	(330)
Employee benefits	-	2,876	(2,876)
Utilities	1,090	608	482
Other purchased services	3,940	3,940	-
Supplies, materials and media	889	889	-
Total instruction	<u>20,440</u>	<u>16,248</u>	<u>4,192</u>
Operations and maintenance of plant:			
Non-certificated salaries	7,500	2,525	4,975
Employee benefits	8,000	179	7,821
Supplies, materials and media	475	475	-
Total operations and maintenance of plant	<u>15,975</u>	<u>3,179</u>	<u>12,796</u>
Student activities -			
Other purchased services	700	700	-
Food services:			
Non-certificated salaries	2,500	106	2,394
Employee benefits	-	17	(17)
Professional and technical services	11,000	11,000	-
Total food services	<u>13,500</u>	<u>11,123</u>	<u>2,377</u>
District administration support services:			
Indirect costs	2,126	1,313	813
Total expenditures	<u>52,741</u>	<u>32,563</u>	<u>20,178</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

Opioid Response Planning Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - direct	\$ 65,725	65,725	-
Expenditures - current:			
Support services - students:			
Non-certificated salaries	5,622	24,813	(19,191)
Employee benefits	10,431	16,300	(5,869)
Professional and technical services	17,914	17,925	(11)
Staff travel	13,393	52	13,341
Utility services	1,902	-	1,902
Other purchased services	-	2,106	(2,106)
Supplies, materials and media	8,935	1,859	7,076
Other expenses	2,761	600	2,161
Total support services - students	<u>60,958</u>	<u>63,655</u>	<u>(2,697)</u>
District administration support services:			
Indirect costs	4,767	4,978	(211)
Total expenditures	<u>65,725</u>	<u>68,633</u>	<u>(2,908)</u>
Excess of revenues over expenditures	-	(2,908)	(2,908)
Other financing sources - transfers in	2,086	2,908	822
Net change in fund balance	\$ <u>2,086</u>	-	<u>(2,086)</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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal - passed through Hydaburg School District	\$ 182,086	182,086	-
Expenditures - current:			
Support services - instruction:			
Equipment	182,086	182,086	-
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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - direct	\$ 4,019	4,019	-
Expenditures - current:			
Instruction:			
Supplies, materials and media	4,019	3,857	162
District administration support services:			
Indirect costs	-	162	(162)
Total expenditures	4,019	4,019	-
Excess (deficiency) of revenues over expenditures	\$ -	-	-
Fund balance (deficit), 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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Federal sources - passed through Klawock City School District	\$ 15,100	17,290	2,190
Expenditures - current:			
Support services - students:			
Certificated salaries	15,100	11,836	3,264
Employee benefits	-	5,454	(5,454)
Total expenditures	15,100	17,290	(2,190)
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, 2021

	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	\$ 44,730	43,616	(1,114)
Expenditures - current:			
Support services - students:			
Certificated salaries	44,730	29,907	14,823
Employee benefits	-	13,709	(13,709)
Total expenditures	44,730	43,616	1,114
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

THRIVE Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local - other	-	2,130	2,130
Intergovernmental:			
Federal sources - direct	\$ 579,862	302,755	(277,107)
Total revenues	<u>579,862</u>	<u>304,885</u>	<u>(274,977)</u>
Expenditures - current:			
Support services - students:			
Certificated salaries	47,800	49,438	(1,638)
Non-certificated salaries	168,658	4,067	164,591
Employee benefits	75,760	26,993	48,767
Professional and technical services	69,400	163,703	(94,303)
Staff travel	61,147	3,504	57,643
Student travel	-	1,212	(1,212)
Utility services	-	1,170	(1,170)
Other purchased services	-	8,234	(8,234)
Supplies, materials and media	50,364	25,491	24,873
Tuition and stipends	-	2,285	(2,285)
Other	83,360	4,800	78,560
Total support services - students	<u>556,489</u>	<u>290,897</u>	<u>265,592</u>
District administration support services:			
Indirect costs	23,373	11,858	11,515
Total expenditures	<u>579,862</u>	<u>302,755</u>	<u>277,107</u>
Excess of revenues over expenditures	\$ <u>-</u>	2,130	<u>2,130</u>
Fund balance, beginning of year		<u>-</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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other	\$ 27,100	2,715	(24,385)
Expenditures - current:			
Support services - students:			
Certificated salaries	27,100	1,872	25,228
Employee benefits	-	843	(843)
Total expenditures	27,100	2,715	24,385
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, 2021

	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	90,372	(19,628)
Other	-	36	36
Total revenues	<u>110,000</u>	<u>90,408</u>	<u>(19,592)</u>
Expenditures			
Operations and maintenance of plant:			
Non-certificated salaries	-	6,259	(6,259)
Employee benefits	-	4,281	(4,281)
Utility services	-	6,333	(6,333)
Energy	-	12,208	(12,208)
Other purchased services	-	6,590	(6,590)
Supplies, materials and media	50,000	26,219	23,781
Total expenditures	<u>50,000</u>	<u>61,890</u>	<u>(11,890)</u>
Excess of revenues over expenditures	<u>\$ 60,000</u>	28,518	<u>(31,482)</u>
Fund balance, beginning of year		<u>237,108</u>	
Fund balance, end of year		<u>\$ 265,626</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

USDA Farm to School Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - direct	\$ 15,956	15,956	-
Expenditures - current:			
Community services			
Non-certificated salaries	5,482	5,067	415
Employee benefits	500	73	427
Professional and technical services	5,000	5,000	-
Staff travel	81	109	(28)
Supplies, materials and media	3,736	4,550	(814)
Total community services	<u>14,799</u>	<u>14,799</u>	<u>-</u>
District administration support services:			
Indirect costs	1,157	1,157	-
Total expenditures	<u>15,956</u>	<u>15,956</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

RurAL CAP Special Revenue Fund

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

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other	\$ 5,000	-	(5,000)
Expenditures - current:			
Instruction:			
Supplies, materials and media	5,000	92	4,908
Student activities:			
Supplies, materials and media	-	1,974	(1,974)
Total expenditures	5,000	2,066	2,934
Excess of revenues over expenditures	-	(2,066)	(2,066)
Other financing sources -			
Transfers in	-	5,000	5,000
Net change in fund balance	\$ -	2,934	2,934
Fund balance, beginning of year		-	
Fund balance, end of year		\$ 2,934	

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2021

Total fund balance - School Operating Fund	\$ 671,047
less exemptions per 4 AAC 09.160(a)	
Inventory	<u>69,551</u>
Fund Balance Subject to 10% Limitation	\$ <u>601,496</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>601,496</u>	=	<u>10.18%</u>
Current year expenditures	5,908,909		

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

<u>Grant Title</u>	<u>Grant Number</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Grant Award</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 21.SISS.01	84.010	\$ 57,974	49,663
Title I-1 School Improvement, 1003(a)	SI 21.SISS.01	84.010	99,643	75,210
Total CFDA 84.040			157,617	124,873
Title I-C Migrant Education	IP 21.SISS.01	84.011	129,040	36,217
Migrant Education Books	MB 21.SISS.01	84.011	1,920	270
Total CFDA 84.011			130,960	36,487
Title II-A Improving Teacher Quality	IP 21.SISS.01	84.367	18,482	10,041
Comprehensive State Literacy Development	AL 21.SISS.01	84.371C	512,997	285,423
Title IV-A Student Support and Academic Enrichment	IP 21.SISS.01	84.424	17,416	12,186
COVID-19 CARES Act Elementary and Secondary School Emergency Relief Fund	ER 21.SISS.01	84.425D	38,134	18,040
COVID-19 CARES Act Governor's Emergency Education Relief Fund	ER 21.SISS.01	84.425C	60,665	32,563
Total CFDA 84.425			98,799	50,603
Special Education Cluster:				
Title VI-B Special Education	SE 21.SISS.01	84.027	57,493	57,493
Title VI-B Section 619 Preschool Disabled	SE 21.SISS.01	84.173	4,335	1,957
Total Special Education Cluster			61,828	59,450
Passed through:				
The Central Council Tlingit and Haida Indian Tribes of Alaska:				
A-STRIDE	S356A180036	84.356A	44,616	43,616
Klawock City School District:				
SELECT	S356A190012	84.356A	17,290	17,290
Total CFDA 84.356			61,906	60,906
Direct programs:				
Indian Education - Project THRIVE	S299A180022	84.299A	579,862	302,755
REAP	S358C200020	84.358C	4,019	4,019
Total U.S. Department of Education			1,643,886	946,743

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards, continued

<u>Grant Title</u>	<u>Grant Number</u>	<u>Catalog of Federal Domestic Assistance Number</u>	<u>Total Grant Award</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	4,796	4,796
COVID-19 Summer Food Service Program	None	10.559	16,429	16,429
Summer Food Service Program	None	10.559	139,870	139,870
Total Child Nutrition Cluster			161,095	161,095
State Administrative Expense Funds - Food Distribution Fee	FD 21.SISS.01	10.560	590	590
Fresh Fruit & Vegetable Program	FF 21.SISS.01	10.582	2,935	2,935
Fresh Fruit & Vegetable Program	FF 21.SISS.02	10.582	7,153	4,080
Total CFDA 10.582			10,088	7,015
Passed through the State of Alaska Department of Commerce and Economic Development:				
National Forest Receipts Title I	2021	10.665	224,499	224,499
Passed through Hydaburg School District	AK0745-B16	10.855	237,006	182,086
Direct program:				
Farm to School	CN-F2S-IMP-AK-1	10.575	99,726	15,956
Total U.S. Department of Agriculture			733,004	591,241
U.S. Department of Health and Human Services				
Passed through the State of Alaska Department of Education and Early Development:				
Rural Communities Opioid Response Planning	G25RH33003	93.912	200,000	65,725
Total Expenditure of Federal Awards			\$ 2,576,890	1,603,709

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

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, 2021. 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, 2021 the District had food commodities totaling \$4,796.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2021

<u>Grant Title</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Total State Expended</u>
Department of Education and Early Development:			
Direct programs:			
* Public School Foundation Program	FY21	\$ 4,325,757	4,325,757
Pupil Transportation	FY21	185,339	185,339
Early Learning	PE 21.SISS.01	149,019	55,185
Broadband Assistance Grant	None	195,046	144,458
Education Dividend Raffle Funds	None	1,353	1,353
Quality Scool	FY21	11,672	11,672
Kasaan K-12 School Covered Play Area	GR-19-005	440,433	1,810
Thorne Bay K-12 School Playground Upgrades	GR-19-007	221,614	50,000
Thorne Bay Maintenance Building Roof Replacement	GR-19-014	158,446	68,132
* Hollis K-12 School Replacement Design	GR-20-002	672,793	224,690
Total Department of Education and Early Development		6,361,472	5,068,396
Alaska Energy Authority:			
Direct:			
LED Lighting	7510240	23,074	10,747
Department of Administration:			
* TRS on-behalf	None	294,143	294,143
PERS on-behalf	None	69,258	69,258
Total Department of Administration		363,401	363,401
Total State Expenditures		\$ 6,747,947	5,442,544

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2021

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, 2021. 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.

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, 2021, 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 27, 2021.

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

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 27, 2021

**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

We have audited Southeast Island School District's compliance with the types of compliance requirements described 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, 2021. Southeast Island School District's major federal programs are identified in the summary of auditor's results section of the accompanying Federal Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Southeast Island School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Southeast Island School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Southeast Island School District's compliance.

Members of the School Board
Southeast Island School District

Opinion on Each Major Federal Program

In our opinion, the 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, 2021.

Report on Internal Control Over Compliance

Management of the Southeast Island School District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Southeast Island School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Southeast Island School District's 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.

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

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.



Anchorage, Alaska
October 27, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.299A	Indian Education – Project THRIVE
10.665	National Forest Receipts

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

We have audited Southeast Island School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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, 2021. Southeast Island School District's major state programs are identified in the accompanying schedule of state financial assistance.

Management's Responsibility

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Southeast Island School District's major state programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Southeast Island School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However our audit does not provide a legal determination of Southeast Island School District's compliance.

Opinion on Each Major State Program

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, 2021.

Report on Internal Control over Compliance

Management of Southeast Island School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southeast Island School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southeast Island School District's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
October 27, 2021

SOUTHEAST ISLAND SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

Noncompliance material to financial statements noted? Yes X No

State Awards

Internal control over major programs:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

Type of auditors’ report issued on compliance for major program: Unmodified

Dollar threshold used to distinguish a state major program: \$ 200,000

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.

Topic Exclusion Form		
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Human Sexuality/Sexually Transmitted Diseases		
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Date:	Time:	
Instructors:		Parent Initials:

Stress Management		
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Date:	Time:	
Instructors:		Parent Initials:

Personal Safety		
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Date:	Time:	
Instructors:		Parent Initials:

Death and Dying		
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Date:	Time:	
Instructors:		Parent Initials:

Substance Abuse		
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Date:	Time:	
Instructors:		Parent Initials:

Bree's Law: Teen Dating Violence and Prevention (7th - 12th grade)		
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Date:	Time:	
Instructors:		Parent Initials:

Erin's Law: Sexual Abuse and Sexual Assault Awareness and Prevention (K - 12th grade)		
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Date:	Time:	
Instructors:		Parent Initials:

Other:		
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Date:	Time:	
Instructors:		Parent Initials:

I understand I can discuss the above health topics and materials with the teacher and understand that I am welcome to participate in the instruction if I wish.

I hereby request that my child(ren), _____ be excluded from instruction in the above indicated area(s). I understand my child will not be penalized for not participating in this instruction.

Parent Signature:	Date:
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Capital Improvement Project (CIP) Annual Review and Ranking Process

The Department of Education & Early Development (DEED) annually reviews and prioritizes capital improvement project applications submitted by the school districts. Project applications are submitted on a form furnished by the department. Below is schedule of the CIP review and ranking process:

- ❖ September 1 – Applications and eligibility information due to DEED. AS 14.11.011(b)(1)
- ❖ September 1-October 31 – Rating team of three DEED staff review, evaluate, and establish priority lists for Major Maintenance and School Construction CIP projects. The rating process evaluates and scores projects in nine formula-driven and eight evaluative elements. These factors are designed to establish the priority of need based on facility conditions and adequacy of space as well as the likelihood a district has and will adequately maintain and operate their schools. AS 14.11.013 and 4 AAC 31.022.
- ❖ November 1 – DEED submits initial priority lists for Major Maintenance and School Construction CIP projects to the Governor. AS 14.11.013(a)(3)
- ❖ November 5 – DEED publishes initial priority lists for Major Maintenance and School Construction CIP projects and notifies school districts of their project priority ranking. AS 14.11.013(e) and 4 AAC 31.026(a)
- ❖ By November 15 – DEED provides notice to school districts of a public hearing to be undertaken no later than December 1, for the purpose of receiving oral and written comments regarding a request for reconsideration of the priority ranking of a school district’s project. 4 AAC 31.026(a)
- ❖ December – Bond Reimbursement & Grant Review Committee reviews the department’s priority lists for grants. BR&GR makes recommendations to the state board concerning school construction grants. AS 14.11.014(b)(1) and (2)
- ❖ By December 19 – DEED issues a written decision to each school district regarding their reconsideration request and publishes reconsideration priority lists for Major Maintenance and School Construction CIP projects based on reconsideration decisions. 4 AAC 31.026(b)
- ❖ Early January – School district’s dissatisfied by DEED reconsideration decision can file an appeal with the commissioner within 15 calendar days after receipt of the decision. 4 AAC 31.026(c)
- ❖ Mid-January – Within 10 working days after filing of an appeal, the chief administrative law judge will appoint a hearing officer to hear the case. AS 14.11.016(b)
- ❖ Late January – Within 5 working days after appointment, the hearing officer shall determine whether the appeal does not raise an issue of law or fact. 4 AAC 31.026(e)
- ❖ Early February – Within 15 working days after appointment, the hearing officer shall hear the school district’s appeal. 4 AAC 31.026(f)
- ❖ Early March – Within 60 calendar days after the filing of the school district’s appeal, the hearing officer shall deliver the proposed decision to the State Board of Education. 4 AAC 31.026(h)
- Date to be determined – At the State Board of Education’s next regularly scheduled meeting after the receipt of the hearing officer’s decision, the board will adopt all, part, or none of the hearing officer’s decision. AS 14.11.015(a) and 4 AAC 31.026(i)

