



**SOUTHEAST ISLAND SCHOOL DISTRICT
BOARD OF EDUCATION**
Regular Meeting
Wednesday, November 29, 2023

VISION STATEMENT

Students are equipped to realize their dreams and aspirations.

MISSION STATEMENT

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

AGENDA

MEETING: 5:30 PM
LOCATION: Hollis School and via Audio/Video Conference
101 School Loop Road
Hollis, Alaska 99950
VIRTUAL URL: <https://us02web.zoom.us/j/82186008794?pwd=bDg3WC82TS9xa01DSktuSkVuVXMwQT09>

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. DISTRICT VISION, MISSION, AND GOALS
5. APPROVAL OF AGENDA
6. WELCOME TO VISITORS
7. PUBLIC COMMENT 4
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 25, 2023, Regular Meeting Minutes 6
 - B. Approval of November 2023 Financial Report 11
 - C. Employment
 1. FY 2024 Classified Employment: Owen Jennings (Wood-fired Boiler Operator, Thorne Bay)
 2. FY 2024 Classified Employment, Pending Receipt of Required Documentation: Amanda Drake (Paraprofessional, Naukati), Michaelann Opp (Paraprofessional, Thorne Bay), Summer Sanders (Paraprofessional, Thorne Bay)
9. ADMINISTRATIVE/BOARD REPORTS
 - A. Superintendent Report 1

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	c. Hollis School	
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17.	ADJOURNMENT	

MEETING CONDUCT

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

Parliamentary Procedure

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

Quorum

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

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

Abstentions

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

(cf. 9270 - Conflict of Interest)

Public Participation

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

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

MEETING CONDUCT (continued)

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

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

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

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

Legal Reference:

ALASKA STATUTES
29.20.020 Meetings public

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



**SOUTHEAST ISLAND SCHOOL DISTRICT
BOARD OF EDUCATION
REGULAR MEETING
October 25, 2023**

MINUTES

Location: Naukati School and via Zoom audio/video conference

CALL TO ORDER

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

ROLL CALL

Debbie Fehr, Anthony Lovell, and Shannon Silverthorn attended in person. Sandy Curtis and Molly Kimzey attended via audio/video conference. XX was absent.

Quorum: yes

APPROVAL OF AGENDA

Motion: Approve the agenda as written

By: Kimzey

Second: yes

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

WELCOME TO VISITORS

Christi Nixon, Laura Anania, Naukati Students, Branzon Anania, Maria Santolupo, Cassandra Christopherson, Tia Christopherson, Shaine Nixon, Terri Kohn, Nate Freeman, Amanda Blankenship, Andy Cook, Astrid Richard-Cook, Lucienne Smith, and Mike Congdon.

PUBLIC COMMENT

None

STUDENT REPRESENTATIVE

Motion: Tia [Christopherson] is voted in as [student] board [representative].

By: Lovell

Second: yes

Board Vote: Yea: 5, Nay: 0

Resolved: motion passed

ELECTION OF OFFICERS

Motion: Shannon Silverthorn as school board president.

By: Curtis

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5, Nay: 0; Abstain: 1

Resolved: motion passed

Motion: Sandy [Curtis] for board clerk.

By: Kimzey

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 4, Nay: 0; Abstain: 1

Resolved: motion passed

APPROVAL OF CONSENT AGENDA

Motion: Approve the consent agenda [including the 5/5/23 corrected meeting minutes, the 9/19/23 meeting minutes, the October 2023 financial report, FY 2024 employment including classified employment for Nicholas Brazille, Robert Deuel, Terra Green, Joshua Hayes, James Stone, Caleb Toman; classified employment, pending receipt of required documentation for Hesperus Keys, Scott Randall, Theresa Randall, Audrey Wopart; extracurricular contracts for LaNeice Congdon, Melvin Cook, Joshua Musser; and teacher contract addendum for Donna Nixon.]

By: Kimzey

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5, Nay: 0

Resolved: motion passed

ADMINISTRATIVE/BOARD REPORTS

Rod Morrison gave the Superintendent's report. Topics included: goals, engagements, the cultural grant, Scuba curriculum correction, the contract for speech services, the certified evaluation tool, activities, the November meeting location, the AASB annual conference, the Child Nutrition Program evaluation, a shout out to the Naukati wrestlers, the strategic planning process, the housing grant, National Principals month, archery coaches training, and the greenhouse program.

Superintendent Morrison then invited each department and school to share highlights of their reports.

Area Principal/Activities Director Shaine Nixon reviewed his goals, and commented on site visits, the principal conference, classroom walkthroughs/observations, building leadership, activities through the winter, collaboration between campuses, achievements, and staff/teachers.

Cassandra Christopherson shared highlights regarding AK-TRAILS Correspondence/Homeschool activities, enrollments, curriculum, goals, and communication.

Mike Congdon shared highlights about Barry Craig Stewart Kasaan School activities, partnership with OVK, projects, fundraisers, field trips, Whale Fest, wood-fired boiler, and the new playground equipment.

Christi Nixon shared a slideshow of Howard Valentine Coffman Cove School.

Laura Anania shared highlights about Naukati School including a Veterans' Day meal and fundraisers. Naukati students shared presentations about science class, Sarkar Rapids project, woodshop, sports, PE, Phlight Club, art, spirit week, and a student-created video with student musical accompaniment.

Andy Cook shared highlights about Whale Pass School student progress in classes, Taekwondo camp, and activities.

Nate Freeman shared highlights about Thorne Bay School including gym access, library cleanup, an open house, activities, professional development, AK Reads and literacy, curriculum, social media, achievements/celebrations, a slide show, and recognition of parents, teachers, and classified staff.

Astrid Richard-Cook shared highlights for State & Federal programs/grants including submission of AHFC housing grants for Hollis, Thorne Bay, and Coffman Cove, an equipment grant for Port Alexander, a Denali Commission grant, the COVID Relief grant, ESEA title grants, and communication.

Lucienne Smith gave the Business Manager's report. Topics included: current activities in the business office, the budget process for FY 2025, an informational session on different topics each month, and Standard Operating Procedures.

BUSINESS ITEMS

Motion: Move Board Policies 3542 and 5116.1 to a third reading

By: Curtis

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

Motion: Debbie Fehr as the legislative liaison

By: Silverthorn

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 4; Nay: 0; Abstain: 1

Resolved: motion passed

Motion: Tony [Lovell] as the youth advocate liaison

By: Kimzey

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 4; Nay: 0; Abstain: 1

Resolved: motion passed

Motion: Adopt the Strategic Plan Update [newly proposed Vision and Mission statements, the two edits for the Value Statements and the 3 focus areas for the next 3-5 year strategic plan].

By: Lovell

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

Motion: Approve of the Listing Agreement for the Southeast Island School District Cafe with Coastal Keller Williams Realty, AK Group [with a listing price of \$39,900]

By: Lovell

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

Motion: Renew the lease with the lease with the City of Thorne Bay for the land that the SISD restaurant occupies.

By: Lovell

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

Motion: Approve the FY 24 PSA [Professional Services Agreement] Speech and Language Services 3rd East Speech Contract

By: Kimzey

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

ADVANCE PLANNING

The next regular Board meeting will be at Hollis School and via Zoom on November 29, 2023 at 5:30 PM. The meeting will be preceded by a work session at 4:30 PM.

The AASB Annual Conference & Youth Leadership Institute is November 9-12, 2023

PUBLIC COMMENT

Andy Cook commented on Whale Pass wood delivery.

BOARD COMMENT

Molly Kimzey thanked William Tyrell and Risa Carlson for their service as board members and welcomed the two new board members. Shannon Silverthorn commented on community involvement, staff appreciation. Tony Lovell commented regarding youth advocate liaison duties. Debbie commented regarding legislative liaison contacts.