**Alaska Department of Education and Early Development
FY2023 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	William N. Miller K-12 Memorial School Replacement, Napakiak	\$65,150,907	\$59,210,501	\$3,194,640	\$56,015,861	\$1,120,317	\$54,895,544	\$54,895,544
2	Lower Kuskokwim	Newtok K-12 School Relocation/Replacement, Mertarvik	\$68,067,766	\$47,228,200	\$0	\$47,228,200	\$944,564	\$46,283,636	\$101,179,180
3	Lower Kuskokwim	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	\$63,106,706	\$46,131,534	\$0	\$46,131,534	\$922,631	\$45,208,903	\$146,388,083
4	Yukon-Koyukuk	Minto K-12 School Renovation/Addition	\$12,091,453	\$12,091,453	\$0	\$12,091,453	\$241,829	\$11,849,624	\$158,237,707
5	Anchorage	Gruening Middle School Non-Seismic Improvements	\$20,582,983	\$20,582,983	\$0	\$20,582,983	\$7,204,044	\$13,378,939	\$171,616,646
6	Anchorage	Homestead Elementary School Safety Improvements	\$4,897,249	\$4,897,249	\$0	\$4,897,249	\$1,714,037	\$3,183,212	\$174,799,858
7	Hoonah City	Hoonah School Playground Improvements	\$227,747	\$227,747	\$0	\$227,747	\$68,324	\$159,423	\$174,959,281
8	Anchorage	Security Vestibules Group 2, 3 Sites	\$951,669	\$951,669	\$0	\$951,669	\$333,084	\$618,585	\$175,577,866
9	Anchorage	Security Vestibules Group 1, 3 Sites	\$1,231,000	\$1,231,000	\$0	\$1,231,000	\$430,850	\$800,150	\$176,378,016
10	Lower Kuskokwim	Water Storage And Treatment, Kongiganak	\$3,586,007	\$3,586,007	\$0	\$3,586,007	\$71,720	\$3,514,287	\$179,892,303
11	Kenai Peninsula Borough	Kenai Middle School Security Remodel	\$1,292,560	\$1,711,015	\$0	\$1,711,015	\$598,855	\$1,112,160	\$181,004,463
12	Anchorage	Chugiak High School Track Improvements	\$926,000	\$926,000	\$0	\$926,000	\$324,100	\$601,900	\$181,606,363
13	Lower Kuskokwim	Bethel Campus Transportation and Drainage Upgrades	\$1,099,309	\$1,099,309	\$0	\$1,099,309	\$21,986	\$1,077,323	\$182,683,686
Totals:			\$243,211,356	\$199,874,667	\$3,194,640	\$196,680,027	\$13,996,341	\$182,683,686	

**Alaska Department of Education and Early Development
FY2023 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	Galena City	Galena Interior Learning Academy Composite Building Renovation	\$6,214,822	\$6,214,822	\$0	\$6,214,822	\$310,741	\$5,904,081	\$5,904,081
2	Craig City	Craig Middle School Rehabilitation	\$6,297,916	\$6,297,916	\$0	\$6,297,916	\$629,792	\$5,668,124	\$11,572,205
3	Anchorage	Eagle River Elementary School Improvements	\$8,342,084	\$8,342,084	\$0	\$8,342,084	\$2,919,729	\$5,422,355	\$16,994,560
4	Denali Borough	Anderson K-12 School Partial Roof Replacement	\$1,269,468	\$1,269,468	\$0	\$1,269,468	\$253,894	\$1,015,574	\$18,010,134
5	Craig City	Craig Elementary School Rehabilitation	\$2,215,494	\$2,117,210	\$0	\$2,117,210	\$211,721	\$1,905,489	\$19,915,623
6	Kake City	Kake Schools Heating Upgrades	\$239,522	\$239,522	\$0	\$239,522	\$47,904	\$191,618	\$20,107,241
7	Chugach	Chenega Bay K-12 School Renovation	\$5,877,492	\$5,877,492	\$0	\$5,877,492	\$117,550	\$5,759,942	\$25,867,183
8	Chugach	Tatitlek K-12 School Renovation	\$7,114,554	\$7,114,554	\$0	\$7,114,554	\$142,291	\$6,972,263	\$32,839,446
9	Copper River	Copper River District Office Roof Replacement	\$593,424	\$593,424	\$0	\$593,424	\$11,868	\$581,556	\$33,421,002
10	Anchorage	West High School Partial Roof Replacement	\$7,154,552	\$6,649,629	\$0	\$6,649,629	\$2,327,370	\$4,322,259	\$37,743,261
11	Valdez City	Valdez High and Hermon Hutchens Elementary Schools Domestic Water Piping Replacement	\$1,277,956	\$1,277,956	\$0	\$1,277,956	\$447,285	\$830,671	\$38,573,932
12	Anchorage	Taku Elementary School Roof Replacement	\$3,562,698	\$3,562,698	\$0	\$3,562,698	\$1,246,944	\$2,315,754	\$40,889,686
13	Juneau Borough	Sayéik: Gastineau Community School Partial Roof Replacement	\$1,599,135	\$1,599,135	\$0	\$1,599,135	\$559,697	\$1,039,438	\$41,929,124
14	Lower Yukon	Sheldon Point K-12 School Foundation Cooling and Repairs, Nunam Iqua	\$3,221,809	\$3,221,809	\$0	\$3,221,809	\$64,436	\$3,157,373	\$45,086,497
15	Anchorage	East High School Gym Improvements	\$10,505,016	\$8,726,669	\$0	\$8,726,669	\$3,054,334	\$5,672,335	\$50,758,832
16	Aleutians East Borough	Sand Point K-12 School Major Maintenance	\$2,968,577	\$2,968,577	\$0	\$2,968,577	\$1,039,002	\$1,929,575	\$52,688,407
17	Bristol Bay Borough	Bristol Bay School Elementary and Gym Roof Replacement	\$2,735,697	\$2,583,861	\$0	\$2,583,861	\$904,351	\$1,679,510	\$54,367,917
18	Iditarod Area	David-Louis Memorial K-12 School HVAC Control	\$116,071	\$116,071	\$0	\$116,071	\$2,321	\$113,750	\$54,481,667
19	Anchorage	Government Hill Elementary School Roof Replacement	\$3,158,027	\$2,635,154	\$0	\$2,635,154	\$922,304	\$1,712,850	\$56,194,517
20	Iditarod Area	Blackwell K-12 School Fire Alarm Upgrades, Anvik	\$81,607	\$81,607	\$0	\$81,607	\$1,632	\$79,975	\$56,274,492
21	Yukon-Koyukuk	YKSD District Office Roof Replacement	\$160,325	\$160,325	\$0	\$160,325	\$3,206	\$157,119	\$56,431,611
22	Lower Yukon	Hooper Bay K-12 School Exterior Repairs	\$2,777,531	\$2,296,607	\$0	\$2,296,607	\$45,932	\$2,250,675	\$58,682,286
23	Fairbanks Borough	Woodriver Elementary School Roof Replacement	\$1,919,504	\$1,802,954	\$0	\$1,802,954	\$631,034	\$1,171,920	\$59,854,206
24	Nome City	Nome Beltz Jr/Sr High School Boiler Replacement	\$102,856	\$102,856	\$0	\$102,856	\$30,857	\$71,999	\$59,926,205

**Alaska Department of Education and Early Development
FY2023 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
25	Nome City	Anvil City Charter School Restroom Renovation	\$369,359	\$369,359	\$0	\$369,359	\$110,808	\$258,551	\$60,184,756
26	Lower Kuskokwim	Qugcuun Memorial K-12 School Renovation, Oscarville	\$5,194,378	\$4,078,400	\$0	\$4,078,400	\$81,568	\$3,996,832	\$64,181,588
27	Anchorage	Homestead Elementary School Roof Replacement	\$4,051,144	\$3,515,805	\$0	\$3,515,805	\$1,230,532	\$2,285,273	\$66,466,861
28	Fairbanks Borough	Lathrop High School Gym Partial Roof	\$686,219	\$631,507	\$0	\$631,507	\$221,027	\$410,480	\$66,877,341
29	Anchorage	King Tech High School Roof Replacement	\$3,829,327	\$3,829,327	\$0	\$3,829,327	\$1,340,264	\$2,489,063	\$69,366,404
30	Nome City	Nome Beltz Jr/Sr High School Generator	\$865,503	\$865,503	\$0	\$865,503	\$259,651	\$605,852	\$69,972,256
31	Valdez City	Districtwide Generator Replacement	\$1,146,505	\$1,039,811	\$0	\$1,039,811	\$363,934	\$675,877	\$70,648,133
32	Ketchikan Borough	Ketchikan High School Security Upgrades	\$514,012	\$514,012	\$0	\$514,012	\$179,904	\$334,108	\$70,982,241
33	Yukon-Koyukuk	Ella B. Vernetti K-12 School Boiler Replacement, Koyukuk	\$509,119	\$509,119	\$0	\$509,119	\$10,182	\$498,937	\$71,481,178
34	Fairbanks Borough	Administrative Center Air Conditioning and Ventilation Replacement	\$1,404,510	\$1,404,510	\$0	\$1,404,510	\$491,578	\$912,932	\$72,394,110
35	Northwest Arctic Borough	June Nelson Elementary School Roof Replacement	\$1,014,064	\$1,014,064	\$0	\$1,014,064	\$202,813	\$811,251	\$73,205,361
36	Anchorage	North Star Elementary School Roof Replacement	\$3,432,852	\$3,003,681	\$0	\$3,003,681	\$1,051,288	\$1,952,393	\$75,157,754
37	Anchorage	Service High School Health and Safety Upgrades	\$6,298,005	\$5,462,781	\$0	\$5,462,781	\$1,911,973	\$3,550,808	\$78,708,562
38	Aleutians East Borough	Sand Point K-12 School Pool Major Maintenance	\$102,608	\$102,608	\$0	\$102,608	\$35,913	\$66,695	\$78,775,257
39	Lower Yukon	Marshall K-12 School Tank Farm Emergency Repair	\$1,809,501	\$1,809,501	\$0	\$1,809,501	\$36,190	\$1,773,311	\$80,548,568
40	Kake City	Exterior Upgrades - Main School Facilities	\$369,990	\$369,990	\$0	\$369,990	\$73,998	\$295,992	\$80,844,560
41	Lower Kuskokwim	Akula Elitnavik K-12 School Renovation, Kasigluk-Akula	\$5,366,636	\$4,537,997	\$0	\$4,537,997	\$90,760	\$4,447,237	\$85,291,797
42	Anchorage	Bayshore Elementary School Boiler Replacement	\$1,192,000	\$1,192,000	\$0	\$1,192,000	\$417,200	\$774,800	\$86,066,597
43	Anchorage	O'Malley Elementary School Renovation	\$4,565,554	\$3,693,410	\$0	\$3,693,410	\$1,292,693	\$2,400,717	\$88,467,314
44	Lower Kuskokwim	Gladys Jung Elementary School Heating Mains Replacement	\$1,273,095	\$1,188,713	\$0	\$1,188,713	\$23,774	\$1,164,939	\$89,632,253
45	Mat-Su Borough	Big Lake Elementary School Water System Replacement, Ph 2	\$1,145,300	\$970,758	\$0	\$970,758	\$291,227	\$679,531	\$90,311,784
46	Fairbanks Borough	Ben Eielson Jr/Sr High School Roof Replacement	\$3,493,585	\$3,057,716	\$0	\$3,057,716	\$1,070,201	\$1,987,515	\$92,299,299
47	Lower Yukon	Hooper Bay K-12 School Emergency Lighting and Retrofit	\$234,545	\$234,545	\$0	\$234,545	\$4,691	\$229,854	\$92,529,153

**Alaska Department of Education and Early Development
FY2023 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
48	Chatham	Fire Alarm Upgrades, 3 Sites	\$229,294	\$229,294	\$0	\$229,294	\$4,586	\$224,708	\$92,753,861
49	Denali Borough	Generator Replacement, 3 Schools	\$1,299,994	\$1,299,994	\$0	\$1,299,994	\$259,999	\$1,039,995	\$93,793,856
50	Hoonah City	Hoonah Central Boiler Replacement	\$310,154	\$310,154	\$0	\$310,154	\$93,046	\$217,108	\$94,010,964
51	Haines Borough	Haines High School Locker Room Renovation	\$964,563	\$964,563	\$0	\$964,563	\$337,597	\$626,966	\$94,637,930
52	Anchorage	Bear Valley Elementary Domestic Water	\$2,677,578	\$2,677,578	\$0	\$2,677,578	\$937,152	\$1,740,426	\$96,378,356
53	Lower Yukon	Scammon Bay K-12 School Emergency Lighting and Retrofit	\$119,467	\$119,467	\$0	\$119,467	\$2,389	\$117,078	\$96,495,434
54	Northwest Arctic Borough	Buckland K-12 School HVAC Renewal and Upgrades	\$1,272,931	\$1,095,572	\$0	\$1,095,572	\$219,114	\$876,458	\$97,371,892
55	Fairbanks Borough	Anderson Elementary School Exterior Renovation	\$5,917,763	\$4,859,429	\$0	\$4,859,429	\$1,700,800	\$3,158,629	\$100,530,521
56	Kuspuk	Jack Egnaty Sr. K-12 School Roof Replacement, Sleetmute	\$1,491,201	\$1,491,201	\$0	\$1,491,201	\$29,824	\$1,461,377	\$101,991,898
57	Denali Borough	Tri-Valley School Partial Roof Replacement	\$843,177	\$843,177	\$0	\$843,177	\$168,635	\$674,542	\$102,666,440
58	Northwest Arctic	Davis-Ramoth K-12 School Rehabilitation,	\$11,523,662	\$9,406,168	\$0	\$9,406,168	\$1,881,234	\$7,524,934	\$110,191,374
59	Kodiak Island Borough	Peterson Elementary School Roof Replacement	\$2,451,319	\$2,755,796	\$0	\$2,755,796	\$964,529	\$1,791,267	\$111,982,641
60	Southeast Island	Thorne Bay K-12 School Fire Suppression System	\$582,233	\$582,233	\$0	\$582,233	\$11,645	\$570,588	\$112,553,229
61	Kenai Peninsula Borough	Homer High School Partial Roof Replacement	\$3,815,959	\$3,348,543	\$0	\$3,348,543	\$1,171,990	\$2,176,553	\$114,729,782
62	Haines Borough	Haines High School Roof Replacement	\$2,646,738	\$2,646,738	\$0	\$2,646,738	\$926,358	\$1,720,380	\$116,450,162
63	Chatham	Klukwan K-12 School Roof Replacement	\$1,722,994	\$1,722,994	\$0	\$1,722,994	\$34,460	\$1,688,534	\$118,138,696
64	Sitka Borough	Keet Gooshi Heen Elementary Covered PE Structure Renovation	\$519,794	\$519,794	\$0	\$519,794	\$181,928	\$337,866	\$118,476,562
65	Nome City	Nome Elementary School Fire Alarm Replacement	\$479,640	\$479,640	\$0	\$479,640	\$143,892	\$335,748	\$118,812,310
66	Southeast Island	Thorne Bay K-12 School Flooring Replacement	\$71,549	\$71,549	\$0	\$71,549	\$1,431	\$70,118	\$118,882,428
67	Lower Kuskokwim	Bethel Regional High School Boardwalk Replacement	\$1,740,630	\$1,740,630	\$0	\$1,740,630	\$34,813	\$1,705,817	\$120,588,245
68	Kodiak Island Borough	Chiniak K-12 School Water Treatment Code Compliance and Upgrade	\$374,533	\$374,533	\$0	\$374,533	\$131,087	\$243,446	\$120,831,691
69	Southeast Island	Thorne Bay K-12 School Mechanical Control Upgrades	\$1,280,658	\$1,280,658	\$0	\$1,280,658	\$25,613	\$1,255,045	\$122,086,736
70	Anchorage	Mears Middle School Roof Replacement	\$6,509,383	\$6,509,383	\$0	\$6,509,383	\$2,278,284	\$4,231,099	\$126,317,835
71	Kodiak Island Borough	Main Elementary School Roof Replacement	\$1,222,108	\$1,092,466	\$0	\$1,092,466	\$382,363	\$710,103	\$127,027,938