ADJOURNMENT

Motion: Adjourn

By: Kimzey

Second: yes

Student Representative Vote: Yea

Board Vote: Yea: 5; Nay: 0

Resolved: motion passed

Time: 7:33 PM

Shannon Silverthorn, Board President

Date

Sandy Curtis, Board Clerk

Date



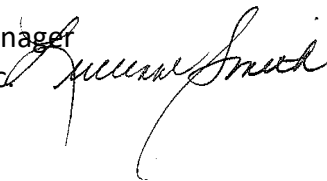
SOUTHEAST ISLAND SCHOOL DISTRICT

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

MEMORANDUM

TO: SISD BOARD OF EDUCATION

THRU: Rodney Morrison, Superintendent

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

Date: November 14, 2023

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 / 23

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
100 GENERAL OPERATING FUND	650,813.19	2,348,952.11	6,836,405.00	4,487,452.89	34 %
200 BROADBAND ASSISTANCE GRANT (BAG)	0.00	141,391.96	141,391.96	0.00	100 %
205 PUPIL TRANSPORTATION FUND	0.00	60,631.08	198,528.00	137,896.92	31 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	290,909.12	290,909.12	0 %
255 FOOD SERVICE FUND	35.00	25,906.26	324,062.34	298,156.08	8 %
256 FRESH FRUIT & VEGETABLES	0.00	962.37	8,250.75	7,288.38	12 %
260 TITLE I-A BASIC	0.00	0.00	141,499.00	141,499.00	0 %
261 TITLE I-C MIGRANT	0.00	0.00	52,992.00	52,992.00	0 %
262 MIGRANT BOOKS	0.00	0.00	2,448.00	2,448.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	26,391.00	26,391.00	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	0.00	0.00	32,175.00	32,175.00	0 %
268 TITLE VI-B IDEA	0.00	0.00	61,869.00	61,869.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,437.00	4,437.00	0 %
271 CARL PERKINS	0.00	78.61	22,000.00	21,921.39	0 %
272 SAFETY & WELL BEING	0.00	0.00	10,000.00	10,000.00	0 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	0.00	50,000.00	50,000.00	0 %
280 CSLD	0.00	0.00	409,834.00	409,834.00	0 %
297 COVID RELIEF - ARP ACT ESSER III	0.00	0.00	277,984.00	277,984.00	0 %
298 COVID DISCRETIONARY	0.00	0.00	6,956.71	6,956.71	0 %
358 SOAR - KLAWOCK	0.00	0.00	20,049.78	20,049.78	0 %
360 INDIAN EDUCATION	0.00	12,722.00	12,722.00	0.00	100 %
365 REAP	0.00	4,821.00	4,821.00	0.00	100 %
366 SELECT - KLAWOCK	0.00	0.00	164,560.52	164,560.52	0 %
368 THRIVE	0.00	0.00	150,000.00	150,000.00	0 %
369 REWARD - TLINGIT & HAIDA	0.00	0.00	20,049.78	20,049.78	0 %
370 SUCCEED	0.00	0.00	498,564.00	498,564.00	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 23

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
375 TEACHER HOUSING	7,950.00	28,463.60	110,000.00	81,536.40	26 %
379 USDA - FARM TO SCHOOL	0.00	0.00	93,339.00	93,339.00	0 %
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	54,900.00	54,900.00	0 %
386 RurAL CAP Foundation - Music & Agriculture	0.00	0.00	2,933.52	2,933.52	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	0.00	2,611,171.42	2,611,171.42	0 %
600 THE CAFE	0.00	0.00	7,200.00	7,200.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	0.00	1,528.98	0.00	-1,528.98	%
Grand Total:	658,798.19	2,625,457.97	12,648,443.90	10,022,985.93	21 %

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 23

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	518,472.59	2,165,390.97	6,784,370.00	6,784,370.00	4,618,979.03	32%
205 PUPIL TRANSPORTATION FUND	218,172.57	243,014.63	352,119.00	352,119.00	109,104.37	69%
237 ALASKA PRE ELEMENTARY PROGRAM	9,830.47	26,813.01	270,419.71	270,419.71	243,606.70	10%
255 FOOD SERVICE FUND	19,067.42	108,743.70	313,441.65	323,062.34	214,318.64	34%
256 FRESH FRUIT & VEGETABLES	0.00	8,250.62	1,068.75	8,250.75	0.13	100%
260 TITLE I-A BASIC	2,741.00	33,969.69	141,999.30	141,999.30	108,029.61	24%
261 TITLE I-C MIGRANT	3,378.39	5,790.66	52,991.90	52,991.90	47,201.24	11%
262 MIGRANT BOOKS	152.41	1,840.52	2,447.03	2,447.03	606.51	75%
264 Title IVA INNOVATIVE	0.00	0.00	26,391.24	26,391.24	26,391.24	0%
266 TITLE IIA PRINCIPAL/TEACHER	0.00	6,432.40	23,395.29	23,395.29	16,962.89	27%
268 TITLE VI-B IDEA	4,170.00	29,357.17	53,225.00	53,225.00	23,867.83	55%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,426.01	4,426.01	4,426.01	0%
271 CARL PERKINS	0.00	1,915.06	21,770.11	21,770.11	19,855.05	9%
272 SAFETY & WELL BEING	0.00	8,663.85	10,000.00	10,000.00	1,336.15	87%
274 TITLE IA SCHOOL IMPROVEMENT	3,063.63	18,431.61	59,600.00	59,600.00	41,168.39	31%
280 CSLD	19,002.49	51,797.19	316,434.00	316,434.00	264,636.81	16%
297 COVID RELIEF - ARP ACT ESSER III	17,498.01	52,267.46	277,575.53	277,575.53	225,308.07	19%
298 COVID DISCRETIONARY	0.00	19,262.42	19,262.42	19,262.42	0.00	100%
358 SOAR - KLAOCK	812.13	1,064.91	20,049.78	20,049.78	18,984.87	5%
360 INDIAN EDUCATION	0.00	0.00	12,722.00	12,722.00	12,722.00	0%
365 REAP	0.00	4,540.00	4,821.00	4,821.00	281.00	94%
366 SELECT - KLAOCK	0.00	154,457.72	164,560.52	164,560.52	10,102.80	94%
368 THRIVE	0.00	76,980.47	76,695.63	76,695.63	-284.84	100%
369 REWARD - TLINGIT & HAIDA	0.00	1,230.30	20,049.78	20,049.78	18,819.48	6%
370 SUCCEED	33,090.34	66,783.36	498,564.00	498,564.00	431,780.64	13%

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Expenditure - Budget vs. Actual Report
For the Accounting Period: 11 / 23

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
375 TEACHER HOUSING	360.89	22,826.39	50,000.00	50,000.00	27,173.61	46%
379 USDA - FARM TO SCHOOL	1,969.45	13,928.47	49,401.00	49,401.00	35,472.53	28%
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	54,900.00	54,900.00	54,900.00	0%
386 RurAL CAP Foundation - Music &	0.00	600.00	2,933.55	2,933.55	2,333.55	20%
500 KASAAN WOOD FIRE BOILER FIRE	250,956.00	250,956.00	246,706.00	246,706.00	-4,250.00	102%
507 AEA BIOMASS PROJECT FY 2022	1,021.06	1,021.06	82,843.09	82,843.09	81,822.03	1%
536 20-002 HOLLIS K-12 SCHOOL	14,742.39	1,726,419.66	2,611,171.42	2,611,171.42	884,751.76	66%
600 THE CAFE	41.03	1,387.63	7,200.00	7,200.00	5,812.37	19%
711 STUDENT AGENCY FUND AGRICULTURE	0.00	2,943.56	0.00	0.00	-2,943.56	0%
Grand Total:	1,118,542.27	5,107,080.49	12,633,554.71	12,650,357.40	7,543,276.91	40%

SOUTHEAST ISLAND SCHOOL DISTRICT
Statement of Revenue Budget vs Actuals
For the Accounting Period: 11 / 23

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
000					
0000					
40 OTHER LOCAL REVENUES	350.00	3,146.95	25,000.00	21,853.05	12 %
47 E-RATE REVENUE	87,330.19	349,320.76	1,411,471.00	1,062,150.24	24 %
51 STATE-FOUNDATION PROGRAM	356,051.00	1,780,255.00	4,405,966.00	2,625,711.00	40 %
56 TRS On-Behalf	0.00	0.00	231,198.00	231,198.00	0 %
57 PERS On Behalf	0.00	0.00	25,014.00	25,014.00	0 %
90 STATE-OTHER REVENUES	0.00	0.00	250,674.00	250,674.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	280,000.00	280,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	9,147.40	0.00	-9,147.40	** %
250 TRANSFER FROM OTHER FUNDS	207,082.00	207,082.00	207,082.00	0.00	100 %
Function Total:	650,813.19	2,348,952.11	6,836,405.00	4,487,452.89	34 %
Org Total:	650,813.19	2,348,952.11	6,836,405.00	4,487,452.89	34 %
Fund Total:	650,813.19	2,348,952.11	6,836,405.00	4,487,452.89	34 %
Grand Total:	650,813.19	2,348,952.11	6,836,405.00	4,487,452.89	34 %