Issue Date: 11/05/2021

Run Date: 11/03/2021

**Alaska Department of Education and Early Development
FY2023 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
72	Mat-Su Borough	Butte and Snowshoe Elementary Schools Water System Replacement	\$2,252,695	\$2,252,695	\$0	\$2,252,695	\$675,808	\$1,576,887	\$128,604,825
73	Lower Kuskokwim	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	\$4,897,126	\$3,287,332	\$0	\$3,287,332	\$65,747	\$3,221,585	\$131,826,410
74	Saint Marys City	St. Mary's Campus Renewal and Repairs	\$207,994	\$207,994	\$0	\$207,994	\$20,799	\$187,195	\$132,013,605
75	Juneau Borough	Dzantik'i Heeni Middle School Roof Replacement	\$2,734,005	\$2,734,005	\$0	\$2,734,005	\$956,902	\$1,777,103	\$133,790,708
76	Iditarod Area	David-Louis Memorial K-12 School Roof Replacement, Grayling	\$3,138,274	\$3,138,274	\$0	\$3,138,274	\$62,765	\$3,075,509	\$136,866,217
77	Kake City	Kake Schools Flooring Replacement	\$840,409	\$840,409	\$0	\$840,409	\$168,082	\$672,327	\$137,538,544
78	Anchorage	West High School Utilidor Improvements	\$2,494,378	\$2,494,378	\$0	\$2,494,378	\$873,032	\$1,621,346	\$139,159,890
79	Lower Yukon	Scammon Bay K-12 School Siding Replacement	\$1,236,384	\$1,236,384	\$0	\$1,236,384	\$24,728	\$1,211,656	\$140,371,546
80	Lower Yukon	LYSD Central Office Renovation	\$4,478,160	\$4,478,160	\$0	\$4,478,160	\$89,563	\$4,388,597	\$144,760,143
81	Fairbanks Borough	Administrative Center Exterior Renovation	\$4,229,724	\$3,660,688	\$0	\$3,660,688	\$1,281,241	\$2,379,447	\$147,139,590
82	Kake City	Kake High School Plumbing Replacement	\$967,502	\$967,502	\$0	\$967,502	\$193,500	\$774,002	\$147,913,592
83	Fairbanks Borough	Tanana Middle School Classroom Upgrades	\$8,915,780	\$7,348,179	\$0	\$7,348,179	\$2,571,863	\$4,776,316	\$152,689,908
84	Mat-Su Borough	Elevator Code and Compliance Upgrades, 6	\$1,612,539	\$1,612,539	\$0	\$1,612,539	\$483,762	\$1,128,777	\$153,818,685
85	Fairbanks Borough	Arctic Light Elementary School Exterior Renovation	\$7,810,368	\$6,670,798	\$0	\$6,670,798	\$2,334,779	\$4,336,019	\$158,154,704
86	Mat-Su Borough	Structural Seismic Upgrades, 5 Sites	\$12,216,962	\$12,216,962	\$0	\$12,216,962	\$3,665,089	\$8,551,873	\$166,706,577
87	Kenai Peninsula Borough	Seward Middle School Exterior Repair	\$912,005	\$912,005	\$0	\$912,005	\$319,202	\$592,803	\$167,299,380
88	Kake City	Kake High School Gym Floor Replacement	\$358,694	\$358,694	\$0	\$358,694	\$71,739	\$286,955	\$167,586,335
89	Southeast Island	Thorne Bay K-12 School Underground Storage Tank Replacement	\$714,093	\$714,093	\$0	\$714,093	\$14,282	\$699,811	\$168,286,146
90	Mat-Su Borough	Colony and Wasilla Middle Schools Roof Replacement	\$4,514,921	\$4,760,012	\$0	\$4,760,012	\$1,428,004	\$3,332,008	\$171,618,154
91	Juneau Borough	Riverbend Elementary School Roof Replacement	\$2,888,760	\$2,888,760	\$0	\$2,888,760	\$1,011,066	\$1,877,694	\$173,495,848
92	Fairbanks Borough	Anne Wien Elementary School Exterior Renovation	\$7,194,803	\$5,777,007	\$0	\$5,777,007	\$2,021,952	\$3,755,055	\$177,250,903
93	Mat-Su Borough	Ceiling and Sprinkler Seismic Mitigation, 5 Sites	\$3,785,344	\$3,785,344	\$0	\$3,785,344	\$1,135,603	\$2,649,741	\$179,900,644
94	Mat-Su Borough	HVAC Control Upgrades, 5 Sites	\$10,618,114	\$10,017,741	\$0	\$10,017,741	\$3,005,322	\$7,012,419	\$186,913,063
95	Lower Yukon	Kotlik and Pilot Station K-12 Schools Renewal and Repair	\$4,163,157	\$4,163,157	\$0	\$4,163,157	\$83,263	\$4,079,894	\$190,992,957

**Alaska Department of Education and Early Development
 FY2023 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
96	Lower Yukon	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	\$1,903,482	\$1,903,482	\$0	\$1,903,482	\$38,070	\$1,865,412	\$192,858,369
97	Fairbanks Borough	Crawford Elementary School Exterior Renovation	\$7,241,306	\$5,814,221	\$0	\$5,814,221	\$2,034,977	\$3,779,244	\$196,637,613
Totals:			\$280,768,249	\$259,909,886	\$0	\$259,909,886	\$63,272,273	\$196,637,613	

**State of Alaska
Department of Education & Early Development
Capital Improvement Projects (FY2023)**

Project Descriptions

Priority	Category	Project Name	Project Description
Aleutians East			
16	Maintenance	Sandpoint K-12 School Major Maintenance	This project renovates portions of the 47,000 square foot school built in 1983 and 1984 to correct code deficiencies and life safety issues, renew and replace building components, and repair damaged structure. The scope of work will renovate the pool structure to replace or repair the roof, exterior wall, and foundation; replace and upgrade ventilation equipment, fire alarm and intercom systems; and install a main electrical disconnect for code compliance.
38	Maintenance	Sand Point K-12 School Pool Major Maintenance	This project reimburses the district for funds expended to repair the failing pool deck gutter system of the 75 x 28 foot pool originally built in 1984. The scope of work included removal of aluminum gutter and installation of PVC gutter system with connection to existing plumbing, repair of PVC pool membrane, and installation of new deck surface. This project is complete.
Anchorage			
5	Construction	Gruening Middle School Non-Seismic Improvements	This project renovates the 124,862 square foot facility built in 1984. The scope of work comprises elements not associated with seismic work being funded elsewhere and includes site work to reconfigure the parking lot, bus loading area, and fire lane, repair or replace exterior walking surfaces, remove and replace storm drain system; structural improvements; and replacement of roof, interior finishes, and restroom plumbing fixtures. The project is in progress.
6	Construction	Homestead Elementary School Safety Improvements	This project renovates the 51,965 square foot facility originally built in 1972 with an addition in 1990. The scope of work, which addresses civil, architectural, mechanical, and electrical systems, will include reconfiguration and remodel of main entry and administrative areas for functional and security improvements. Project will also replace a retaining wall, and replace emergency systems including intercom, fire alarm, egress lighting, and stand-by generator. Hazardous material abatement is included. This project is in progress.
8	Construction	Security Vestibules Group 1, 3 Sites	This project reimburses the district for funds expended to make security improvements at three facilities built between 1958 and 2010, totaling 181,413 square feet. The scope of work reconfigures existing entries to improve security and provides safety glazing. This project is complete.
9	Construction	Security Vestibules Group 2, 3 Sites	This project reimburses the district for funds expended to make security improvements at three facilities built between 1959 and 2000, totaling 176,447 square feet. The scope of work reconfigures existing entries to improve security; provides safety glazing; and replaces entry locks, cameras, and security system at entry. This project is complete.
12	Construction	Chugiak High School Track Improvements	This project reimburses the district for funds expended to replace the track and field at the 289,309 square foot facility built in 1965 with additions 1966 through 2003. The scope of work includes replacing existing track and artificial turf and making drainage improvements. This project is complete.

Priority	Category	Project Name	Project Description
3	Maintenance	Eagle River Elementary School Improvements	The project renovates the 58,086 square foot facility built in 1961 with additions in 1962, 1970, and 1984. The scope of work includes replacement of the roof and drainage systems, fire doors, flooring; installation of LED lighting; modification and upgrade of kitchen; and upgrades to security and intercom systems. The project is complete.
10	Maintenance	West High School Partial Roof Replacement	This project reimburses the district for funds expended to replace 162,500 square feet of roofing on the 340,032 square foot facility originally built in 1953, with additions between 1966 and 2015. The scope of work includes removal of existing roofing systems to structural deck, and installation of new vapor retarder, R40 insulation, coverboard, and EPDM membrane roofing. Project will also abate hazardous materials, raise parapets, simplify roof configuration, and make structural improvements. This project is complete.
12	Maintenance	Taku Elementary School Roof Replacement	This project reimburses the district for funds expended to replace roofing on the 53,270 square foot facility built in 1972 with an addition in 1998. The scope of work includes removal of existing roofing systems to structural deck, and installation of new vapor retarder, R40 insulation, coverboard, and EPDM membrane roofing. Project will also make structural repairs, raise parapets, and improve site drainage. This project is complete.
15	Maintenance	East High School Gym Improvements	This project renovates the gymnasium facility of the 342,568 square foot school originally built in 1960 with additions in 1972, 2002, and 2005. The scope of work includes replacement of roofing system and improvement of thermal envelope; structure reinforcements; modification of restrooms to comply with ADA; expansion of fire suppression system and replacement of fire alarm system; installation of lighting and control system, emergency and exit signage, new telecom data drops; and abatement of hazardous material. This project is complete.
19	Maintenance	Government Hill Elementary School Roof Replacement	This project reimburses the district for funds expended to replace roofing at the 34,162 square foot facility built in 1965 and the 24,239 square foot addition built in 2000. The scope of work includes removal of existing roofing systems to structural deck, and installation of new vapor retarder, R40 insulation, coverboard and EPDM membrane roofing. Project will also make structural repairs, raise parapets, and adjust curbs on mechanical equipment. This project is complete.
27	Maintenance	Homestead Elementary School Roof Replacement	This project reimburses the district for funds expended to replace roofing on the 51,965 square foot facility built in 1972 with an addition in 1990. The scope of work includes removal of existing roofing to structural deck and installation of new vapor retarder, R40 insulation, coverboard and EPDM membrane roofing. Project will also install five roof monitors for lighting in windowless classrooms, raise parapets, adjust curbs on mechanical equipment, and make structural repairs. This project is complete.
29	Maintenance	King Tech High School Roof Replacement	This project reimburses the district for funds expended to replace the roof for the 123,155 square foot facility built in 1974 with a 10,514 square foot addition in 1991. The scope of work includes removal of existing roofing to structural deck, and installation of new vapor retarder, R40 insulation, coverboard, and EPDM membrane roofing. Project will also make structural repairs, address roof access, raise parapets, and adjust curbs on mechanical equipment. This project is complete.

Priority	Category	Project Name	Project Description
36	Maintenance	North Star Elementary School Roof Replacement	This project reimburses the district for funds expended to replace roofing on the 57,431 square foot facility built in 1961 with an 18,243 square foot addition in 1994. The scope of work includes removal of existing roofing to structural deck, and installation of vapor retarder, R40 insulation, coverboard and EPDM membrane roofing. Project will also make structural repairs, address roof access, raise parapets, and adjust curbs on mechanical equipment. This project is complete.
37	Maintenance	Service High School Health and Safety Improvements	This project reimburses the district for funds expended to renovate 53,491 square feet of the 283,514 square foot facility. The portion being renovated was built in 1971. The scope of work, which addresses architectural, structural, mechanical, and electrical systems, will include expansion of the fire alarm and sprinkler systems; seismic improvements; installation of LED lighting; replacement of plumbing and fixtures, interior and exterior doors, exterior windows, building system controls, and electrical panels. Hazardous material abatement is included. This project is complete.
42	Maintenance	Bayshore Elementary School Boiler Replacement	This project reimburses the district for funds expended to replace the boilers in the 41,120 square foot facility built in 1976 with a 17,529 square foot addition in 1991. The scope of work includes replacement of boilers, reconfiguration of heating distribution systems, and installation of new DDC connections. This project is complete.
43	Maintenance	O'Malley Elementary School Renovation	This project reimburses the district for funds expended to renovate the 50,253 square foot facility built in 1967, with additions in 1971 and 1987. The scope of work, which addresses civil, structural, architectural, and mechanical systems, includes reconfiguration of main entry and admin area and security upgrades; site work to meet ADA requirements; replacement of domestic water plumbing and boilers; and replacement of emergency systems including intercom, fire alarm, egress lighting, and stand-by generator. Hazardous material abatement is included. This project is complete.
52	Maintenance	Bear Valley Elementary Domestic Water Replacement	This project replaces the domestic water system in the 50,160 square foot facility built in 1984. The scope of work includes replacement of the well pump, well water line, pressure tank, holding tanks, domestic water piping and fixtures, sprinkler main, and treatment equipment. This project is complete.
70	Maintenance	Mears Middle School Roof Replacement	This project replaces the roof for the original 150,506 square foot building portion built in 1985. The scope of work includes removal of existing paver roofing, installation of EPDM membrane roofing with additional insulation; structural repair; and abatement of hazardous material. This project is complete.
78	Maintenance	West High School Utilidor Improvements	This project improves the utilidor and utilities serving the 354,379 square foot facility built in 1953 with additions between 1966 and 2018. The scope of work includes rerouting piping and conduit to improve service and access, demolishing abandoned lines, installing LED lighting, and remediating hazardous materials; removing gas piping to outside the utilidor; and replacing the domestic water piping in the facility. This project is in progress.

Bristol Bay

17	Maintenance	Bristol Bay Elementary School and Gym Roof Replacement	This project replaces the roof over the elementary and gym portions of the facility, 26,707 square feet built in 1981, 6,516 square feet built in 1990, and 21,170 square feet built in 1992. The scope of work includes removal of existing roofing to structural deck, repair of roof deck, increase insulation to R49 minimum, and metal roofing, flashing, and gutters. Project will also improve ventilation, and repair and reconstruct structure.
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Priority	Category	Project Name	Project Description
Chatham			
48	Maintenance	Fire Alarm Upgrade, 3 Sites	This project addresses fire alarm system deficiencies at three school sites, in facilities built between 1960 and 1983, totaling 48,065 square feet. The scope of work includes removal of existing systems, and installation of new, addressable fire alarm systems. Devices, wiring, and alarm panels will be upgraded as needed. This project is partially complete.
63	Maintenance	Klukwan K-12 School Roof Replacement	This project replaces the original metal roof of the 10,500 square foot facility built in 1983 and remove failed skylights and passive roof vents. The scope of work includes installation of insulation over the roof framing as a thermal break, new sheathing, gutters, and snow guards.
Chugach			
7	Maintenance	Chenega Bay K-12 School Renovation	This project renovates the 7,892 square foot school built in 1990 to correct code deficiencies and life safety issues, renew and replace building components, and incorporate energy upgrades. The scope of work addresses site/civil, structural, mechanical, and electrical systems, and includes replacement of the exterior envelope, boiler and HVAC systems, stand-by generator, and plumbing; installation of a fire suppression and alarm system, intercom, and LED lighting fixtures; and upgrades to electrical systems.
8	Maintenance	Tatitlek K-12 School Renovation	This project renovates 14,972 square feet of facilities built between 1983 and 1989 to correct code deficiencies and life safety issues, renew and replace building components, and incorporate energy upgrades. The scope of work addresses site/civil, structural, mechanical, and electrical systems, and includes replacement of exterior envelope, interior finishes, and generator; installation of three high-efficiency boilers, a DDC system, LED lighting, and an intercom system.
Copper River			
9	Maintenance	Copper River District Office Roof Replacement	This project reimburses the district for funds expended to replace the roof of the 10,146 square foot facility built in 1961 and the 3,432 square foot addition built in 1972. The scope of work includes removal of existing roofing to structural deck, repair of roof deck and roof framing, and installation of new EPDM membrane roofing. Project will also repair damaged interior finishes, improve ventilation, provide required draft stop and attic access, and repair/replace affected siding and soffits. This project is complete.
Craig City			
2	Maintenance	Craig Middle School Rehabilitation	This project renovates the 11,640 square foot school built in 1978, with a 2,769 square foot addition in 1987 and an 1,886 square foot addition in 1997; and the 10,267 square foot gymnasium built in 1980. The scope of work reduces multiple floor levels, provides structural upgrades, and reconfigures spaces; replaces and upgrades mechanical, electrical, and lighting systems; and installs addressable fire alarm and intercom/clock systems. Hazardous material abatement is included.
5	Maintenance	Craig Elementary School Rehabilitation	This project renovates the 16,659 square foot school built in 1981. The scope of work, which addresses architectural, mechanical, and electrical systems, replaces existing boilers with a single boiler as backup to the biomass system, provides mechanical ventilation to classrooms, replaces existing controls with a DDC system, and installs fire sprinkler and fire alarm systems not provided in the original construction. Project will also reconfigure and remodel the administrative suite, student commons, and several restrooms for access and security improvements. No new square footage is permitted under this project.