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	17,078.00	47,264.03	181,718.00	181,718.00	134,453.97	26
160 VOCATIONAL ED INSTRUCTION	1,848.99	7,390.82	1,500.00	1,500.00	-5,890.82	492
200 SPECIAL EDUCATION INSTRUC	7,365.81	15,810.22	60,737.00	60,737.00	44,926.78	26
400 SCHOOL ADMINISTRATION	1,019.64	1,019.64	0.00	0.00	-1,019.64	***
600 OPERATIONS & MAINTENANCE	3,113.77	21,329.78	74,420.00	74,420.00	53,090.22	28
700 STUDENT ACTIVITIES	0.00	393.10	7,364.00	7,364.00	6,970.90	5
Org Total:	30,426.21	93,207.59	325,739.00	325,739.00	232,531.41	
624 KASAAN						
100 REGULAR INSTRUCTION	20,721.23	60,063.78	226,494.00	226,494.00	166,430.22	26
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	7,545.94	17,582.26	50,194.00	50,194.00	32,611.74	35
400 SCHOOL ADMINISTRATION	1,368.13	1,368.13	6,678.00	6,678.00	5,309.87	20
600 OPERATIONS & MAINTENANCE	986.04	4,160.85	32,725.00	32,725.00	28,564.15	12
700 STUDENT ACTIVITIES	0.00	0.00	6,696.00	6,696.00	6,696.00	0
Org Total:	30,621.34	83,175.02	324,287.00	324,287.00	241,111.98	
625 NAUKATI						
100 REGULAR INSTRUCTION	20,318.42	57,600.60	205,228.00	205,228.00	147,627.40	28
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	8,212.15	18,774.34	98,456.00	98,456.00	79,681.66	19
400 SCHOOL ADMINISTRATION	1,491.64	4,594.97	10,951.00	10,951.00	6,356.03	41
600 OPERATIONS & MAINTENANCE	2,048.20	19,585.09	66,012.00	66,012.00	46,426.91	29
700 STUDENT ACTIVITIES	900.47	3,810.18	6,718.00	6,718.00	2,907.82	56
Org Total:	32,970.88	104,365.18	388,865.00	388,865.00	284,499.82	
628 THORNE BAY						
100 REGULAR INSTRUCTION	42,879.76	115,941.57	448,164.00	448,164.00	332,222.43	25
160 VOCATIONAL ED INSTRUCTION	1,222.13	1,797.72	2,400.00	2,400.00	602.28	74
200 SPECIAL EDUCATION INSTRUC	20,839.79	53,777.75	190,525.00	190,525.00	136,747.25	28
400 SCHOOL ADMINISTRATION	10,376.22	31,657.56	168,210.00	168,210.00	136,552.44	18
450 SCHOOL ADMIN SUPPORT SRVC	3,955.31	15,566.04	31,434.00	31,434.00	15,867.96	49
600 OPERATIONS & MAINTENANCE	7,896.34	110,951.32	282,203.00	282,203.00	171,251.68	39
700 STUDENT ACTIVITIES	2,138.21	3,781.36	40,304.00	40,304.00	36,522.64	9
Org Total:	89,307.76	333,473.32	1,163,240.00	1,163,240.00	829,766.68	
632 WHALE PASS						
100 REGULAR INSTRUCTION	12,983.14	39,667.00	222,249.00	222,249.00	182,582.00	17
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	6,081.31	13,657.63	79,694.00	79,694.00	66,036.37	17
400 SCHOOL ADMINISTRATION	974.92	974.92	6,678.00	6,678.00	5,703.08	14
600 OPERATIONS & MAINTENANCE	1,434.31	9,665.62	35,792.00	35,792.00	26,126.38	27
700 STUDENT ACTIVITIES	873.78	1,213.78	6,451.00	6,451.00	5,237.22	18
Org Total:	22,347.46	65,178.95	352,364.00	352,364.00	287,185.05	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	4,853.52	24,362.49	118,979.00	118,979.00	94,616.51	20
140 CORRESPONDENCE INSTRUC	13,351.60	45,302.55	154,110.00	154,110.00	108,807.45	29

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	3,389.05	17,314.20	50,726.00	50,726.00	33,411.80	34
220 SPED SUPPORT SRVCS-STUDNT	0.00	8,391.47	39,059.00	39,059.00	30,667.53	21
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	118,007.19	463,887.86	1,433,016.00	1,433,016.00	969,128.14	32
354 INSERVICE	0.00	6,688.66	9,000.00	9,000.00	2,311.34	74
400 SCHOOL ADMINISTRATION	0.00	1,081.78	4,564.00	4,564.00	3,482.22	23
450 SCHOOL ADMIN SUPPORT SRVC	3,955.32	16,916.01	28,809.00	28,809.00	11,892.99	58
511 BOARD OF EDUCATION	13,137.39	56,700.95	101,605.00	101,605.00	44,904.05	55
512 OFFICE OF SUPERINTENDENT	22,429.39	110,610.13	315,555.00	315,555.00	204,944.87	35
550 DISTRICT ADMIN SUPRT SRVC	38,159.59	168,319.99	292,197.00	292,197.00	123,877.01	57
600 OPERATIONS & MAINTENANCE	26,778.00	354,710.32	814,560.00	814,560.00	459,849.68	43
700 STUDENT ACTIVITIES	75.00	1,456.71	85,548.00	85,548.00	84,091.29	1
900 OTHER FINANCING USES	0.00	0.00	52,500.00	52,500.00	52,500.00	0
Org Total:	244,136.05	1,275,743.12	3,500,873.00	3,500,873.00	2,225,129.88	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	19,927.15	54,311.53	309,986.00	309,986.00	255,674.47	17
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	13,598.82	37,837.61	90,596.00	90,596.00	52,758.39	41
400 SCHOOL ADMINISTRATION	1,195.94	1,195.94	9,142.00	9,142.00	7,946.06	13
600 OPERATIONS & MAINTENANCE	2,870.28	19,696.81	57,219.00	57,219.00	37,522.19	34
700 STUDENT ACTIVITIES	0.00	0.00	8,947.00	8,947.00	8,947.00	0
Org Total:	37,592.19	113,041.89	477,390.00	477,390.00	364,348.11	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	25,514.87	69,498.58	156,395.00	156,395.00	86,896.42	44
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	0.00	28,025.00	28,025.00	28,025.00	0
400 SCHOOL ADMINISTRATION	3,533.51	7,656.00	7,078.00	7,078.00	-578.00	108
600 OPERATIONS & MAINTENANCE	2,022.32	20,051.32	52,864.00	52,864.00	32,812.68	37
700 STUDENT ACTIVITIES	0.00	0.00	5,750.00	5,750.00	5,750.00	0
Org Total:	31,070.70	97,205.90	251,612.00	251,612.00	154,406.10	
0.00Fund Total:	518,472.59	2,165,390.97	6,784,370.00	6,784,370.00	4,618,979.03	31 %
Grand Total:	518,472.59	2,165,390.97	6,784,370.00	6,784,370.00	4,618,979.03	31 %



November 19, 2023

Superintendent Report

Goals:

1. Create and maintain a collaborative relationship with the Board of Education and the school district team.
2. Create public trust and confidence while establishing open and honest communications, including positive communications among more significant communities.

Engagement:

1. Oct 25: SERRC Mission & Vision Meeting
2. Oct 26: CJIS Training and Certification
3. Oct 27: Hollis School Visit
4. Oct 30: Title IV Training for Superintendents
5. Nov 1-2: Coffman Cove teacher coverage
6. Nov 6: Kasaan Food Service Visit
7. Nov 7: Providence Counseling Meeting
8. Nov 9-13: AASB Conference in Anchorage
9. Nov 16: Wood Boiler Meeting - Grant
10. Nov 17: SISD Inservice

Upcoming Planning:

1. Dec 4 - Jan 11: Winter mClass and MAP Assessment
2. Dec 5: SISD Action Plan - Strategic Planning
3. Dec 12-13: SISD Child Nutrition Program

Achievement/celebrations

1. **Shout Out:** Thorne Bay Housing Grant Award - Astrid Richard-Cook
2. **Shout Out:** SISD Staff for their dedication to students



Nov 29, 2023

Shaine Nixon

Area Principal

Goals:

1. To ensure student safety across the district while educating our young people to their highest potential.
2. To ensure that staff have the necessary tools they need.

Engagement:

1. Contacting teachers to see how they are doing daily / weekly
2. Visiting with students when on campus
3. Coordinating with AD's
4. Conducting Classroom Walkthroughs (Most teachers have had 2) I still need to get them back to teachers as well as complete Evaluations before Christmas Break.
5. Working with District Admin Team to provide leadership for our staff

Concerns:

1. The challenges that arise when getting students to participate in after school activities
2. Collaborating between campuses for activities
3. Teachers being able to collaborate with each other and provide upper level math and science classes (We need to coordinate classes to utilize the expertise that we have)
Teachers are frustrated by this; however, they need to be flexible to fix the issue. This can be achieved with everyone willing to work together.
4. Recruitment and retention of teachers
5. Travel of students for off island sporting events

Achievement/celebrations

1. Middle School Basketball Tournament (TB) 2 Days Could not have been done without MEL, Terri, and 30 volunteers!
2. Naukati Volleyball Night with Kasaan and Coffman Cove
3. Coffman Cove 3 D Archery Shoot (in a flood)
4. Hollis Sleep Over due to Storms/Flooding/Road Outage
5. Coffman Cove Volleyball Night with Kasaan and Hollis
6. Naukati Wrestling Team Traveling to Juneau/Wrangell
7. Thorne Bay HS Boys 1A Basketball

SHOUTOUT !

Thank you TEACHERS for all you are doing and the hard work you put into being prepared every day for your students, campus staff, parents, and community.

Thank you to our campus Paras, SPED aides, cooks, and custodians for being dedicated to our students, keeping our students fed, and our buildings clean.

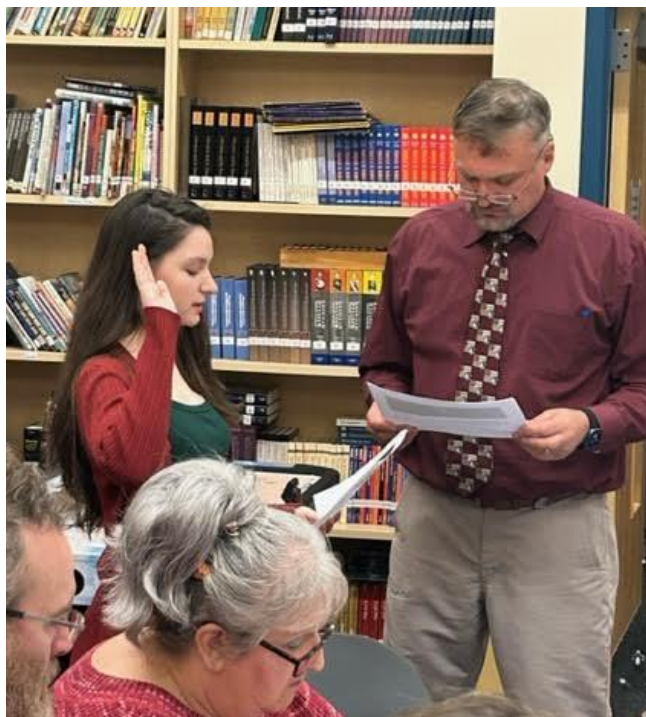


**AK-TRAILS
BOARD REPORT
Nov. 2023**



Enrollment: 3 students have transferred from a district school to AK-TRAILS, bringing total enrollment to 25 full or part time students!

Classes: Parents have submitted first quarter work samples and progress reports. Each student's education is personalized to their particular needs and interests. It has been wonderful to see the variety of ways in which families are teaching their students and meeting grade level expectations!



Announcement: At the last school board meeting, Tia Christopherson was elected as a Southeast Island School District Student Representative for the 2023-24 school year. If students have input they would like brought to the attention of the school board, they may contact Tia.

Activities: On October 27th, two AK-TRAILS students attended a Brightways Webmaster event at the VocTech center in Klawock. Mike Donohue from Value Up was the presenter. In this training, students learned how to take on more of a leadership role with peers in order to draw out conversation and participation during Phlight Club events.

During November 8th-13th, I had the pleasure of accompanying 5 SISD students to the annual Youth Leadership Institute, held alongside the Alaska Association of School Board Conference. This year's theme was "Partnering for Student Success."

During the conference, Tia Christopherson, Nash Lovell, Jordan McCormick, Ben Hertz, and Megan Christopherson gained knowledge of school board roles and responsibilities, interacted with student leaders throughout the state to talk about issues facing their schools, and learned skills for becoming student advocates. Each day, students, adults, and school board members attended sessions on a variety of topics, and in the evening, students were kept busy with activities such as NYO (led by American Ninja Warrior Nick Hanson), and karaoke. If you see any of the students listed above, please ask them about their experience and what they learned!



Sports: Archery practice has begun at some sites. Many students are also taking part in Tae Kwon Do classes! This activity has received a lot of positive feedback.



On November 15th, Naukati hosted a community volleyball game. Students throughout the district were encouraged to attend. Several AK-TRAILS students took part in this fun opportunity.

Report Submitted by Cassandra Christopherson

SISD Vision:

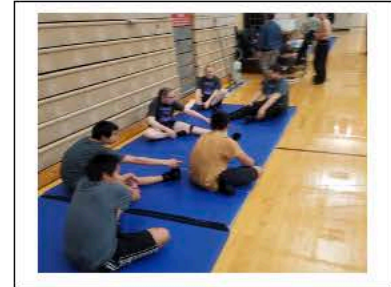
"Students are equipped to achieve their dreams and aspirations"

SISD Mission:

"Set a foundation by cultivating experiences for students to develop goals and thrive in an ever-changing world."

October/November 2023 at Naukati School

The Naukati Wrestling team has been practicing and have a few meets completed. They are learning a lot and show great sportsmanship at all the matches. We are gearing up for our trips to Wrangell Nov.30- Dec.3 and Juneau Regionals. Good Luck Wrestlers!



The Naukati School had a fun day at the Craig City gym roller-skating. A few adults strapped on some skates with the students and everyone enjoyed themselves. We went to pizza and ended our day with an informative tour of the Craig Water Treatment facility.

We had a great turn out to our Veterans Day meal with over 40 attendants. **Thank you again to all that have served in the Armed Forces!**

We are looking forward to our Thanksgiving Day Potluck, Archery starting November 27, MAPS testing, our Cookie Exchange/Christmas Program on December 12 and a visit from Santa!

We are wishing you a wonderful Fall Season.

Naukati School Staff

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Laura, Sharlet, Matt, Pam, Amanda, Tara & Bob

Board Report November 2023

Elementary:

October flew by like a blink of an eye! Music has been amazing this year! We have had one of our amazing volunteers teach music to the students twice a week. She has taught them so much already, and they were able to perform on the recorders at a Halloween Concert!

Art is always full of excitement. Students have studied “Op Art” and created some really cool optical illusions through repetitive patterns. Students have mastered how to draw an animal of their choosing. And students have learned to draw Northwest Coast Formline Art. We weren’t quite old enough to carve, then print our formline design, but students got to paint their design! We had created a wolf, a bear, a mythical creature, an orca, an eagle, and a humpback.

My third through 5th grade reading group started the novel, Summer of the Monkeys! So far we are loving the adventure, the detail, the many connections we can make, and all the conversation the novel brings up. Students are expected to read two chapters a week, complete a set of comprehension questions, and complete a literature circle role. The students really enjoy our weekly meetings where we talk about the two chapters, and present the role he/she was assigned. Literature circles are always fun for all!

As an educator, we are so proud of our students' hard work! We have 3rd grade students writing 5 paragraph opinion essays! It wasn't easy, but the light bulb clicked and students were able to brainstorm, create an outline, and put those thoughts in organized paragraphs! Our students are probably dreaming about the Writing Process as we speak!

Middle School and High School:

Middle school and high school have also had an amazing time learning from each other through hands-on, place-based learning! . Of course the core subjects have been taught across the board, but here are some fun things the students have been involved in during the month of October. They traveled to a fish hatchery for a few days, and had some hands-on experience learning the process of raising salmon. Here, they also learned the challenges and successes a hatchery has to face. Students got to go longlining to see how the bait is set, how the fish were caught, and how the fish were

Board Report November 2023

sold. They were able to make fish prints on t-shirts, bags, or on just paper. Interested students learned how to extract the ear bones on a rockfish. Students had organized a barbeque for the local fisherman so the fisherman could come and tell their stories. They planned a halloween party for all the elementary students, planned (and competed) in a tri-ATTSAA-long, planned a watercolor paint night, and planned their very own prom! With the help of our amazing students, parents, volunteers, paraprofessionals, ATTSAACoordinator, and teachers, we have made learning in Port Alexander fun not just for the students we recruited for our program, but for our local students, local community members, and local AK TRAILS students in Port Armstrong!

One more thing to add to the Board Report: Port Alexander is going through great changes right now. Our 2023 ATTSAACoordinator program came to an end early November, and we currently have Mr. Trischman as our only certified teacher for our prek-8 students. There will be many challenges he will face, but luckily we have some amazing paraprofessionals, amazing community volunteers, and amazing admin to help Mr. Trischman through these changes.



Board Report November 2023



Board Report November 2023





SOUTHEAST ISLAND SCHOOL DISTRICT
THORNE BAY SCHOOL

PO BOX 19005, THORNE BAY, AK 99919
 Phone: (907) 907-828-3921; FAX: (907) 907-828-3901



Principal's Report
 November, 2023

Goals

1. Library
 - a. Engaged a few students to help plan a new layout for bookshelves
 - b. Relocated Librarian's Desk temporarily to help clear space
 - c. Discussed using a side room as the Preschool nook
2. Preparing for Christmas Dinner Dec 14th
 - a. Special Thanks to Amanda Blankenship
3. High quality, affordable student pictures
 - a. Audrey Wopart and Everett Cook will be taking school pictures for the district. We're finalizing plans with Mr. Morrison. Audrey has a professional background in portrait photography.
 - b. Lower cost and permanent ownership for parents if they choose to purchase pictures. The pictures will be provided in digital format. Parents can get high-quality pictures printed. Lots of affordable options are available. ([PC Magazine Review.](#))

i. Nations Photo Lab	v. Amazon
ii. Walgreens	vi. CVS
iii. Walmart	vii. Printique
iv. MPix	viii. Snapfish

Engagement

1. Parent Teacher Meetings
2. Increasing use of Community Gym
 - a. Sunday
 - i. Pickleball (coming soon) 2pm-4:15pm
 - ii. Volleyball 4:30pm-6:30pm
 - iii. 13+ Basketball 6:30pm to 9pm
 - b. Monday
 - i. Open Gym 6:30pm-7:30pm
 - c. Monday - Friday
 - i. Weight Room 5:30am - 6:30am
 - d. Friday
 - i. Pickleball (coming soon) 7pm-10pm
 - e. Saturday
 - i. Archery/Airsoft Family Night 6pm-9pm
3. Tongass Electric – Guest Speakers
 - a. "Ride-Alongs". Preview of apprenticeship applications
 - b. Arranged by Becca Ververs. Next event is in Naukati, then Coffman Cove

Concerns

4. Nothing to Report

Achievements & Celebrations

1. Sports and Special Events
 - a. Tournament & Bazaar
 - i. Special thanks to Owen Jennings for extra custodial services
 - ii. Excellent concessions fundraising
2. Thanksgiving Dinner – Special Thanks to Maria Taylor and Tari Cook
3. New Hire for PE/SEL position - Michaelann Opp
 - a. Special thanks to Amy McDonald for making this happen through a 3-year grant
4. Appreciation for Mrs. Mercier

Respectfully submitted,

Nate Freeman, Principal
Thorne Bay School

Board Report

Astrid Richard-Cook
State and Federal Grants Coordinator

AHFC Grant

- We received the grant for Thorne Bay!!

GMS Grant Updates

- All GMS grant applications have been submitted this fiscal year and all have been officially approved by the Alaska DEED.

Migrant Education Updates

- The first migrant book buy of the school year is underway.
- Additional eligible families have been identified and entered into the Migrant Student Data System (msedd) to receive book benefits.
- The next migrant benefit will be rain gear, boots and waterproof bag.