Priority	Category	Project Name	Project Description
Denali Borough			
4	Maintenance	Anderson K-12 School Partial Roof Replacement	This project replaces 33,395 square feet of roofing for the school originally built in 1973, and portions of additions in built in 1977, 1979, and 1982. The scope of work includes removing various roofing types, repair of damaged structure, structural upgrades, and installing new insulation, ice shield, and metal roofing. This project is complete.
49	Maintenance	Generator Replacement, 3 Schools.	This project replaces the back-up generators for three sites totaling 116,628 square feet, originally installed in 1977 (Anderson), 1978 (Cantwell), and 1982 (Healy/Tri-Valley). The scope of work includes new generators that will be properly sized for the current loads and will include new automatic transfer switches where needed.
57	Maintenance	Tri-Valley School Partial Roof Replacement	This project replaces roofing over the 4,000 square foot school addition built in 1987. The scope of work includes removal of existing paver roofing, installation of EPDM membrane roofing with additional insulation and structural improvements.
Fairbanks			
23	Maintenance	Woodriver Elementary School Roof Replacement	This project reimburses the district for funds expended to replace the roofing system of the 64,408 square foot school built in 1976. the scope of work includes removal of existing roof system, installation of new EPDM membrane roofing over R60 insulation, replacement of flashings and rain catchment basins, and re-slope of roof for enhanced drainage. This project is complete.
28	Maintenance	Lathrop High School Partial Roof Replacement	This project reimburses the district for funds expended to replace the original roofing system over a portion of the 83,491 square foot addition built in 1986. The scope of work includes removal of existing roof system, installation of EPDM membrane roofing over R60 insulation, replacement of flashings, and re-slope of roof for enhanced drainage. This project is complete.
34	Maintenance	Administrative Center Air Conditioning and Ventilation Replacement	This project reimburses the district for funds expended to replace air conditioning systems in the 1993 district office. The scope of work includes installation of 4 rooftop chiller units, 5 spot chillers, and a new DDC system. This project is complete.
46	Maintenance	Ben Eielson Jr/Sr High School Roof Replacement	This project reimburses the district for funds expended to replace the roofing system of the school originally built in 1962, with additions in 1965, 1977, 1998 totaling 103,200 square feet. The scope of work includes removal of existing roof system, installation of new EPDM membrane roofing, R60 insulation, replacement of flashings and rain catchment basins, and re-slope of roof for enhanced drainage. This project is complete.
55	Maintenance	Anderson Elementary School Exterior Renovation	This project renovates the exterior of the 43,996 square foot school building in 1963 with a 4,186 square foot addition in 1978. The scope of work includes removal of existing roof system, installation of new EPDM membrane roofing over R60 insulation and re-sloping for enhanced drainage; replacement of exterior doors and windows; refinishing the exterior surface; and installation of LED exterior lighting.
81	Maintenance	Administrative Center Exterior Renovation	This project renovates the exterior of the 1993 district office. The scope of work includes removal of existing roof system, installation of new EPDM membrane roofing over R60 insulation, and re-sloping for enhanced drainage; replacement of exterior doors and windows; and refinishing of the exterior surface.

Priority	Category	Project Name	Project Description
83	Maintenance	Tanana Middle School Classroom Upgrades	This project renovates the 91,309 square foot school built in 1974 with a 9,760 square foot addition built in 1986. The scope of work includes upgrade of the pneumatic and direct digital controls system; replacement of sprinkler heads, interior flooring and wall finishes, lockers and cabinets; renovation of existing restrooms; and remodel existing space into new restrooms.
85	Maintenance	Arctic Light Elementary School Exterior Renovation	This project renovates the 68,272 square foot school built in 1993. The scope of work includes removal of existing roof system, installation of new EPDM membrane roofing over R60 insulation and re-sloping for enhanced drainage; replacement of exterior doors and windows; refinishing the exterior surface; and installation of LED exterior lighting.
92	Maintenance	Anne Wien Elementary School Exterior Renovation	This project renovates the 63,532 square foot school built in 1995. The scope of work includes removal of existing roof system, installation of new EPDM membrane roofing over R60 insulation and re-sloping for enhanced drainage; replacement of exterior doors and windows; refinishing the exterior surface; and installation of LED exterior lighting.
97	Maintenance	Crawford Elementary School Exterior Renovation	This project renovates the 63,532 square foot school built in 1997. The scope of work includes removal of existing roof system, installation of new EPDM membrane roofing over R60 insulation and re-sloping for enhanced drainage; replacement of exterior doors and windows; refinishing the exterior surface; and installation of LED exterior lighting.

Galena

1	Maintenance	Galena Interior Learning Academy Composite Building Renovation	This project renovates the 17,575 square foot facility built in 1985. Major systems, including architectural, mechanical, and electrical, will be addressed. The scope of work includes code compliance and energy efficiency upgrades, building envelope renovations, and replacement of the fire alarm system.
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Haines

51	Maintenance	Haines High School Locker Room Renovation	This project renovates the high school locker rooms at the 45,323 square foot facility built in 1970. The scope of work includes a reconfiguration of the showers, locker area, and toilet areas for ADA compliance and to provide for a fitness room. Renovation will include installation and modification of ventilation, plumbing, lighting, and fire suppression systems.
62	Maintenance	Haines High School Roof Replacement	This project replaces approximately 33,125 square feet of asphaltic and membrane roofing material on the original 45,323 facility built in 1970. Scope of work includes removal and possible abatement of existing material, roof deck repairs, and installation of new insulation, vapor barrier, and EPDM membrane roofing.

Hoonah City

7	Construction	Hoonah School Playground Improvements	This project reimburses the district for funds expended to install play structures and fall protection surfaces for elementary facilities totaling 11,384 square feet. This project is complete.
50	Maintenance	Hoonah Central Boiler Replacement	This project replaces the boilers servicing the 49,376 square feet of facilities on the school campus built between 1955 and 2002. Two existing boilers will be replaced with three smaller units. The scope includes installation of necessary plumbing, electrical, and chimney flue systems.

Priority	Category	Project Name	Project Description
Iditarod Area			
18	Maintenance	David-Louis Memorial K-12 School HVAC Control Upgrades, Grayling	This project reimburses the district for funds expended to replace failed pneumatic HVAC controls at the 25,413 square foot facility built in 1987 with a 24-volt electric system and non-proprietary controls. Additional scope of work includes repair of the ventilation system and installation of a power conditioner. This project is complete.
20	Maintenance	Blackwell K-12 School Fire Alarm Upgrades, Anvik	This project reimburses the district for funds expended to replace the fire alarm system at the 8,240 square foot school built in 1979. The scope of work includes installation of addressable fire alarm and alarm monitoring service. This project is complete.
76	Maintenance	David-Louis Memorial K-12 School Roof Replacement, Grayling	This project installs a new roofing assembly to replace the failed roof at the 25,413 square foot facility built in 1987. Additional scope of work includes installation of additional insulation and repair of water-damaged interior finishes.
Juneau City & Borough			
13	Maintenance	Sayéik: Gastineau Community School Partial Roof Replacement	This project replaces the roof of the 36,106 square foot school built in 1953 and 1965. The scope of work includes demolition of roof assembly to the structure, structural code upgrades, additional insulation to meet DEED energy standards, and installation of a new membrane roofing assembly.
75	Maintenance	Dzantik'i Heeni Middle School Roof Replacement	This project replaces the original asphalt shingle and membrane roofing of the 105,000 square foot school built in 1990. The scope of work includes demolition of roof assemblies to the existing structure, increased insulation, and installation of new roofing assemblies and associated appurtenances.
91	Maintenance	Riverbend Elementary School Roof Replacement	This project replaces the roof of the 57,493 square foot school built in 1997. The scope of work includes demolition of roof assemblies to the existing structure and installation of new asphalt composition shingle roofing assemblies and associated appurtenances.
Kake City			
6	Maintenance	Kake Schools Heating Upgrades	This project reimburses the district for costs to replace the heating and hot water system of campus facilities totaling 75,756 square feet built between 1973 and 2011. The scope of work included replacement of thermostats, valves, and hot water makers; installation of circulation pumps and thermal expansion tank; and revision of existing piping. This project is complete.
40	Maintenance	Exterior Upgrades - Main School Facilities	This project reimburses the district for funds expended to replace front entry truss and support columns. It rehabilitates the building envelope finishes of the facilities totaling 75,900 square feet, built between 1973 and 2004. The scope of work includes repair of siding and trim, prep and refinish of exterior surfaces, repair of concrete siding joints, and replacement of flashing and gutters. This project is partially complete.
77	Maintenance	Kake Schools Flooring Replacement	This project replaces the mostly original flooring in 77,256 square feet of facilities built between 1955 and 2011. The scope of work includes subfloor preparation, installation of rubber tile, carpet, and appropriate wall base.

Priority	Category	Project Name	Project Description
82	Maintenance	Kake High School Plumbing Replacement	This project replaces failed domestic water piping at the 53,100 square foot facility built in 1973. The scope of work includes inspection and diagnosis for compromised piping to be replaced as required; affected finishes will be repaired and restored.
88	Maintenance	Kake High School Gym Floor Replacement	This project replaces the original flooring at the gymnasium of the 53,100 square foot facility built in 1973. The scope of work includes removal of existing material, subfloor prep, and installation of synthetic athletic flooring.

Kenai Peninsula

11	Construction	Kenai Middle School Security Remodel	This project renovates a portion of at the 85,476 square foot facility built in 1972. The scope of work will reconfigure the main entrance, office, commons, and food serving areas to provide enhanced security and improved access to student resources. Hazardous material abatement is included.
61	Maintenance	Homer High School Partial Roof Replacement	This project replaces 97,500 square feet of original cedar shake roofing of the 157,000 square foot school built in 1985. The scope of work includes installation of dimensional asphalt shingles and repair of damaged roof structure, roof drain, gutters, and heat trace.
87	Maintenance	Seward Middle School Exterior Repair	This project repairs earthquake damage at the 37,500 square foot facility built in 2005. The scope of work includes removal and replacement of damaged exterior concrete masonry and structural anchoring.

Ketchikan

32	Maintenance	Ketchikan High School Security Upgrades	This project replaces and upgrades the security video cameras at the 180,614 square foot facility built between 1954 and 1993. The scope of work includes installation of high-resolution cameras with remote monitoring capabilities around the exterior of the facility and additional network wiring.
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Kodiak Island Borough

59	Maintenance	Peterson Elementary School Roof Replacement	This project replaces the roofing system at the 32,884 square foot facility originally built in 1952, with additions in 1956, 1966, and 1996. The scope of work includes removal of the paver-ballasted roofing system, installation of EPDM membrane roofing over additional insulation to R38 minimum, and replacement of flashings, Project will also replace roof mounted HVAC equipment and ducting.
68	Maintenance	Chiniak K-12 School Water Treatment Code Compliance and Upgrade	This project constructs a code compliant water system for the 8,500 square foot facility built in 1972. The scope of work includes drilling of a well and installation of water filtration system and associated piping.
71	Maintenance	Main Elementary School Roof Replacement	This project replaces the roofing system at the 37,830 square foot school built in 1983. The scope includes removal of the existing cedar shingle roofing, repair of the structural roof deck, and installation of breathable underlayment, metal flashings, and dimensional asphalt shingle roofing.

Priority	Category	Project Name	Project Description
Kuspuk			
56	Maintenance	Jack Egnaty Sr. K-12 School Roof Replacement, Sleetmute	This project replaces the original roof at the 10,022 square foot school built in 1979. The scope of work includes removal of existing roofing, repairs to plywood decking, installation of ice and water shield, flashings, and new metal roofing. Deteriorated fascia will also be replaced.
Lower Kuskokwim			
1	Construction	William N. Miller K-12 Memorial School Replacement, Napakiak	This project reimburses the district for funds expended to remove the existing bulk fuel tanks, as required by the U.S. Coast Guard due to river erosion, and funds design and construction of a replacement school of approximately 28,331 square feet, due to advancing river erosion and loss of property. It replaces 24,647 square feet of facilities built between 1973 and 1984. Existing facilities will be remediated and demolished or relocated as practicable. Currently, the school is operating at 118 percent capacity, with 15 unhoused students. This project is partially complete.
2	Construction	Newtok K-12 School Relocation/Replacement, Mertavik	This project provides education space in a new attendance area, approved in 2020, with no education facilities. The project scope relocates and renovates 19,861 square feet of existing facilities built between 1994 and 2000, and adds approximately 9,000 square feet of new space to provide 28,885 square feet. Remaining school facilities in Newtok will be remediated and demolished. Project also includes necessary water, wastewater, power, and fuel infrastructure. Existing school provides space for 73 students, 35 students in Mertarvik are unhoused.
3	Construction	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	This project renovates 28,218 square feet of facilities built between 1979 and 1994 and adds approximately 22,500 square feet of new space for a total K-12 facility not to exceed 43,814 square feet. The scope of work includes 18 classrooms and a gymnasium within the addition along with additional circulation and support spaces. Major systems will be renovated and expanded, including architectural, civil, structural, mechanical, and electrical. The scope also includes energy enhancements to meet ASHRAE Standard 90.1 including HVAC controls, LED lighting, electrical controls, and continuous exterior insulation. Hazardous materials abatement is also included. Currently the school is at 190 percent capacity, with 96 unhoused students.
10	Construction	Water Storage and Treatment, Kongiganak	This project upgrades the water system at the 31,528 square foot school built in 2010. The scope of work includes installation of a rain catchment system with connection to a new 100,000 gallon raw water storage tank on high density foam foundation. Existing nanofiltration equipment will be moved from the old school site to the new school site, and three tubular membrane units are to be added. A new 50,000 gallon treated water tank will be co-located at the community water treatment facility.
13	Construction	Bethel Campus Transportation and Drainage Upgrades	This project makes site improvements to increase pedestrian and vehicle safety around the 193,573 square feet of facilities at the Bethel campus. The scope of work includes installation of signage, drains, and culverts; resurfacing of roadways to improve runoff; and re-grading site to eliminate ponding.
26	Maintenance	Qugcuun Memorial K-12 School Renovation, Oscarville	This project renovates the 3,255 square foot school built in 1986 and associated 1,436 square feet of outbuildings built in 1964 and 1980. Major systems will be addressed, including architectural, civil, structural, mechanical, and electrical. The scope of work includes modifications to meet ADA standards, replacement of interior finishes, plumbing, heating equipment; installation of security, fire suppression, and fire alarm systems; upgrade of exterior envelope, lighting and controls; repair and construction of boardwalks; and construction of wastewater lagoon and bulk fuel tank facility.

Priority	Category	Project Name	Project Description
41	Maintenance	Akula Elitnavik K-12 School Renovation, Kasigluk-Akula	This project renovates the 21,840 square foot school built in 1982 and associated outbuildings. Major systems will be addressed, including architectural, civil, structural, mechanical, and electrical. The scope of work includes extensive repair of the foundation and structural elements; upgrade of lighting to LED, replacement of fire alarm system, exterior siding, flooring and finishes; and conformance to ADA standards. Hazardous material abatement is included.
44	Maintenance	Gladys Jung Elementary School Heating Mains Replacement	This project reimburses the district for funds expended to replace the heating mains and utilidor serving the 51,036 square foot school built in 2008. Project also includes installation of sub-grade drainage system and sump pumps, and re-grading of site. This project is complete.
67	Maintenance	Bethel Regional High School Boardwalk Replacement	This project replaces the original elevated boardwalk serving the 75,972 square foot school built in 1971. The scope of work includes construction of a steel-framed, wood planked walkway and stair with installed lighting.
73	Maintenance	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	This project renovates the 19,488 square foot school built in 1995 and associated outbuildings. Major systems will be addressed, including architectural, civil, structural, mechanical, and electrical. The scope of work includes installation of fire suppression system; upgrade of the lighting, DDC, and ventilation systems; replacement of fire alarm system, boilers, day tank, flooring and finishes; and conformance to ADA standards. Hazardous material abatement is included.

Lower Yukon

14	Maintenance	Sheldon Point K-12 School Foundation Cooling and Repairs, Nunam Iqua	This project reimburses the district for funds expended to correct foundation settling caused by undetected plumbing leaks at the 20,530 square foot facility built in 2008. The scope of work includes conversion of the thermosyphon cooling system for the foundation to be capable of passive and active refrigeration; leveling of the slab and entry canopies, and repair of damaged plumbing, interior finishes, and flooring. This project is complete.
22	Maintenance	Hooper Bay K-12 School Exterior Repairs	This project reimburses the district for funds expended to replace the siding and roof of the 73,864 square foot facility built in 2006. Scope of work included replacement of vinyl siding and composite shingle roof system with metal; repair of roof and siding substructure; and replacement of exterior windows and doors. This project is complete.
39	Maintenance	Marshall K-12 School Tank Farm Emergency Repair	This project reimburses the district for funds expended to repair and upgrade the tank farm serving the 41,487 square foot school built in 2010. Scope of work of work included installation of a pile foundation, steel platform, and access. This project is complete.
47	Maintenance	Hooper Bay K-12 School Emergency Lighting and Retrofit	This project reimburses the district for funds expended to correct emergency lighting in the 73,864 square foot K-12 facility built in 2006. The scope of work includes installation of battery back-up LED emergency lighting throughout the facility and replacement of gymnasium and multipurpose room lighting with LED fixtures. This project is complete.
53	Maintenance	Scammon Bay K-12 School Emergency Lighting and Retrofit	This project reimburses the district for funds expended to correct emergency lighting in the 44,060 square foot K-12 facility built in 2005. The scope of work includes installation of battery back-up lamps throughout the facility. Gym and multipurpose room lighting was replaced with T5HO fluorescent lighting fixtures. This project is complete.

Priority	Category	Project Name	Project Description
79	Maintenance	Scammon Bay K-12 School Siding Replacement	This project repairs and upgrades the exterior of the 44,060 square foot facility built in 2005. The scope of work includes replacing the existing vinyl siding with metal siding, upgrading exterior lighting to LED, and replacing exterior doors to allow for a key card security feature.
80	Maintenance	LYSD Central Office Renovation	This project renovates the 8,100 square foot LYSD Central Office built in 1981 and the 1,749 square foot maintenance garage built in 1982. The scope of work includes installation of a 20,000-gallon water tank and replacement of exterior envelope, interior and exterior doors, windows, floor finishes, lighting, auxiliary generator, exterior stairs, and an alarm system.
95	Maintenance	Kotlik and Pilot Station K-12 Schools Renewal and Repair	This project renovates two 40,047 and 46,065 square foot K-12 schools built in 2002. The scope of work includes partial replacement of windows and exterior door hardware; installation of a key card access system and an addressable fire alarm; and upgrades to the DDC system. The scope of work at Kotlik also includes replacement of building skirting.
96	Maintenance	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	This project repairs the siding of the 20,530 square foot facility built in 2008. The scope of work includes removal of existing vinyl siding and installation of metal siding.

Mat-Su Borough

45	Maintenance	Big Lake Elementary School Water System Replacement, Ph 2	This project replaces the water system at the 57,240 square foot school consisting of 6,640 original square feet from 1964 and two additions of 28,000 and 22,600 square feet in 1979 and 1984. The scope of work includes removal and replacement of an under-floor 20,000 gallon water storage tank and installation of a new exterior fire water tank. The scope also includes replacement of pumps, and galvanized piping.
72	Maintenance	Butte and Snowshoe Elementary Schools Water System Replacement	This project replaces water systems at two 49,550 square foot facilities built in 1979 and 1980. The scope of work includes a new well point and supply lines to separate the domestic and fire water systems, removal and replacement of under-floor 20,000 gallon water storage tanks, and installation of new exterior fire water tanks. The scope also includes replacement of pumps, and galvanized piping at each site.
84	Maintenance	Elevator Code and Compliance Upgrades, 6 Sites	This project repairs and replaces elevators as needed to correct code deficiencies at three high schools, two middle schools and one elementary school built between 1977 and 1988.
86	Maintenance	Structural Seismic Upgrades, 5 Sites	This project provides structural upgrades, repair, and code compliance at the administration building, one high school, two middle schools, and one elementary totaling 544,031 square feet, built between 1953 and 1995.
90	Maintenance	Colony and Wasilla Middle Schools Roof Replacement	This project replaces the roofing system at a 60,000 square foot facility built in 1995 and a 120,000 square foot facility built in 1988. The scope of work includes removal of existing roofing to structural deck, and installation of vapor retarder, R40 insulation, coverboard and EPDM membrane roofing. Project will also raise parapets, and adjust curbs on mechanical equipment.
93	Maintenance	Ceiling and Sprinkler Seismic Mitigation, 5 Sites	This project mitigates seismic deficiencies at three middle schools and two high schools totaling 688,554 square feet, built between 1953 and 1988. The scope of work includes replacement and upgrades to the suspended ceiling system and replacement of existing sprinkler heads to flex heads to allow for building movement.

Priority	Category	Project Name	Project Description
94	Maintenance	HVAC Control Upgrades, 5 Sites	This project replaces failing pneumatic mechanical controls at the administration building, two high schools, one middle school, and one elementary school totaling 584,353 square feet, built between 1971 and 1988. The scope of work includes removal of existing pneumatic system and installation of direct digital controls system and building automation system.

Nome City

24	Maintenance	Nome Beltz Jr/Sr High School Boiler Replacement	This project replaces the failed backup boiler for 147,669 square feet of campus facilities. The scope of work includes installation of a boiler, expansion tanks, and associated piping. This project is complete.
25	Maintenance	Anvil City Charter School Restroom Renovation	This project expands the restrooms serving the 31,468 square foot facility built in 1962. Renovation occurs within the existing space. The scope of work provides additional fixtures in a layout that complies with ADA standards. Hazardous material abatement is included. This project is complete.
30	Maintenance	Nome Beltz Jr/Sr High School Generator Replacement	This project replaces the aged and undersized back-up generator for the 152,669 square feet of campus facilities. The scope of work includes a pre-packaged 350kw generator and installation of two padmount transformers.
65	Maintenance	Nome Elementary School Fire Alarm Replacement	This project replaces the non-addressable fire alarm for the 61,605 square foot facility built in 1987. The scope of work includes installation of an ADA-compliant addressable fire alarm and compatible components.

Northwest Arctic

35	Maintenance	June Nelson Elementary School Roof Replacement	This project replaces 9000 square feet of roofing over the gym built in 1964. The scope of work includes removal of existing spray polyurethane roofing to the structural deck, and installation of vapor retarder, R38 insulation, coverboard and EPDM membrane roofing. This project is in progress.
54	Maintenance	Buckland K-12 School HVAC Renewal and Upgrades	This project replaces the boilers and building controls system at the 44,922 square foot facility originally built in 1961 with additions between 1979 and 2001.
58	Maintenance	Davis-Ramoth K-12 School Renovation, Selawik	This project renovates the 53,292 square foot facility originally built in 1975 with additions in 1998 and 2002. Initial system renewal will be accomplished on architectural, mechanical, and electrical systems. The scope of work includes protection of foundation elements, exterior door replacement, DDC control upgrades, electrical panel corrections, and fire alarm upgrades. Existing spaces will be reconfigured to add four additional classrooms and to make other instructional and efficiency improvements Project also replaces the emergency generator.

Saint Mary's

74	Maintenance	St. Mary's Campus Renewal and Repairs	This project renovates 44,433 square feet of campus facilities built between 1974 and 1989. The scope of work includes replacing approximately 20 interior doors and hardware; and installation of new walk-in freezer unit.
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Priority	Category	Project Name	Project Description
Sitka City Borough			
64	Maintenance	Keet Gooshi Heen Covered PE Structure Renovation	This project renovates the 14,400 square foot outdoor covered play structure at the 1988 elementary school facility. The scope of work includes replacement of roofing, gutters, and siding. New adjustable backboards will also be installed.
Southeast Island			
60	Maintenance	Thorne Bay K-12 School Fire Suppression System	This project replaces fire sprinklers in a 21,750 square foot school built in 1989 and a 19,902 square foot multipurpose facility built in 1992. The scope of work includes the replacement of automatic fire suppression distribution pipes, fittings and sprinkler heads; installation of additional sprinkler heads and air-dryers on air compressors; and upgrades to the fire pump controls.
66	Maintenance	Thorne Bay K-12 School Flooring Replacement	This project reimburses the district for cost of replacing the original flooring in the high traffic areas of the 41,652 square feet of facilities built in 1989 and 1992. The scope of work includes subfloor preparation, rubber tile and carpet, and wood and rubber base. This project is complete.
69	Maintenance	Thorne Bay K-12 School Mechanical Control Upgrades	This project upgrades mechanical controls for the 21,750 square foot Thorne Bay School built in 1989 and the 19,902 square foot multipurpose building built in 1992. The scope of work includes removal of failing pneumatic controls and installation of an integrated direct digital control system.
89	Maintenance	Thorne Bay K-12 School Underground Storage Tank Replacement	This project removes two single-wall underground fuel storage tanks. The scope of work includes a remediation allowance of 150 cubic yards of soil, and installation of two 2,000 gallon double-wall above ground fuel storage tanks with pad and fenced enclosure.
Valdez City			
11	Maintenance	Valdez High and Hermon Hutchens Elementary Schools Domestic Water Piping Replacement	This project reimburses the district for funds expended to replace water piping in the 91,000 square foot high school built in 1976 and the 96,000 elementary school built in 1980. The scope of work includes removal and replacement of failed domestic water lines and associated fixtures. This project is complete.
31	Maintenance	Districtwide Generator Replacement	This project reimburses the district for funds expended to replace and relocate back-up generators at the three district schools totaling 251,847 square feet built between 1976 and 2014. The scope of work includes demolition of an aging and undersized generator, relocation of an existing generator, installation of a larger generator to serve two schools, and modification of electrical wiring as needed. This project is complete.
Yukon-Koyukuk			
4	Construction	Minto K-12 School Renovation/Addition	This project renovates the 8,160 square foot facility built in 1978 with a 5,120 square foot addition in 1986, and the 1,280 square foot vocational education building. The project reconfigures existing space and proposes to add approximately 1,591 square feet if eligible. Major systems will be addressed, including civil, architectural, structural, mechanical, and electrical. The scope of work also includes installation of new boilers, fire protection water storage, replacement of interior finishes, plumbing, lighting. Currently the school is at 86 percent capacity, with no unhoused students.

Priority	Category	Project Name	Project Description
21	Maintenance	YKSD District Office Roof Replacement	This project will reimburse the district for funds expended to replace the roof of the 16,340 square foot district office built in 1962. The scope of work includes removal of existing metal roofing and installation of EPDM roofing system. This project is complete.
33	Maintenance	Ella B. Vermetti K-12 School Boiler Replacement, Koyukuk	This project replaces the original cast iron boilers of the 6,120 square foot facility built in 1979 with a 5,219 square foot addition in 1992. The scope of work includes new circulation pumps, flues and dampers, and direct digital controls system.

**Alaska Department of Education and Early Development
FY2023 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	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Aleutians East Boro	16	M	Sand Point K-12 School Major Maintenance	30.00	23.82	0.00	10.00	0.00	1.51	0.00	0.00	0.00	10.00	30.00	3.00	2.67	2.67	2.67	2.67	0.00	38.00	0.67	14.67	3.33	0.00	8.67	184.33
Aleutians East Boro	38	M	Sand Point K-12 School Pool Major Maintenance	27.00	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	165.92
Anchorage	5	C	Gruening Middle School Non-Seismic Improvements	30.00	23.00	0.00	25.00	0.00	4.82	0.00	0.00	21.11	10.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	10.50	10.67	25.00	1.33	3.00	9.67	224.44
Anchorage	6	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	Security Vestibules Group 2, 3 Sites	21.00	21.18	0.00	25.00	0.00	4.82	0.00	0.00	0.00	0.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	0.00	6.00	25.67	0.00	3.00	4.67	161.67
Anchorage	9	C	Security Vestibules Group 1, 3 Sites	24.00	9.52	0.00	25.00	0.00	4.82	0.00	0.00	0.00	0.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	0.00	6.00	26.00	0.00	3.00	4.67	153.35
Anchorage	12	C	Chugiak High School Track Improvements	3.00	4.00	0.00	25.00	0.00	4.82	0.00	0.00	0.00	10.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	2.67	4.00	26.67	0.00	2.67	5.33	138.49
Anchorage	3	M	Eagle River Elementary School Improvements	27.00	30.00	0.00	25.00	0.00	4.82	0.00	0.00	0.00	10.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	28.40	3.00	24.00	2.00	0.00	5.67	210.22
Anchorage	10	M	West High School Partial Roof Replacement	0.00	30.00	0.00	25.00	2.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	41.50	1.67	27.00	3.67	0.00	7.33	198.13
Anchorage	12	M	Taku Elementary School Roof Replacement	0.00	30.00	0.00	20.00	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	48.17	2.00	27.67	3.67	0.00	5.67	197.13
Anchorage	15	M	East High School Gym Improvements	18.00	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	185.94
Anchorage	19	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	27	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	29	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	36	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	37	M	Service High School Health and Safety Upgrades	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	42	M	Bayshore Elementary School Boiler Replacement	15.00	29.15	0.00	20.00	0.00	4.82	0.00	0.00	0.00	0.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	12.50	1.00	25.67	1.67	0.00	3.67	163.81
Anchorage	43	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	52	M	Bear Valley Elementary Domestic Water Replacement	12.00	23.00	0.00	20.00	0.00	4.82	0.00	0.00	0.00	0.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	15.95	0.00	26.33	1.67	0.00	2.67	156.77
Anchorage	70	M	Mears Middle School Roof Replacement	6.00	21.25	0.00	10.00	0.00	4.82	0.00	0.00	0.00	0.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	9.80	2.00	26.67	2.67	0.00	6.33	139.87
Anchorage	78	M	West High School Utilidor Improvements	9.00	30.00	0.00	10.00	0.00	4.82	0.00	0.00	0.00	0.00	30.00	4.33	3.67	3.67	3.67	5.00	0.00	10.56	0.33	12.33	1.33	0.00	2.67	131.38
Bristol Bay Borough	17	M	Bristol Bay School Elementary and Gym Roof Replacement	30.00	20.62	0.00	20.00	0.00	0.85	0.00	0.00	0.00	10.00	30.00	2.00	2.00	2.33	2.00	2.00	0.00	19.78	1.00	20.67	3.67	0.00	15.00	181.92
Chatham	48	M	Fire Alarm Upgrades, 3 Sites	27.00	30.00	0.00	10.00	0.00	1.10	0.00	0.00	0.00	0.00	30.00	3.00	3.00	2.67	3.00	2.67	5.00	7.00	0.00	24.67	0.67	0.00	9.33	159.10
Chatham	63	M	Klukwan K-12 School Roof Replacement	30.00	26.50	0.00	0.00	0.00	1.05	0.00	0.00	0.00	3.00	30.00	2.00	2.00	3.00	2.00	2.00	5.00	12.25	2.67	15.33	4.67	0.00	7.00	148.47
Chugach	7	M	Chenega Bay K-12 School Renovation	30.00	13.88	0.00	20.00	0.00	1.42	0.00	0.00	0.00	10.00	25.00	3.00	3.00	3.33	2.67	2.67	0.00	50.00	1.33	18.33	2.00	0.00	13.33	199.96
Chugach	8	M	Tatitlek K-12 School Renovation	27.00	22.12	0.00	20.00	0.00	1.42	0.00	0.00	0.00	10.00	25.00	3.00	3.00	3.33	2.67	2.67	5.00	41.42	0.00	19.33	0.00	0.00	13.33	199.29
Copper River	9	M	Copper River District Office Roof Replacement	30.00	30.00	0.00	25.00	0.00	1.23	0.00	0.00	0.00	10.00	30.00	3.00	2.33	2.00	2.00	3.00	6.33	11.14	3.00	28.67	3.00	0.00	8.33	199.04
Craig City	2	M	Craig Middle School Rehabilitation	30.00	28.56	0.00	25.00	0.00	2.15	0.00	0.00	0.00	10.00	25.00	3.00	3.00	3.33	2.33	3.00	0.00	39.33	3.33	23.33	3.67	0.00	9.33	214.37
Craig City	5	M	Craig Elementary School Rehabilitation	27.00	30.00	0.00	25.00	0.00	2.01	0.00	0.00	0.00	10.00	30.00	2.00	2.33	3.00	2.00	3.00	0.00	34.03	5.00	23.33	2.00	0.00	7.00	207.70
Denali Borough	4	M	Anderson K-12 School Partial Roof Replacement	30.00	30.00	0.00	25.00	0.00	2.60	0.00	0.00	0.00	10.00	30.00	3.00	2.67	3.00	3.00	3.33	5.00	6.00	2.00	29.33	6.00	0.00	17.33	208.27
Denali Borough	49	M	Generator Replacement, 3 Schools	27.00	30.00	0.00	10.00	0.00	2.93	0.00	0.00	0.00	10.00	30.00	3.33	4.00	3.33	3.33	3.33	0.00	8.82	0.00	14.67	1.33	0.00	6.00	158.09
Denali Borough	57	M	Tri-Valley School Partial Roof Replacement	24.00	17.75	0.00	10.00	0.00	2.93	0.00	0.00	0.00	10.00	30.00	3.33	4.00	3.33	3.33	3.33	0.00	14.95	2.33	14.00	3.33	0.00	7.00	153.63