Coffman Cove School Biomass Grant

- A biomass grant application is in progress to repair or replace the current wood boiler and hydroponics systems in the Coffman Cove School greenhouse.
- The existing boiler system needs to be upgraded. The hydroponics system needs improvement.
- I am preparing the grant application on behalf of the district to request funding for these greenhouse repairs and upgrades. The application is due Dec 1.

Thorne Bay Forest Service Community Wood Grant

- The USDA Forest Service is providing \$20 million in funding from recent legislation for projects that expand and accelerate wood products and wood energy markets nationwide.
- I am applying for this grant to purchase a boiler system as a supplemental grant for the AHFC grant in Thorne Bay. The plan is to have the boiler heat the bus barn, the existing teacher housing and the new construction. This grant is due December 15.

Technology Department

Board Report - November 29, 2023

Updates

Devices:

- Bus Barn Printer exchanged with better model
- Color Printer put back into service in TNB Staffroom.
- Color Printer put back into service in Principal's office
- Shelved printer toner matched and sent to Hollis
- Data recovered for staff member in Hollis and sent back
- 9/10 zSpace computers sent out to Whale Pass, Coffman Cove and Hollis
- Two new printers installed for Whale Pass
- One new printer left for NKI waiting on final package, contacted seller
- TNB Gym sound system revamped and functional in time for games
- TV slideshow installed in TNB via Chromecast
- Kasaan new Printer installed
- Kasaan Apple TV installed in both Pre-K and Mikes room

ASTE:

- ASTE attendees selected, notified and modified

RUS-DLT Grant:

- RUS-DLT Grant RPF draft complete and finalizing for posting
- Investigating possibility of partnership on RUS-GRANT for telemedicine

Hollis Internet:

- Hollis Starlink installed and new school
- Discussions about Library internet and options for implementation
- Web Filtering updated on all sites firewalls to include SISD blacklist

Misc:

- Investigating Powerschool Special Programs issues
- Isolating and consolidating extra school Facebook pages
- Repaired MacBook Pro for staff computer
- Working with phone company to resolve TNB calling issues
- Cleaning/Assessing Techroom supplies for use
- Preparing for supplies orders for needed equipment/replacement

Tech Student:

- Studying for Part 107 Drone License
- Student contacted Ketchikan College to verify the Part 107 can be taken
- Took part in Board member trip

SISD Technology Coordinator
Everett Cook

SISD FOOD SERVICE BOARD REPORT

11/10 2023

SISD follows NSLP (Nation School Lunch program), SBP (School Breakfast Program) and FFVP (Fresh Fruit and Vegetable Program).

We had our first required Food Safety Inspection this school year already. All SISD schools passed it: 6 schools in September and Port Alexander school had Food Safety Virtual Assessment in October.

We continue to bring fresh fruits and vegetables to our schools' lunches and breakfast to provide healthy food for our students. Fresh lettuce, tomatoes, cucumbers, celery, spinach, carrots, broccoli, radish, cabbage (coleslaw), apples, oranges, grapes are always on our menu. Some of our menu items are made from scratch.



Southeast Island
School District

Chris Page Haufe <cpage@sisd.org>

Board report

1 message

Maddy Jennings <mjennings@sisd.org>
To: Chris Page Haufe <cpage@sisd.org>

Wed, Nov 15, 2023 at 11:01 AM

Agriculture program

I have been working on getting the students involved in the Agriculture program by getting the students out in the greenhouses in Thorne Bay and Coffman Cove. Students have had the opportunity to harvest and plant new plants.

Hollis, Thorne Bay, Whale Pass and Kasaan have each applied for a Farm to School mini Grant to get supplies and curriculum based around agriculture.



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

Preschool Coordinator Report
November 2023
Submitted by: Terry West

Preschool FY24 is on course and doing well .

The preK program is looking to complete Fall checkpoints before Thanksgiving vacation. Fall checkpoints final date due is on November 30, 2023. This is the first mandatory assessment of the school year.

There will be a Spring FY24 assessment with the final due date of June 04, 2024.

We have a caring, dedicated and hardworking preschool team this school year.



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: Rodney Morrison , Superintendent

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

A handwritten signature in black ink, appearing to read "Lucienne Smith", is written over the printed name and title.

Date: November 14, 2023

SUBJECT: BUSINESS MANAGER'S REPORT NARRATIVE

Goal #3: Increase Communication District and Community Wide

Monthly Activities: Our monthly activities are proceeding as planned, below are some key highlights from the past month:

FY 2024 BUDGET: Our expenditures remain well within budget, and we have been diligently monitoring all financial activities. As of the current month, there are no significant budget overruns or unexpected expenses to report. Our budget revision will occur in January once we have confirmation for our foundation funding from DOEED. This fiscal responsibility reflects our commitment to ensuring the best use of the resources entrusted to us.

FY 2024 Q1 GRANT REIMBURSEMENTS: Our efforts to process Q1 Grant reimbursements are completed.

FY 2024 YE PAYROLL REPORTS: All year end reporting is in the planning stages and deadlines for all will be met. W2's will be completed on or before January 31st as well as 941's and ESC reporting.

FY 2025 BUDGET: The FY 2025 budget timeline is attached.

REVENUES: The main source of revenue for the District is the State of Alaska Foundation Entitlement – the steps to calculate that funding follow.

Mission: *Students are equipped to achieve their dreams and aspirations*

Vision: *Set a foundation by cultivating experiences for students to develop goals and thrive in an every-changing world.*



THIS PRESENTATION PROVIDES AN OVERVIEW OF:

1. SISD REVENUE SOURCES
2. DEFINITIONS OF FORMULA TERMS
3. CALCULATIONS OF STATE AID
4. COMPONENTS OF BASIC NEED

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SISD REVENUE SOURCES

1. STATE FOUNDATION

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AVERAGE DAILY MEMBERSHIP (ADM)

– ADM Reporting Requirements

- Average Daily Membership - (ADM) is the number of **enrolled** students during the 20-school-day count period ending on the fourth Friday of October. (A.S. Sec. 14.17.600)*
- Reports are due within two weeks after the end of the 20-school-day count period.
- Projected student count reports for the following year are due two weeks after the end of the 20 school day count period. (A.S. Sec. 14.17.500)

WHO QUALIFIES AS A STUDENT?

Eligibility for State Foundation Funding ... currently...

- A child who is 6 years of age before September 1, and under the age of 20, and has not completed the 12th grade. (AS 14.03.070)
- A child who is 5 years of age before September 1, may enter Kindergarten. (AS 14.03.080 (d))
- A child with a disability and an active Individualized Education Program (IEP) may attend school at the age of 3 or if under the age of 22. (AS 14.30.180)1))

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CALCULATION OF BASIC NEED

Adjusted Student Formula

District Adjusted ADM * \$5,960 (A.S. 14.17.470)

Adjusted ADM is calculated using the ADM of each school in the district

DISTRICT ADJUSTED ADM

Step 1. Adjust: ADM for School Size (A.S. 14.17.450)

Step 2. Apply: District Cost Factor (A.S. 14.17.460)

Step 3. Apply: Special Needs Factor (A.S. 14.17.420)

Step 4. Apply : CTE Needs Factor

Step 5. Add: Intensive Services Counts

Step 6. Add: Correspondence Student Counts

(A.S. 14.17.430)

= District Adjusted ADM

46

Step 1. Adjust the ADM for School Size Using the School Size Table

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	$39.60 + (1.62 * (ADM - 20))$
3.	30-74.99	$55.80 + (1.49 * (ADM - 30))$
4.	75-149.99	$122.85 + (1.27 * (ADM - 75))$
5.	150-249.99	$218.10 + (1.08 * (ADM - 150))$
6.	250-399.99	$326.10 + (.97 * (ADM - 250))$
7.	400-749.99	$471.60 + (.92 * (ADM - 400))$
8.	Over 750	$793.60 + (.84 * (ADM - 750))$

47

- Intensive services and correspondence student counts are not adjusted for size.

STEP 1. ADJUST THE ADM FOR SCHOOL SIZE

ADM under 10:

Added to the smallest school with an ADM greater than 10

A Community with an ADM of 10 through 100:

Grades K-12 ADM is combined and adjusted once; adjusted as one school.

A Community with an ADM of 101 through 425:

ADM for grades K-6 and 7-12 are adjusted separately; adjusted as two schools.

48

A Community with an ADM greater than 425:

- The ADM of each facility administered separately as one school is adjusted.
- Alternative schools with an ADM of less than 200 shall be counted as a part of the school in the district with the highest ADM.
- If the ADM is greater than 200 and administered as a separate facility the ADM will be adjusted separately.