**Alaska Department of Education and Early Development
FY2023 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	Emerg-ency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Fairbanks Borough	23	M	Woodriver Elementary School Roof Replacement	21.00	30.00	0.00	10.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	25.56	1.00	27.33	7.00	0.00	6.00	176.01
Fairbanks Borough	28	M	Lathrop High School Gym Partial Roof Replacement	27.00	21.25	0.00	10.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	25.00	0.00	27.33	6.33	0.00	7.00	172.04
Fairbanks Borough	34	M	Administrative Center Air Conditioning and Ventilation Replacement	30.00	11.00	0.00	10.00	0.00	3.46	0.00	0.00	0.00	8.00	30.00	2.67	3.00	3.00	3.00	3.00	5.00	7.41	0.00	26.67	8.67	0.00	15.00	169.86
Fairbanks Borough	46	M	Ben Eielson Jr/Sr High School Roof Replacement	24.00	30.00	0.00	10.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	8.00	0.00	27.33	6.67	0.00	6.33	160.46
Fairbanks Borough	55	M	Anderson Elementary School Exterior Renovation	18.00	30.00	0.00	0.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	27.90	0.00	14.33	6.67	0.00	11.33	156.35
Fairbanks Borough	81	M	Administrative Center Exterior Renovation	15.00	11.00	0.00	0.00	0.00	3.46	0.00	0.00	0.00	10.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	11.43	0.00	14.67	5.67	0.00	7.33	123.22
Fairbanks Borough	83	M	Tanana Middle School Classroom Upgrades	9.00	30.00	0.00	0.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	17.77	0.00	14.00	0.00	0.00	3.33	122.22
Fairbanks Borough	85	M	Arctic Light Elementary School Exterior Renovation	6.00	11.00	0.00	0.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	29.19	0.00	14.00	5.33	0.00	6.67	120.31
Fairbanks Borough	92	M	Anne Wien Elementary School Exterior Renovation	12.00	9.50	0.00	0.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	13.52	0.00	14.67	6.00	0.00	6.67	110.48
Fairbanks Borough	97	M	Crawford Elementary School Exterior Renovation	3.00	8.00	0.00	0.00	0.00	3.46	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	3.00	3.00	0.00	2.80	0.00	14.00	5.67	0.00	6.67	88.26
Galena City	1	M	Galena Interior Learning Academy Composite Building Renovation	30.00	21.25	0.00	25.00	0.00	5.00	0.00	0.00	0.00	10.00	25.00	3.67	3.33	3.33	2.67	3.33	0.00	48.30	5.00	25.00	9.33	0.00	11.67	231.88
Haines Borough	51	M	Haines High School Locker Room Renovation	27.00	26.50	0.00	10.00	0.00	1.28	0.00	0.00	0.00	3.00	30.00	2.67	2.67	3.00	2.00	2.67	0.00	21.84	0.00	12.67	3.67	0.00	8.67	157.62
Haines Borough	62	M	Haines High School Roof Replacement	30.00	30.00	0.00	0.00	0.00	1.28	0.00	0.00	0.00	0.00	30.00	2.67	2.67	3.00	2.00	2.67	5.00	15.00	0.00	14.00	3.33	0.00	7.67	149.28
Hoonah City	7	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	50	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	18	M	David-Louis Memorial K-12 School HVAC Control Upgrades, Grayling	27.00	16.00	0.00	25.00	0.00	2.53	0.00	0.00	0.00	8.00	25.00	2.00	2.00	2.33	2.33	2.33	5.00	20.71	0.00	28.00	5.67	0.00	7.67	181.58
Iditarod Area	20	M	Blackwell K-12 School Fire Alarm Upgrades, Anvik	30.00	30.00	0.00	10.00	0.00	2.66	0.00	0.00	0.00	8.00	25.00	2.00	2.00	2.33	1.67	2.67	10.00	18.00	0.00	28.00	2.67	0.00	5.33	180.33
Iditarod Area	76	M	David-Louis Memorial K-12 School Roof Replacement, Grayling	24.00	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	131.92
Juneau Borough	13	M	Sayéik: Gastineau Community School Partial Roof Replacement	30.00	30.00	0.00	25.00	0.00	2.33	0.00	0.00	0.00	5.00	30.00	3.00	2.67	3.67	3.33	4.00	0.00	21.00	0.00	20.67	7.33	0.00	7.00	194.99
Juneau Borough	75	M	Dzantik'i Heeni Middle School Roof Replacement	27.00	9.50	0.00	10.00	0.00	2.33	0.00	0.00	0.00	8.00	30.00	2.67	2.67	3.67	3.33	4.00	0.00	8.00	0.00	15.33	3.00	0.00	5.33	134.83
Juneau Borough	91	M	Riverbend Elementary School Roof Replacement	24.00	7.25	0.00	0.00	0.00	2.33	0.00	0.00	0.00	3.00	30.00	3.00	2.67	3.67	3.33	4.00	0.00	6.56	0.00	15.00	1.67	0.00	7.00	113.47
Kake City	6	M	Kake Schools Heating Upgrades	30.00	29.39	0.00	25.00	0.00	1.63	0.00	0.00	0.00	8.00	30.00	2.67	3.67	3.00	3.33	3.00	0.00	17.33	3.33	28.33	7.00	0.00	10.00	205.69
Kake City	40	M	Exterior Upgrades - Main School Facilities	24.00	30.00	0.00	10.00	0.00	1.56	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	5.00	28.62	0.00	14.33	1.33	0.00	8.33	164.52
Kake City	77	M	Kake Schools Flooring Replacement	21.00	30.00	0.00	10.00	0.00	1.56	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	4.00	0.00	14.67	1.00	0.00	8.00	131.56
Kake City	82	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	2.67	2.33	2.00	2.33	2.00	0.00	0.00	0.00	14.00	1.33	0.00	7.00	122.23
Kake City	88	M	Kake High School Gym Floor Replacement	18.00	30.00	0.00	0.00	0.00	1.56	0.00	0.00	0.00	0.00	30.00	2.67	2.33	2.00	2.33	2.00	0.00	4.00	0.00	14.00	1.00	0.00	7.67	117.56
Kenai Peninsula Borough	11	C	Kenai Middle School Security Remodel	30.00	30.00	0.00	10.00	0.00	2.94	0.00	0.00	0.00	0.00	30.00	3.33	2.00	3.00	3.00	3.00	0.00	3.24	5.67	12.67	0.00	0.00	6.33	145.18
Kenai Peninsula Borough	61	M	Homer High School Partial Roof Replacement	27.00	23.00	0.00	10.00	0.00	2.94	0.00	0.00	0.00	5.00	30.00	3.33	2.00	3.00	3.00	3.00	0.00	13.53	0.00	14.00	3.00	0.00	7.00	149.81

198

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Kenai Peninsula Borough	87	M	Seward Middle School Exterior Repair	24.00	3.00	0.00	10.00	0.00	2.94	0.00	0.00	0.00	8.00	30.00	3.33	2.00	3.00	3.00	3.00	0.00	8.00	0.00	12.67	1.00	0.00	4.00	117.94
Ketchikan Borough	32	M	Ketchikan High School Security Upgrades	30.00	30.00	0.00	25.00	0.00	3.39	0.00	0.00	0.00	0.00	25.00	3.00	3.00	2.33	2.33	3.33	0.00	0.00	0.00	24.00	12.00	0.00	7.33	170.73
Kodiak Island Borough	59	M	Peterson Elementary School Roof Replacement	30.00	30.00	0.00	10.00	0.00	2.82	0.00	0.00	0.00	8.00	30.00	1.00	1.00	2.00	2.33	1.67	0.00	10.67	2.00	12.33	3.33	0.00	4.67	151.82
Kodiak Island Borough	68	M	Chiniak K-12 School Water Treatment Code Compliance and Upgrade	27.00	30.00	0.00	10.00	0.00	2.82	0.00	0.00	0.00	0.00	30.00	1.00	1.00	2.00	2.33	1.67	0.00	16.00	0.00	13.67	2.67	0.00	3.67	143.82
Kodiak Island Borough	71	M	Main Elementary School Roof Replacement	24.00	30.00	0.00	10.00	0.00	2.82	0.00	0.00	0.00	8.00	30.00	1.00	1.00	2.00	2.33	1.67	0.00	6.00	2.00	13.00	2.33	0.00	3.67	139.82
Kuspuk	56	M	Jack Egnaty Sr. K-12 School Roof Replacement, Sleetmute	30.00	30.00	0.00	0.00	0.00	1.99	0.00	0.00	0.00	0.00	30.00	3.00	2.67	2.67	2.33	2.00	8.67	12.92	1.00	14.67	4.33	0.00	8.33	154.58
Lower Kuskokwim	1	C	William N. Miller K-12 Memorial School Replacement, Napakiak	30.00	30.00	30.00	10.00	0.00	3.30	5.83	13.10	22.60	10.00	30.00	4.00	2.00	2.33	2.00	2.00	25.00	14.05	0.00	23.00	4.00	3.33	11.67	278.21
Lower Kuskokwim	2	C	Newtok K-12 School Relocation/Replacement, Mertarvik	27.00	10.33	0.00	10.00	0.00	3.30	50.00	30.00	22.24	10.00	30.00	4.00	2.00	2.33	2.00	2.00	20.00	6.65	6.33	15.67	3.00	4.33	12.00	273.19
Lower Kuskokwim	3	C	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	21.00	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	247.84
Lower Kuskokwim	10	C	Water Storage And Treatment, Kongiganak	18.00	0.00	0.00	20.00	0.00	3.46	0.00	0.00	0.00	8.00	30.00	4.00	2.67	3.33	3.00	3.33	0.00	17.33	0.00	17.33	2.67	2.00	10.33	145.46
Lower Kuskokwim	13	C	Bethel Campus Transportation and Drainage Upgrades	6.00	27.80	0.00	10.00	0.00	3.46	0.00	0.00	0.00	8.00	30.00	4.00	2.67	3.33	3.00	3.33	0.00	12.35	0.00	15.00	1.67	2.67	4.33	137.60
Lower Kuskokwim	26	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	41	M	Akula Elitnaulik K-12 School Renovation, Kasigluk-Akula	15.00	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	164.43
Lower Kuskokwim	44	M	Gladys Jung Elementary School Heating Mains Replacement	24.00	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	162.07
Lower Kuskokwim	67	M	Bethel Regional High School Boardwalk Replacement	9.00	30.00	0.00	10.00	0.00	3.46	0.00	0.00	0.00	10.00	30.00	4.00	2.67	3.33	3.00	3.33	0.00	14.93	0.00	15.00	1.67	0.00	6.33	146.72
Lower Kuskokwim	73	M	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	12.00	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	137.12
Lower Yukon	14	M	Sheldon Point K-12 School Foundation Cooling and Repairs, Nunam Iqua	30.00	1.50	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	10.33	26.76	4.00	28.00	0.33	0.00	8.00	187.78
Lower Yukon	22	M	Hooper Bay K-12 School Exterior Repairs	24.00	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	176.60
Lower Yukon	39	M	Marshall K-12 School Tank Farm Emergency Repair	27.00	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	0.00	7.67	164.63
Lower Yukon	47	M	Hooper Bay K-12 School Emergency Lighting and Retrofit	21.00	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	159.75
Lower Yukon	53	M	Scammon Bay K-12 School Emergency Lighting and Retrofit	18.00	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	156.59
Lower Yukon	79	M	Scammon Bay K-12 School Siding Replacement	15.00	2.50	0.00	25.00	0.00	2.18	0.00	0.00	0.00	8.00	30.00	3.67	3.33	3.00	3.67	3.00	0.00	1.90	0.00	16.67	3.33	0.00	9.67	130.91
Lower Yukon	80	M	LYSD Central Office Renovation	12.00	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	129.74
Lower Yukon	95	M	Kotlik and Pilot Station K-12 Schools Renewal and Repair	6.00	4.00	0.00	10.00	0.00	2.18	0.00	0.00	0.00	5.00	30.00	3.67	3.33	3.00	3.67	3.00	0.00	5.25	0.00	13.00	2.67	0.00	5.00	99.76
Lower Yukon	96	M	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	9.00	1.00	0.00	0.00	0.00	2.18	0.00	0.00	0.00	5.00	30.00	3.67	3.33	3.00	3.67	3.00	0.00	0.62	0.00	13.00	3.33	0.00	7.67	88.46

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Mat-Su Borough	45	M	Big Lake Elementary School Water System Replacement, Ph 2	30.00	30.00	0.00	25.00	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	11.00	2.33	16.33	1.33	0.00	5.33	161.58
Mat-Su Borough	72	M	Butte and Snowshoe Elementary Schools Water System Replacement	27.00	30.00	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	10.67	2.67	13.33	1.33	0.00	5.00	138.25
Mat-Su Borough	84	M	Elevator Code and Compliance Upgrades, 6 Sites	21.00	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	122.03
Mat-Su Borough	86	M	Structural Seismic Upgrades, 5 Sites	18.00	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	118.91
Mat-Su Borough	90	M	Colony and Wasilla Middle Schools Roof Replacement	24.00	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	113.56
Mat-Su Borough	93	M	Ceiling and Sprinkler Seismic Mitigation, 5 Sites	15.00	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	104.66
Mat-Su Borough	94	M	HVAC Control Upgrades, 5 Sites	12.00	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	104.03
Nome City	24	M	Nome Beltz Jr/Sr High School Boiler Replacement	30.00	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	7.34	0.00	29.00	3.00	0.00	7.00	175.65
Nome City	25	M	Anvil City Charter School Restroom Renovation	27.00	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	3.25	4.67	30.00	3.00	0.00	7.67	174.90
Nome City	30	M	Nome Beltz Jr/Sr High School Generator Replacement	21.00	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	171.65
Nome City	65	M	Nome Elementary School Fire Alarm Replacement	24.00	17.75	0.00	25.00	0.00	1.43	0.00	0.00	0.00	0.00	25.00	3.00	2.33	2.33	2.00	3.00	5.00	6.33	0.00	22.33	1.33	0.00	6.00	146.85
Northwest Arctic Borough	35	M	June Nelson Elementary School Roof Replacement	30.00	30.00	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	3.33	12.66	2.33	16.00	4.33	0.00	8.67	168.35
Northwest Arctic Borough	54	M	Buckland K-12 School HVAC Renewal and Upgrades	24.00	9.65	0.00	25.00	0.00	2.69	0.00	0.00	0.00	5.00	25.00	3.00	2.33	3.00	2.33	2.67	0.00	7.36	2.00	22.67	10.33	0.00	9.33	156.37
Northwest Arctic Borough	58	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	74	M	St. Mary's Campus Renewal and Repairs	30.00	30.00	0.00	10.00	0.00	1.23	0.00	0.00	0.00	0.00	30.00	3.00	3.00	3.33	3.33	3.00	0.00	0.00	0.33	13.00	0.67	0.00	4.67	135.56
Sitka Borough	64	M	Keet Gooshi Heen Elementary Covered PE Structure Renovation	30.00	16.00	0.00	10.00	0.00	1.02	0.00	0.00	0.00	8.00	30.00	3.67	2.00	1.67	1.67	3.00	0.00	10.40	1.33	17.67	2.67	0.00	9.33	148.42
Southeast Island	60	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	66	M	Thorne Bay K-12 School Flooring Replacement	21.00	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	146.73
Southeast Island	69	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	89	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
Valdez City	11	M	Valdez High and Hermon Hutchens Elementary Schools Domestic Water Piping Replacement	30.00	30.00	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	5.00	17.26	0.00	27.00	3.00	0.00	6.00	197.63
Valdez City	31	M	Districtwide Generator Replacement	27.00	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	171.40
Yukon-Koyukuk	4	C	Minto K-12 School Renovation/Addition	30.00	23.78	0.00	20.00	0.00	2.82	0.00	3.41	23.85	10.00	25.00	3.67	2.67	3.00	3.33	3.00	0.00	23.58	15.33	18.33	4.00	4.00	13.00	232.77
Yukon-Koyukuk	21	M	YKSD District Office Roof Replacement	27.00	30.00	0.00	25.00	0.00	2.82	0.00	0.00	0.00	0.00	25.00	3.67	2.67	3.00	3.33	3.00	0.00	7.60	1.00	28.67	5.00	0.00	9.67	177.42
Yukon-Koyukuk	33	M	Ella B. Vernetti K-12 School Boiler Replacement, Koyukuk	24.00	21.28	0.00	20.00	0.00	2.82	0.00	0.00	0.00	8.00	25.00	3.67	2.67	3.00	3.33	3.00	0.00	19.88	0.00	18.33	4.33	0.00	11.33	170.65

Department of Education and Early Development

Presents

FY2023 CIP Reconsideration Process

Learn more about the DEED capital improvement project grant reconsideration process in a brief presentation and question and answer. No project-specific discussion.

November 10, 2021

9:30 a.m.

Reconsideration is the sole opportunity for district and DEED collaboration to ensure the statewide CIP priority lists utilize the best information possible to scope, budget, and prioritize projects.

Teleconference available through [free online Zoom application](#).

Toll Free Call-in: 1-888-475-4499 (US/Canada)

Meeting ID: 811 6054 4698 Passcode: DEEDCIP

FY2023 Initial Decision Priority Lists are available for review on the [department's website](#) after November 5.



Department of Education and Early Development

Facilities Section

PO Box 110500

Juneau, AK 99811-500

(907) 465-6906

education.alaska.gov/facilities

Public Notice: Reconsideration of Dept. of Education & Early Development FY2023 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 FY2023, which is available to view at: education.alaska.gov/facilities/facilitiespl. The hearings will be held by teleconference.

- November 18, 2021, from 9:00 a.m. to 12:00 noon
- November 23, 2021, from 1:30 p.m. to 4:30 p.m.
- November 30, 2021, 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; Passcode: 3922247

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, 2021, 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.

A school district may submit written requests via e-mail to:
Heidi.Teshner@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

Attachments, History, Details

Attachments

None

Revision History

Created 11/2/2021 1:29:19 PM by lweed

Details

Department: Education and Early Development
Category: Public Notices
Sub-Category:
Location(s): Statewide
Project/Regulation #:

Publish Date: 11/5/2021
Archive Date: 12/2/2021

202
Events/Deadlines:

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 ²⁰³ • Exemplary Stakeholder Nominations

ASC Agenda

Barry C. Stewart Kasaan School

10/28/2021

Call to order 4:15pm

Attendance: Mike Congdon, Karen Freese, Jessica West, Terry West, LaNeice Congdon, Online Diedra.

Approval of last meeting minutes (1hour)

Jessica motions to approve. Terry seconds approved

Adjustments to agenda

- Energy Drinks - Diedra - There is a district wide policy concern on energy drinks - District wants to know our opinion on energy drinks in school. How should we address the issue. Answer - We need to consider what parents say. We could say no energy drinks in the school.
- **Add to the agenda for next meeting - roberts rules, hand books for ASC, meeting rules.**
- Swimming? We would like to see if we can get in a swimming day before Thanksgiving. We need to call and see if we need to rent the pool or if we can to a free swimming pool day. **LaNeice Motions to set aside \$200 for a swim day. Jessica west seconds motion carries.**

Treasury report- Balance in our ASC account is \$16,525.20

Lead teacher report- Trying to get a hold of Branzon to find out why the gym is full of storage stuff. We will put in a maintenance request to empty it.

School is going really good. Parents seem to be happy. Pumpkin carving party went really well. We have a lot of construction going on around the school. So we need to keep a close eye on the kids.

Student Board Representative- We still haven't had the opportunity to talk to our only High School Student. We will talk to him as soon as possible.

Sports

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

OCTOBER 28, 2021

4:00 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 the 2021-2022 ASC Meeting notes and agendas:

<https://drive.google.com/drive/folders/1yGhBQPAMd77Nz41rbkMbb8Q0SX1oVF09?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 at 4:00 PM on the LAST Thursday of every month. Meetings are virtual via Google Meets.

Google Meet joining info

Video call link: <https://meet.google.com/whm-fbvs-pgg>

Or dial: (US) +1 475-328-0552 PIN: 767 436 652#

A. Call To order: 4:00PM

B. In attendance:

- In Person: Lisa Cates and Julie Vasquez
- On Line: Sandra Nessett and Principal Deidre Jenson

C. People to be heard:

Current officers and standing members:

Superintendent: Sherry Becker

Principal Deidre Jenson

- President: Sabrina Marconie
- Vice President: Sandra Nessett
- Secretary: Vacant - Cates, acting
- Treasurer: Chloe Vasquez,
- Lead Teacher— *Julie Vasquez/Lisa Cates*

AGENDA Items for OCTOBER 28, 2021 Advisory School Council Consideration with notes under ITEMS DISCUSSED:

Approval of minutes from meeting: *SEPTEMBER 30, 2021*

- *Moved to approve: Approved unanimously*

Approval of October 20, 2021 agenda

- *Moved to approve: Approved unanimously.*

Old Business:

ITEM:

Treasurers' reports and accounting:

DISCUSSION:

We have submitted the summer statement to Lucienne. Deidre has confirmed that Superintendent Becker is moving the account from First Bank to the Tongass Federal Credit Union. Lisa and Chloe are still working on the report.

ITEM:

Calendar work on Mission and Vision and Goals and Objectives:

1. Review and update our Hollis School Mission and Vision

Our mission is:

"Where education meets the whole student
and challenges us all
to look beyond what we can only see."

The Hollis School vision is to foster curious, self directed, innovative and reflective life-long learners, community leaders and change agents.

Hollis School teachers, parents and students collaborate to foster an inclusive learning community where mastery learning is supported by inquiry, place-based, individualized, child-centered instruction.

Integrated content delivery is guided by standard based learning targets, with a core value of quality informed by reflection and revision and student driven essential questions.

2. Develop Hollis School's Goals and Objective

Consider the following 2021-2022 Goals, Objectives, Projects:

- Emergency Plan Update
- Student store and Business
- Camp and after school programming
- Garden & Greenhouse
- "How We Soar" Transition Document

DISCUSSION:

Students have been planning short and long term goals and areas of focus. We will ask them to submit at the November meeting.

Lisa is writing a "how we do school" and "whats expected" document to support the revision and update of the Mission, Vision, Goals, and Objectives.

Here is the working 2021-2022 School pamphlet for background and editing:

https://drive.google.com/file/d/1X6O0VFeXmQ_oxsnxEhDfbeMDDg0CNhW/view?usp=sharing

New Business:

ITEM:

Campus:

DISCUSSION:

We have been unable to hire anyone locally for any maintenance work. Branson was able to send someone to weed eat once or twice this summer and that helped. We have tried to stay on top but the little things grow. Also - with Covid - we could not rely upon our Fall and Spring "Fix It Up, Clean-Up Days". We are planning a virtual one for some existing projects and hope to host an in person "Fix It Up,Clean-Up Day" in spring 2022.

Branson notified us to not submit out works orders on the District system so we have maintained this list and will add to it as new items come to our attention.

Per inquiries on the status - we will ask for an update on the new school status.

[Hollis Nick Branzon List List](#)

ITEM:

Communication, Event and Activity schedule for the remainder of the year:

DISCUSSION:

We have shared the school and district public calendar with all of our parents. We have sent to our parents a link to school board information and the ASC information, We are starting a new group for sending information only. We will keep the other group to be present for our parents but will use the new group for posting updates.

ITEM:

Athletics: Archery, Shooting, Wrestling:

DISCUSSION:

Sabrina Marconie has been hired as our wrestling coach and our archery coach. Shooting team seems to be on hold. We will inquire.

ITEM:

Delay start make-up week plan:

DISCUSSION:

We will send reminders about the make-up days.

The following make-up days were selected and approved:

11/12/21, 2/4/22, 4/15/22, 5/20/22

1. *NOT Discussed - deferred but included in notes to support future discussion:*
2. *NOT Discussed - deferred but included in notes to support future discussion:*
2021 Projects:

ITEM:

Vacancies:

DISCUSSION:

207

We are recruiting for and substitute teachers and ½ time and temp and substitute: janitorial, maintenance, paraprofessionals and bus drives.

ITEM:

November Agenda Items:

DISCUSSION:

- Treasurers' Report
- Will include discussion and parent feedback on drinks and other "How we do school" protocols.
- Add the SISD health and wellness policy discussion.
- Elections of 2021-2022 Officers and student positions. and Roberts Rules of Order Training
- Request an update on the status of the new school

****Next ASC Meeting-2021-2022 ASC Meetings will be at 4:00 PM on the last Thursday of every month. The next meeting will be at 4:00 PM on Thursday November 18, 2021 - the last Thursday - is 11.25, 2021 and that is Thanksgiving.***

****Information—all up-to-date information will be posted on our Facebook page and sent out on our school Facebook Messenger Group.***

****Schedule—currently operating in the green zone.***

Adjournment: 4:55 PM.

- Moved to adjourn
 - Seconded and unanimous - adjourned.

**Howard Valentine School
Special Meeting
ADVISORY SCHOOL COUNCIL AGENDA**

Date: Monday, October 11, 2021 Time: 4:00pm

- A. Call to order: 4:00pm**
- B. Approval of agenda: None**
- C. Approval of minutes: None**
- D. Public Comment: None**
- E. People to be heard: None**
- F. Student Representative Report (5min): None**
- G. Committee Reports (5 min): None**
- G. Superintendent's or Principal's Report (5 min): None**
- H. Administrative Reports**
 - 1. Lead Teacher Report (5 min)
 - 2. Treasurer (5 min) –
 - 3. President's/Vice-President Report (10 min) –
- I. Items for Advisory School Council Consideration**
 - 1. Old Business

 - 2. New Business

Discussion Item

Action Items:

- 1. Propose to approve make up dates for 1st week of school not in attendance due to COVID cases. Proposed dates are November 12, Dec. 3, April 15, May 20. **Nhung makes a motion to approve the makeup dates. Janie seconds. All in favor, motion passes.**
- 2. Propose to approve \$500 for Halloween Carnival **Janie makes a motion to approve \$500 spending for the Halloween Carnival. Judy seconds, all in favor, motion passes.**

J. Attendance: Chrissy Hull, Sara Bateman, Janie Wainscot, Nhung Dinh, Judy Adamson

K. Adjournment: Judy makes a motion to adjourn the meeting. Sara seconds. All in favor.

L. "After Meeting Workshop" starts Next meeting to be Wednesday, November 17 @ 4:00pm

Naukati ASC Regular Meeting

October 13th,2021

Meeting called to order at 5:37.

Josh Musser, Tara Musser, Laura Anania, Branzon Anania, Cassandra Christopherson, Diedrie Jenson, and Cari Jones are in attendance.

Cassandra makes a motion to approve the agenda. Laura would like to add funds for Basketball Concessions to the agenda. Tara seconds the motion. All in favor motion passes.

Laura makes a motion to approve the min. Tara seconds. All in favor motion passes.

No public comment.

No student council at this moment.

The only correspondence is a bank statement.

Fundraiser report- There is nothing to report at this moment, but we need to be coming up with ideas for the next meeting.

Principle Report- Diedrie had fun coming out and see the kids interacting and the school in session. She appreciates all the work everyone has been doing. Before the next meeting she would like to do something fun with the kids.

Teachers Report- Laura is doing well learning the ins and outs of the new schedule. Things seem to be going smoothly this year. The middle schoolers are excited to be joining other schools for ceramics over in Thorne Bay. Laura recently went to training for the Marksmanship program. She is excited to be a part of it.

Sports- Track- Cassandra had a very successful season with her runners in track. Her runners placed in the top 10 in almost all of the races. One runner went to Ketchikan this year. He had his record time on their track. She has not done something to celebrate this year with them but plans to do something fun soon.

Basketball- This year we have 9 players, so we have a great start to the year. Our first game is Thursday.

Treasurer Report- The balance now is \$12710.04. The only money that is coming out is for the monthly snack budget.

Presidents Report- none

Old Business- Payment for cross country. The coach found out to late of the cost to Ketchikan to get approval at the meeting. The district paid for it and will be sending a bill to the Naukati Asc for reimbursement. Josh makes a motion to approve the cost for a runner and Chaperone to Ketchikan for the cross-country meet. Tara seconds the motion. All in favor motion passes.

Purchase for pumpkins for the kids to carve for Halloween. We grew 7 pumpkins from our own green house this year, but we need a few more for all the kids. Tara makes a motion to approve up to \$300 for pumpkins. Josh seconds. All in favor motion passes

We have a couple home games and need to restock our concessions. Cassandra makes a motion to approve \$350 for concessions. Laura seconds the motion. All in favor motion passes.

Veterans Day- This has always been a big deal for Naukati. The younger kids are going to play the recorders. We always do a dinner for the veteran's and their families. Tara and Branzon will cook. Laura makes a motion to approve \$200 for the food needed. Josh seconds. All in favor motion passes.

Christmas Gift funds- We have always done \$10 per kid and then they can go on amazon and pick what they would like. We would like to do this for all the kids in Naukati since they all come to see Santa.

Josh makes a motion to approve \$10 per kid in Naukati. Tara seconds. All in favor motion passes.