STEP 1. EXAMPLE: SOUTHEAST ISLAND SCHOOL DISTRICT FY 2023 ADM BY SCHOOL

Whale Pass	16
Hollis School	18
Howard Valentine	14
Hyder	0
Kasaan	11.73
Naukati	16
Port Alexander	12
Thorne Bay	<u>50.5</u>
Total	138.23

49

Step 1. Example: Southeast Island School District

Using the table adjust for school size

Reference:	School Size:	Formula:
1.	10-19.99	39.60
2.	20-29.99	$39.60 + (1.62 * (ADM - 20))$
3.	30-74.99	$55.80 + (1.49 * (ADM - 30))$
4.	75-149.99	$122.85 + (1.27 * (ADM - 75))$
5.	150-249.99	$218.10 + (1.08 * (ADM - 150))$
6.	250-399.99	$326.10 + (.97 * (ADM - 250))$
7.	400-749.99	$471.60 + (.92 * (ADM - 400))$
8.	Over 750	$793.60 + (.84 * (ADM - 750))$

50

Step 1. Example: Southeast Island School District

	<u>Enrollment</u> ⁴	x	<u>School Size Factor</u>
Whale Pass	16		39.6
Hollis School	18		39.6
Howard Valentine	14		39.6
Hyder	0		0
Kasaan	11.73		39.6
Naukati	16		39.6
Port Alexander	12		39.6
Thorne Bay	<u>50.5</u>		86.35
			<u>0</u>
Total	138.23		323.95

51

STEP 1. EXAMPLE: SOUTHEAST ISLAND SCHOOL DISTRICT

Total enrollment K-12

Schools: 138.23

Adjusted for school size: 323.95

School Size Hold Harmless(HH) 337.23

52

STEP 2. DISTRICT COST FACTORS

The Department of Education monitors district cost factors and submits a report to the legislature on January 15 every other fiscal year, beginning January 2001. (A.S. 14.17.460)

Cost factors are specific to each school district.

53

Lowest district cost factor is 1.000 and the highest is 2.116. Southeast Island School District cost factor is 1.403

Total the adjusted ADMs for each school in the district and multiply the district adjusted ADM by the district cost factor.

STEP 2. EXAMPLE: SOUTHEAST ISLAND SCHOOL DISTRICT

**Multiply the district adjusted ADM
by the district cost factor**

$$337.23 \times \underline{1.403} = 473.13$$

54

STEP 3. SPECIAL NEEDS FUNDING

- All categorical programs; special education (except intensive), vocational education, gifted/talented and bilingual/bicultural are block funded at 20%.

55

- To qualify for funding under this section school districts must file a plan with the department indicating special needs services that will be provided.

Section 14.17.420 (2)(b)

Step 3. Example: Southeast Island School District

**Multiply the district adjusted ADM by the
Special Needs Factor**

$$473.13 \times \underline{1.20} = 567.76$$

56

STEP 4. EXAMPLE: SOUTHEAST ISLAND SCHOOL DISTRICT

**Multiply the district adjusted ADM by the
CTE Needs Factor**

$$567.76 \times \underline{1.015} = 576.28$$

57

STEP 5. INTENSIVE SERVICES FUNDING

A school district will receive funding for intensive services students that:

1. Are receiving intensive services and are
2. Enrolled on the **last day of the 20** school-day count period and who have an
3. Established Individual Education Plan (IEP) for each intensive services student.

An intensive services student generates \$77,090
(\$5,930 X 13).

STEP 5. EXAMPLE: SOUTHEAST ISLAND SCHOOL DISTRICT

**Multiply the Intensive Student Count by 13
and add to the district adjusted ADM**

59

$$**10 \times 13 = 130 \quad 576.28 + \underline{130} = 706.28**$$

STEP 6. CORRESPONDENCE PROGRAMS

Districts offering correspondence programs receive funding based on 90% of correspondence ADM.

Each correspondence student generates \$5,364.

(Correspondence ADM) * .90 = Level of correspondence funding

Step 6. Example: Southeast Island School District

Multiply the Correspondence Student ADM by 90% and add to the district adjusted ADM

61

$$13.65 \times .90 = 12.29$$

$$706.28 + \underline{12.29} = 718.57$$

Basic Need

Multiply the district adjusted ADM by the base student allocation = Basic Need

62

$$718.57 \times \underline{\$5,930} = \underline{\$4,261,120}$$

DISTRICT ADJUSTED ADM & BASIC NEED

FY 2023 ADM:	138.23	
Step 1. Adjusted ADM for School Size HH:	337.23	
Step 2. Apply the District Cost Factor:	<u>x 1.403</u>	
	473.13	
Step 3. Apply the Special Needs Factor	<u>x 1.20</u>	
	567.76	
Step 4. Apply the CTE Factor	<u>x 1.015</u>	
	576.28	
Step 5. Add Intensive Service Counts: +130 (10 x 13 = 130)		
Step 6. Add Correspondence Student Counts: (13.65 x .90 = 12.29)	<u>+ 130</u>	
	706.28	
	<u>+ 12.29</u>	
= District Adjusted ADM	718.57	
Multiply by \$5,960 the base student allocation	<u>x \$5,960</u>	
Basic Need:		<u>\$4,261,120</u>

QUALITY SCHOOLS GRANT

Quality School Grants

District adjusted ADM multiplied by \$16

Example: Southeast Island School District

$$718.57 \times \$16 = \$11,497$$

PRORATING THE PUBLIC SCHOOL FUNDING FORMULA

- If insufficient funds are appropriated by the legislature to meet the total entitlement, then all components of the Public School Funding Formula Program will be reduced by the same percentage.

65

BP 3542 Roles and Duties of Bus and Vehicle Drivers **Employees**

Authority of School Bus and Vehicle Drivers

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

(cf. 5131.1 - Bus Conduct)

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

Note: State law, [AS 28.35.161](#), prohibits texting while driving.

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

Legal Reference:

ALASKA STATUTES

[28.15.046](#) *Licensing of school bus drivers*

[28.35.161](#) *Use of electronic devices while driving; unlawful installation of television, monitor, or similar device*

ALASKA ADMINISTRATIVE CODE

[4 AAC 27.200](#) *Approved school bus driver training courses*

[4 AAC 27.210](#) *Certification of instructors*

[4 AAC 27.220](#) *Minimum standards for school bus driver training courses*

[4 AAC 27.225](#) *Issuance of school bus driver certificates under 4 AAC 27.200(a) and (b)*

[4 AAC 27.230](#) *Issuance of school bus driver certificates under 4 AAC 27.200 (c)*

[4 AAC 27.235](#) *Revocation of school bus driver training course approval*

[4 AAC 27.240](#) *Revocation of instructor certificate*

Revised 10/13

Adoption Date: 04/09/98

Southeast Island School District

BP 5116.1 Enrollment of Out-of-District Students

The Board, recognizing that an educational requirement of its resident students includes the need for an orderly educational process and environment free from disruption, overcrowding, and any kind of violence or disruptive influences, hereby establishes criteria for the admission of out-of-District students. These will not apply to students whose parents/guardians move into the District or students who are eighteen (18) years or older who move into the District.

1. Admission to the District as an out-of-District student is a privilege except as provided by in Alaska Statutes. As such, the District will screen all out-of-District students and approve enrollment for those who meet the criteria set forth in this policy. Students wishing to be admitted must submit an out-of-District application form to the building principal, Superintendent, or designee.
2. The Superintendent or his/her designee is hereby given the authority to admit or deny a student's admission in accordance with this policy. Students denied admission by the Superintendent may appeal to the Board at the next regularly scheduled Board meeting. The Board shall make the final decision on admission.
3. No out-of-District student will be allowed to enroll in the District after the fifteenth (15th) day of September without written approval of the Superintendent/designee. Exception: Students moving into the area who had no chance of enrolling in the District as a first (1st) choice enrollment before the above deadline ~~will be considered for enrollment~~.
4. Out-of-district students not maintaining a previous continuous enrollment in Southeast Island Schools will be subject to the following criteria when making application for enrollment and must provide proof of the following to the superintendent/designee before admission:

The student applying for enrollment must:

- A. Be at least 4 years old but not yet 19 years by August 15 of the school year in question;
- B. Be in good standing with the school(s) attended during the present and previous school year;
- C. Provide an attendance record free of truancy;
- D. Provide a clean behavior record in the school last attended for a period of at least one (1) year;
- E. Be within the district's established transportation routes or agree to provide personal transportation for the duration of enrollment in the district;
- F. Have no criminal record;
- G. Have correctly completed the out-of-district application process.

The student will not be considered for admission if the student's enrollment would:

- A. Require hiring additional staff;

- B. Require additional educational services not currently provided in this school district;
 - C. Create overcrowding of existing classes.
5. Students who have maintained previous continuous enrollment in the District will not be required to reapply for admission, until and unless that enrollment is broken by transfer to another District and/or failure to enroll prior to the deadline established in (3) above.
 6. The District reserves the right to consider additional criteria in the event unforeseen circumstances or requests present themselves.

Transfer Students

Students transferring into the District from other schools may receive academic testing to determine appropriate educational placement.

Non-accredited Private School Transfers

Students transferring from private schools not accredited by the Alaska Department of Education and Early Development:

1. May be tested by the District principal or his/her designee.
2. Will be placed at the grade level deemed appropriate as a result of testing. If performance in the classroom indicates inappropriate placement was made, appropriate adjustments may be made by the District principal.
3. Will be awarded high school credits as deemed appropriate as a result of testing and/or assessment of the previous program and course work by the District principal and Superintendent.
4. Will be notified in writing of the credits awarded and the graduation requirements to which they will apply. The credits will be recorded on the transcript as "pass" and will not become part of the grade-point average calculation.