Reimbursement for Karen Anania. She purchases items for the open house. Tara makes a motion. Josh seconds. All in favor motion passes.

Improvement Plan- The teachers are working on finding time to get the tutoring figured out and started.

Wellness policy-Going great.

The next meeting will be on the first Wednesday of the month at 5:30pm

Tara makes a motion to adjourn the meeting at 6:07pm. All in favor the meeting is adjourned.

Thorne Bay School

ADVISORY SCHOOL COUNCIL Agenda

Date: 10/27/21

Join Zoom Meeting

<https://us02web.zoom.us/j/85290537061?pwd=Ync4RHRZUXRXZzhTRDY4NzBYL3U0QT09>

Meeting ID: 852 9053 7061

Passcode: 760436

- I. **Call to order:** Sherry called the meeting to order at 4:04pm
- II. **Pledge of Allegiance**
- III. **Attendance:** .Amy Jennings, Sherry Becker, Laura Clark. Brandy Prefontaine, Joanna Schneider, Aly Howell, Loubeth Vaughn, Terri Kohn, Amy McDonald.
- IV. **Approval of agenda: Amy motions to approve, Laura seconds. Motion passes.**
- V. **[Approval of minutes from the 22 September 2021 meeting](#) Laura motions to approve, Amy seconds. Motion passes.**
- VI. **Public Comment:**

Aly Howell: The cross country team is here to let the ASC know about their season and ask for help with a need.

Jakob Nelson: Traveled to Wrangel, Sikta, and Juneau. Plans to pay back his debt by the upcoming fundraisers at Middle school game tonight concessions, Concessions at the Fall festival tomorrow, and the Bazaar setup. Owes \$555.25. He enjoyed beating his time every race and the accomplishment of finishing a race.

Kurt Kohn: Traveled to Juneau and Ketchikan. Plans to pay back his debt by the upcoming Middle school game tonight concessions, Concessions at the Fall festival tomorrow, and the Bazaar setup. Owes. \$256.66. Liked being able to travel and compete. Had fun in Ketchikan.

Eric John: Traveled to Juneau and Ketchikan. Plans to pay back his debt by the upcoming fundraisers. Owes \$256.66. Thought it was a cool experience, even though they ran in hail.

Matias Cañadas: Traveled to Juneau and Ketchikan. Plans to pay back his debt by the upcoming fundraisers. Owes \$256.66. He enjoyed the trip to Juneau and got through running through a storm.

Aly Howell: Often setup is difficult for one person. Can we give a small stipend/credit to their ASC debt for Cross country (\$25) to students who help set up the gym for the basketball game tonight. Would like the booster cards(annual card for people to attend all games) to be approved so that they can be sold at tonight's game. Prices for General admission. \$5/adult for game and \$3/student. Free under 6 years old. Aly would like for Students that dress up in black and gold can to get in free for all home games approved. Nicole Mendonsa owes \$508.13, Clara Pablos Obregon \$405.20. Total Cross Country Debt \$2,238.51. If the three fundraising events (Middle school game tonight concessions, Concessions at the Fall festival tomorrow, and the Bazaar setup) do not raise enough to cover the debts, more fundraising will be planned.

Terri Kohn: Booster cards are \$60 for the year for a family in years past.

Amy Jennings: Booster cards do not cover tournaments. This is by ASAA regulations. For Tournaments there are Day passes that people can buy.

Amy McDonald: If we do booster cards, I suggest doing(\$65) family rate, couples rate, and a singles rate.

Motions for Pricing at Sports Games:

Laura motions that the family booster card should be \$80. Amy McDonald seconds. Motion Passes.

Brandy motions for booster cards should be \$75 for a couple and \$65 for a single for all sports, not including tournaments, for the year. Aly seconds.

Motion amended to booster cards should be \$65 for a couple and \$50 for a single for all sports, not including tournaments, for the year. Amy McDonald seconds. Motion passes.

Aly motions for ages 18-up, non student adults, general admission be \$5. Joanna seconds. Motion passes.

Aly motions for Youth ages 7-17, general admission be \$3.

Amended for youth ages 5-17, general admission be \$3, youth under 5 free. Laura seconds. Motion passes.

Joanna motions that youth, 18 and under, that wear black and gold to the game will get into the game for free. Laura seconds. Motion Passes.

Laura Clark: We in Thorne Bay need a team list for basketball, travel plans, and fundraising plans. The team should come to the ASC before the season starts to request funds from ASC.

Laura motions that we ask coaches to come forward with students at the beginning of the season to hand the ASC a roster of students, an approximate amount of funds requested for travel, and plans for fundraising to pay the money back. Joanna Seconds. Motion passes.

Laura Motions When the coach comes forward with their students and they state their plans for fundraising they will be able to get it approved by the superintendent or designee for Thorne Bay at that time using the fundraising form. Amy Jennings Seconds. Motion Passes.

Joanna motions that whatever the door fees do not cover to pay the four boys a total of \$100 for helping with setup for the game tonight be paid by the ASC. Laura seconds.

Sherry amends the motion that whatever the door fees do not cover to pay the cross country team a total of \$100 for helping with setup for the game tonight be paid by the ASC. Loubeth seconds. Motion passes.

Student Council Report (5min): N/A - Aly Howell applied as advisor; waiting for interview.

Aly Hired. Speeches were done Monday, but many students were missing. There will be another opportunity for speeches next week. Elections will be held then.

VII. **Communications** (5 min):

A. Laura Jennings: Approved 11/20/21 Christmas Bazaar gym use.

Mitigation plan will be provided to Laura Jennings.

B. Amy Jean Jennings: Approved 12/16/21 Community Christmas Dinner gym use

Mitigation plan will be provided to AJ.

This is an opportunity to help set up for these events as fundraisers for sports teams.

EMS are willing to also help with the Community Christmas Dinner.

We need a table set aside for the “Thorne Berries” with special decorations as this will probably be the last community dinner that Wilson attends before he moves.

Brandy thinks we should make a “tree” and have all the students/people put what they are thankful for.

Specifically as a thank you to the community of Thorne Bay.

VIII. **Individual/Committee Reports** (5 min):

A. **Athletic Director:** none

B. **Coaches:** none

C. **Extracurricular Activities/Non-Sports Related:**

Amy McDonald: There was a Phlight club event in anchorage. Janice, Luci, and Jakob Nelson attended chaperoned by Tari Cook and Sam White. They represented our school well and should be congratulated.

D. **Testing Coordinator:** none

E. **Curriculum Coordinator:** There are plans scheduled for the November 5th inservice. Things are moving along. Science curriculum chosen last year has training coming up.

IX. **Administrative Reports:**

A. **Superintendent's Report and Training (10 min.): None**

B. **Principal's Report (10 min.):**

It is hard to believe that we're almost to the end of our first quarter! There are so many highlights, it's hard to choose just one.

Preschool: Our youngest students have been reviewing their numbers and letters and learning about kindness and sharing!

K-1: Number line fun has been a real hit in this classroom!

2-4: Students enjoyed a round of "And Then" (each adding to a story made up on the spot!)

5-6: This classroom is full of budding composers who create songs using the vocabulary terms of the day!

7-8: Students are engaged in an elective where they create an individual finished product, from beginning to end! Topics include photography and survival skills.

9-12: The students have made blueberry jelly, pickled bull kelp, apple fritters, noodles from scratch, and homemade tortillas in their recent culinary unit!

The staff have been busily making classes engaging and stimulating for the students. Much thought has been put into electives this year in an effort to personalize the students' instruction to their interests.

Our MAP window has closed and I-Ready students are moving from the diagnostic phase into the instructional phase. Education teams will be reviewing data and formulating student-centered goals.

Our cross country team has finished their season with many of the elementary students winning ribbons and several of the high school students setting new personal records. We are thankful for our AD and coach, Aly Howell, for making this possible, along with her army of staff and parent volunteers!

We are also looking forward to our Fall Harvest Festival, slated for October 28th! We are happy to be regaining a sense of normalcy.

We are certainly grateful for our staff, students, and community and for all they teach us as we grow together!

XI. ASC Reports

- A. Advisory School Council Treasurer's Report:** Its been frustrating to not have a list of students playing sports. There is a now a partial list and therefore it will be easier to create an understandable spreadsheet to track how much students owe. It is very important to have the information before a season starts so that we can keep track of how much students owe. [Treasurer's Statement of Account](#)
- B. ASC Chairman Report/Items for Advisory School Council Consideration:** There is a breakdown of how percentages should be tracked for students who help with fundraising activities. This has been given to the treasurer. We need to discuss.

From the elementary cross country meet: parents worked the fundraiser as the athletes themselves were on a trip. From Heather's perspective: Terri worked 10 hours, suggest 34%, Heather worked 7 hours, suggest 24%, Scott worked 4 hours suggest 14%, Tiana donated items, suggest to equivalent of 4 hours 14%, and Joanna donated items for Matias and Eric equivalent to 2 hours each so 7% each. Joanna was helping the event in another area.

Should we only count those running concessions or should we split it up with everyone who is helping with the event in general?

We need a system to give credit to those who help in any capacity for a fundraising event.

Sherry will contact another district to see what they do.

We need a system to be able to decline requests for money for students who owe a lot. We do not want students to get into so much debt that they cannot repay it.

Loubeth motions that a committee be formed to look into and propose a system for attributing credit for those who participate in fundraising activities. Sherry seconds. Motion passes.

Fundraising crediting committee: Laura Clark, Sherry Becker, Joanna Schneider, Amy Jennings, Amy McDonald, Brandy Prefontaine still open to more members for this committee. Need to focus on getting some parent input as well.

This committee will meet Tuesday, November 9 @ 4pm

XII. Old Business-

XIV. New Business-

A. Energy Drinks

- a. [CDC Energy Drink Info](#)
- b. [American Academy of Pediatrics Info](#)
- c. [NIH Info](#)
- d. Community/staff input is as follows:
 - i. I feel whatever rule we implement and expect of our students, if it's for health and safety reasons, we should set the example (within reason)
 - ii. How would the energy drinks be defined...the internet defined energy drinks as beverages with caffeine and/or sugar and/or other stimulants? This could ban a whole list of consumer products...coffee, tea, soda...and other products. Energy drinks such as Red Bull or Monster drinks are simply caffeinated drinks with other natural (non federally illegal) ingredients. It will be difficult to define this. Also I know a people with some mental disorders and their Dr. actually prescribed the use of caffeine. My point in bringing this up, is any ban should allow for exceptions or medical accommodations. Any ban should also not carry the same consequences as use of alcohol or drugs...no one should lose

a job over the consumption of caffeine or sugar. Further if we are to ban these ingredients in the form of liquid, then shouldn't supplements and foods that contain these also be ban? Like excedrin or pamprin or natural supplements...or even cake and candy? I'm sure you get my point...any ban would need to be well defined as we definitely don't want to open the district up to any legal challenges. Also, would staff time be required to check coffee mugs and drink containers for these energy drinks? Is there enough staff to take this on, or would the district be directing the health choices of staff with a ban. It's pretty difficult to get good employees right now, I'd hate to sour any employees because of a ban that's maybe not needed...rather educating is a better option. Maybe allowing staff the choice to consume it...but doing so discreetly in a non labeled container. But I'm curious to know how a ban would be defined and how it would be enforced... Please know I understand that overtime use of a stimulant can cause health concerns. But I also firmly believe that any ban must be well defined...otherwise it becomes unenforceable.

- iii. Energy drinks are extremely bad for you, especially children! My ex-husband drank them every night he had to work, and ended up in the hospital with kidney failure and heart problems. They claimed he was a drug addict, due to all the ingredients in the energy drinks. It's worse for kids. They need to not be encouraged to drink them! I knew a biologist that came to my work, and she said that an energy drink equals 6 POTS of coffee! She said they cause a ton of health problems, so they created a healthier one for this that refuse to stop drinking them. It's Hansen's energy drink, and it uses your own bodies something (it was over 20

years ago, so I can't remember the exact word she said...chemistry?) to make it work, so it was a lot healthier for you.

If everyone is going to drink them, then we need to at least find a healthier version of them. Kids don't know, they only follow adults leads. I'd hate to start losing people.

- B. Paying back a student credit
- C. How to decide credits in activities

Sherry motions to table discussions A, B, and C to the next ASC meeting. Amy Seconds. motion passes.

- D. New ASC meeting date for November and December

November ASC Meeting: Tuesday, November 23 @4pm

December ASC Meeting: Wednesday, December 8 @4pm

XV. Public Comment none

XVII. Adjournment: Joanna motions to adjourn. Amy Seconds.

XVII. "After Meeting Workshop" starts.

- A. Fundraiser Investigative Committee:
 - a. Committee Volunteers: Aly, Tony, Heather, Loubeth, Brandy
 - b. Reviewing Board Policy, ASC Handbook, and Coach's Handbook

Whale Pass School

Advisory School Council Meeting Minutes

Tuesday, October 26, 2021

A. Call To order: Meeting started at 3:06 pm.

B. Approval of agenda: Tamara Weaver made a motion to accept the agenda. Ashlen Cooke seconded the motion, all were in favor.

C. Approval of minutes from meeting: Tamara Weaver made a motion to accept the minutes from the 9/28/2021 meeting. David Cook seconded it, all were in favor.

C. People to be heard: *Andy Cook, Deidre Jensen*

D. ASC Officers:

- Principal---*Deidre Jensen*
- Superintendent— *Sherry Becker*
- President— Kayleena Toman
- Treasurer— Dolores Loucks
- Lead Teacher— Andy Cook

E. Items for Advisory School Council Consideration:

- **New Business:**
- Andy Cook made a motion to accept the nomination of Kayleena Toman as ASC President. Astrid Cook seconded it. The vote followed and it was unanimously approved.
- Tamara Weaver made a motion to accept the nomination of Dolores Loucks as Treasurer. Astrid Cook seconded the motion. The vote followed and it was unanimously approved.
- *Current Bank Balance- \$8,926.02*
- *2022 Calendar Update:* All calendars have been sold.
- Drawing for gun calendar— Matt Beck was the winner of the October drawing.
- **Formation of Student Council:** Kayleena Toman raised the topic of a student council. It was agreed that the positions would be filled by the high school students. Additional discussion was tabled due to the high school students not being present (Algebra 2 Class). Discussion will occur during homeroom tomorrow, Wednesday the 27th.
- **ASC dinner planning:** It was generally agreed that the first ASC dinner would be during the January meeting due to the holiday season being upon us.
- Deidre Jensen spoke briefly and praised the school for all the activities (Science investigations, Thursday elective activities, Walk-a-Thon, etc. . .).

F. Announcements:

- **Date of next ASC meeting: Tuesday, November 23, 2021**
The time of the meeting will be 3:30 pm unless there is a conflict with the district board meeting. If there is the meeting time will be 3pm.

G. Adjournment: Kayleena Toman made a motion to adjourn at 3:15 pm. Tamara Weaver seconded the motion. All were in favor.

H. Attendance: Andy Cook, Astrid Cook, Caren Cooke, Tamara Weaver, Kayleena Toman, Deidre Jensen, all Elementary and Middle School students.



Summary

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[Already Registered?](#)

2021 Virtual Youth Leadership Institute

December 3, 2021—December 5, 2021

Connect With Youth Across the State!

Who should apply to YLI 2021?

YLI is open to any high school student who wants to practice new leadership skills and create positive change in their school district and community.

What will participants get out of YLI?

Students can attend a number of exciting workshop sessions focused on expanding their leadership skills.

What is the cost?

Registration costs \$295 per student. Contact AASB to find out how district funds can be used for registration.

Do I need a chaperone?

Each district should register a chaperone to help coordinate logging onto the conference and facilitate community-based activities.

How do I find out more about YLI 2021?

Contact your district office or reach out to Tyler Breen at tbreen@asb.org.

YLI Registration is only open to school districts. If you are a district with interested students, we would be happy to have them attend! We recommend reaching out to students in youth groups or student government.

Before You Register

In the registration process, you will need to submit a signed Photo Release form. Please sign this Photo Release form prior to starting the registration process.

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Countdown to the Event



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