Legal Reference:

Approved 5/22/06

Revised 10/27/10

Adoption Date: 04/09/98

Southeast Island School District



Southeast Island School District Certified Staff Evaluation Instrument

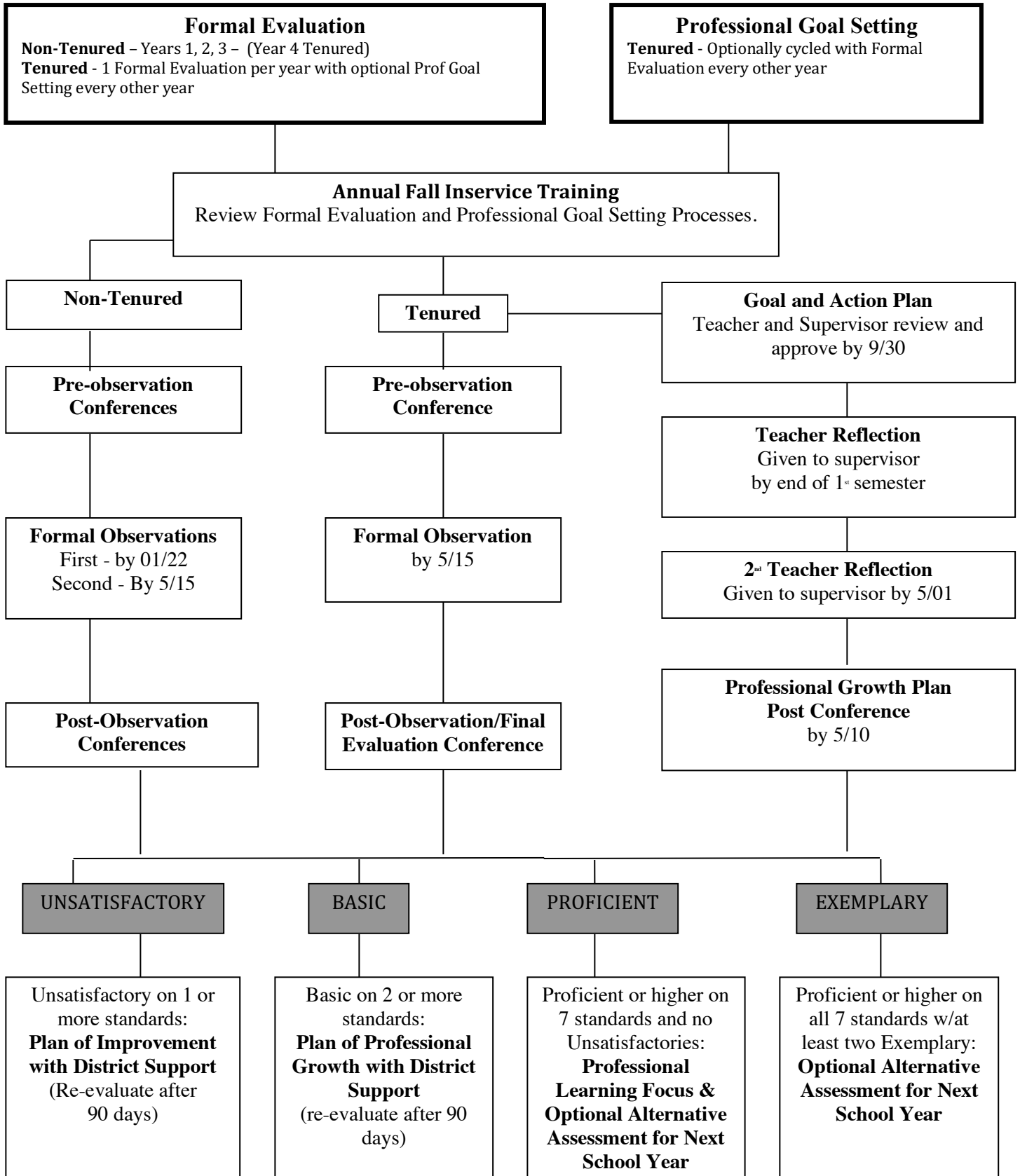


2023 - 2024

Mission Statement

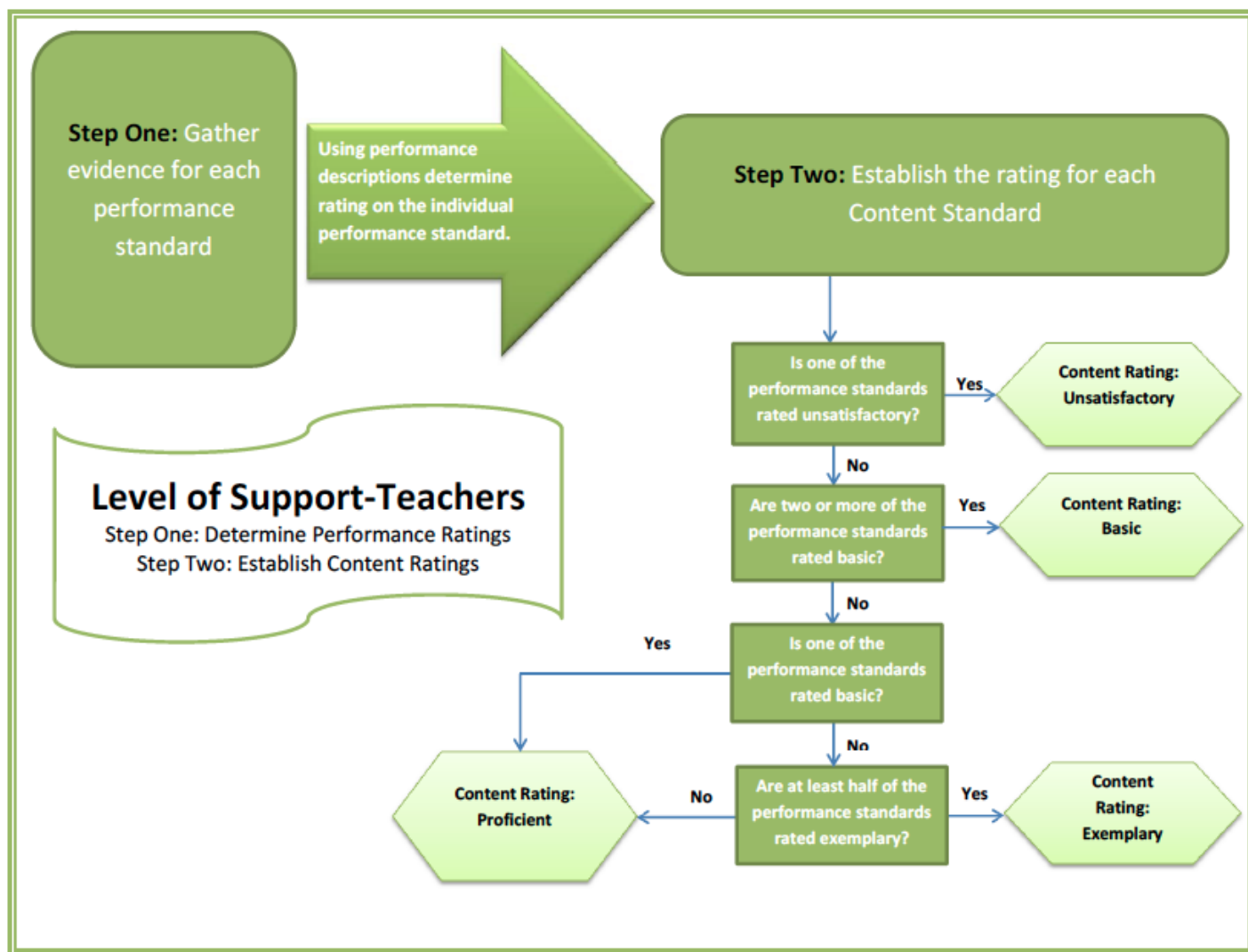
"All groups within Southeast Island School District (students, parents, community and staff) will work together to foster the development of positive, personal, social and academic skills, which will enable students to become productive, service-minded, global citizens. Our students will possess the skills necessary to excel in a rapidly changing world and become life-long learners."

TEACHER EVALUATION PROCESS



DETERMINING LEVEL OF SUPPORT

- 1. Evaluation Alternative:** A teacher may select an Evaluation Alternative *for the next school year* if at least two of the standards are rated as *Exemplary*, with the remaining standards rated no lower than *Proficient*.
- 2. Professional Focus:** In collaboration with the evaluator, a teacher should select a professional focus for the following school year if at least seven of the standards are rated as *Proficient* or *Exemplary*, with the remaining standard rated no lower than *Basic*.
- 3. District Support/Plan of Professional Growth:** A teacher must receive District Support or collaborate with district to create a Plan of Professional Growth if no standard is rated *Unsatisfactory* and two or more standards are rated *Basic*.
- 4. Plan of Improvement:** An educator will follow a Plan of Improvement created by the district if any standard is rated *Unsatisfactory*.



Certified Teacher Evaluation Tool

Teacher:				School Year:	
School:				Grade or Subjects Taught:	
Mentor:				<input type="checkbox"/> Tenured	<input type="checkbox"/> Non-Tenured
				<input type="checkbox"/> 1st Evaluation <input type="checkbox"/> 2nd Evaluation	
Evaluator:				Date:	
Unsatisfactory (1)	Basic (2)	Proficient (3)	Exemplary (4)		

Standard 1: Understanding Student Needs

				Demonstrates knowledge of students, their skills, learning process, special needs and culture
				Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence
				Identifies and teaches to the developmental ability of students
				Applies learning theory in practice to accommodate differences in how students learn.
				Draws from a wide repertoire of strategies, including, where appropriate, instructional applications of technology, and adapting and applying these strategies within the instructional context to meet individual student needs.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>Average Overall Rating for Standard 1 = Total Points ÷ 5 =</i> </div>				

Standard 2: Differentiation of Instruction

				Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence
				Sets instructional outcomes with sequence, clarity, and suitable for diverse learners
				Teacher coordinates knowledge of content of students and of resources to design a series of learning experiences aligned to instructional outcomes and suitable to groups of students. The lesson or unit has a clear structure and is likely to engage students in significant learning.
				Identifies and uses instructional strategies and resources that are appropriate to the individual and special needs of students
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>Average Overall rating for Standard 2 = Total Points ÷ 4 =</i> </div>				

Standard 3: Content Knowledge and Instruction

				Communicates with student's expectations for learning, directions and procedures, explanation of content
				Designs coherent instruction utilizing materials, resources, instructional groups, learning activities and lessons and unit structure.
				Teacher's plans and practices reflect extensive knowledge.
				Incorporates characteristics of the student's and local community's culture into instructional strategies.
				Organizes and delivers instruction based on the characteristics of the students and the goals of the curriculum.
				Creates, selects, adapts, and uses a variety of instructional resources to facilitate curricular goals and student attainment of performance standards and grade level expectations.
				Creates, selects, adapts, and uses a variety of assessment strategies that provide information about and reinforce student learning and that assists students in reflecting on their own progress.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <i>Average Overall rating for Standard 3 = Total Points ÷ 7 =</i> </div>				

Unsatisfactory (1)	Basic (2)	Proficient (3)	Exemplary (4)	
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Standard 4: Assessment of Student Learning

				Uses assessment in instruction to assess criteria, monitor student learning, give feedback to students and promote student self-assessment
				Utilizes student assessments that are congruent with instructional outcomes, aligned to standards and uses formative assessment.
				Creates, selects, adapts and uses a variety of assessment strategies that provide information about and reinforce student learning and that assist students in reflecting on their own progress.
				Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences.

Average Overall rating for Standard 4 = Total Points ÷ 4 =

Standard 5: Creates a Positive Learning Environment

				Creates and maintains a stimulating, safe learning community in which students take intellectual risks and work independently and collaboratively.
				Plans and uses a variety of classroom management techniques to establish and maintain an environment in which all students are able to learn.
				Communicates high standards for student performance and clear expectations of what students will learn.
				Assists students in understanding their role in sharing responsibility for their learning.

Average Overall rating for Standard 5 = Total Points ÷ 4 =

Standard 6: Family and Community

				Promotes and maintains regular and meaningful communication between the classroom and students' families.
				Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences.
				Connects through instructional strategies, the school and classroom activities with student homes and cultures, work places and the community.
				Involves parents and families in setting and monitoring student learning goals.

Average Overall rating for Standard 6 = Total Points ÷ 4 =

Standard 7: Professional Practice

				Maintains Knowledge of the teacher's content area or areas and best teaching practice.
				Shows professionalism through integrity and ethical conduct, service and advocacy to students and decision-making skills.
				Maintains accurate records, student progress, completion of assignments and non-instructional records.
				Engages in instructional development activities to improve or update classroom, or district programs.
				Communicates, works cooperatively, and develops professional relationships with colleagues.

Average Overall rating for Standard 7 = Total Points ÷ 5 =

Evaluation Narrative Summary

Standards	One	Two	Three	Four	Five	Six	Seven	Overall Average Rating
Average								
*Rating								

***Professional Performance Standards Rating Scale**

3.5 ≤ Exemplary ≤ 4.0	1.5 ≤ Basic < 2.5
2.5 ≤ Proficient < 3.5	1.0 ≤ Unsatisfactory < 1.5

Overall Rating Determination (CIRCLE ONE)

Proficient or higher on all 7 standards with at least 2 Exemplaries	Exemplary	Basic on 2 or more standards	Basic
Proficient or higher on 7 standards with no Unsatisfactories	Proficient	Unsatisfactory on 1 or more standards	Unsatisfactory

LEVEL OF SUPPORT (CHECK ONE BOX)

- Plan of Improvement (Unsatisfactory rating)**
 District Support (Basic rating)
(or Plan for Professional Growth)
 Professional Focus (Proficient rating)
 Evaluation Alternative (Exemplary rating)

After completion of the evaluation process, the teacher may retain the evaluation for a period of 72 hours prior to signing it for the purpose of reviewing and commenting upon it. The following signatures indicate that the teacher and supervisor have met, but may or may not indicate agreement with the contents of the evaluation. The teacher is invited to add a written copy of comments or concerns.

Please check here if any additional documents have been attached.

Teacher Signature

Date

Evaluator Signature

Date

STANDARDS

FOR ALASKA'S TEACHERS

1 A teacher understands how students learn and develop, and applies that knowledge in the teacher's practice.

Performances that reflect attainment of this standard include

- a. accurately identifying and teaching to the developmental abilities of students; and
- b. applying learning theory in practice to accommodate differences in how students learn, including accommodating differences in student intelligence, perception, and cognitive style.

2 A teacher teaches students with respect for their individual and cultural characteristics.

Performances that reflect attainment of this standard include

- a. incorporating characteristics of the student's and local community's culture into instructional strategies that support student learning;
- b. identifying and using instructional strategies and resources that are appropriate to the individual and special needs of students; and
- c. applying knowledge of Alaska history, geography, economics, governance, languages, traditional life cycles and current issues to the selection of instructional strategies, materials, and resources.

3 A teacher knows the teacher's content area and how to teach it.

Performances that reflect attainment of this standard include

- a. demonstrating knowledge of the academic structure of the teacher's content area, its tools of inquiry, central concepts, and connections to other domains of knowledge;
- b. identifying the developmental stages by which learners gain mastery of the content area, applying appropriate strategies to assess a student's stage of learning in the subject, and applying appropriate strategies, including collaborating with others, to facilitate students' development;
- c. drawing from a wide repertoire of strategies, including, where appropriate, instructional applications of technology, and adapting and applying these strategies within the instructional context;
- d. connecting the content area to other content areas and to practical situations encountered outside the school; and
- e. staying current in the teacher's content area and demonstrating its relationship with and application to classroom activities, life, work, and community.

4 A teacher facilitates, monitors, and assesses student learning.

Performances that reflect attainment of this standard include

- a. organizing and delivering instruction based on the characteristics of the students and the goals of the curriculum;
- b. creating, selecting, adapting, and using a variety of instructional resources to facilitate curricular goals and student attainment of performance standards
- c. creating, selecting, adapting, and using a variety of assessment strategies that provide information about and reinforce student learning and that assist students in reflecting on their own progress;
- d. organizing and maintaining records of students' learning and using a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences; and
- e. reflecting on information gained from assessments and adjusting teaching practice, as appropriate, to facilitate student progress toward learning and curricular goals.

5 A teacher creates and maintains a learning environment in which all students are actively engaged and contributing members.

Performances that reflect attainment of this standard include

- a. creating and maintaining a stimulating, inclusive, and safe learning community in which students take intellectual risks and work independently and collaboratively;
- b. communicating high standards for student performance and clear expectations of what students will learn;
- c. planning and using a variety of classroom management techniques to establish and maintain an environment in which all students are able to learn; and
- d. assisting students in understanding their role in sharing responsibility for their learning.

6 A teacher works as a partner with parents, families, and the community.

Performances that reflect attainment of this standard include

- a. promoting and maintaining regular and meaningful communication between the classroom and students' families;
- b. working with parents and families to support and promote student learning;
- c. participating in school-wide efforts to communicate with the broader community and to involve parents and families in student learning;
- d. connecting, through instructional strategies, the school and classroom activities with student homes and cultures, work places, and the
- e. community; and involving parents and families in setting and monitoring student learning goals.

7 A teacher participates in and contributes to the teaching profession.

Performances that reflect attainment of this standard include

- a. maintaining a high standard of professional ethics;
- b. maintaining and updating both knowledge of the teacher's content area or areas and best teaching practice;
- c. engaging in instructional development activities to improve or update classroom, school, or district programs; and
- d. communicating, working cooperatively, and developing professional relationships with colleagues.



SOUTHEAST ISLAND SCHOOL DISTRICT

Evaluation Alternative

Rationale

- **Evaluation Alternative:** A tenured teacher may select an Evaluation Alternative if at least two of the standards were rated as *Exemplary*, with the remaining standards rated no lower than *Proficient* in the previous year's evaluation.

Evaluation Alternative Process

- Unless directed by the supervisor, the teacher may choose a goal representing any of the seven teaching domains. This goal may be based on a prior performance evaluation, replicate a district wide or school improvement goal, and/or be an individual or group goal.
- Example goal statements include the following:
 - Improve my fifth grade classroom reading scores by 20 percentile points on the Spring MAPS testing by using guided reading components and strategies on a daily basis.
 - Improve middle school social students instruction by replacing one traditional assignment with a performance task each nine weeks.
 - Redesign at least four science assignments by adding a writing component that incorporates at least some of the six writing traits.
- Once developed, the teacher and supervisor will review and approve the goal and action plan by the end of September, as indicated by both signatures of approval.

Teacher's Reflections

- The teacher will write a reflection each semester, summarizing their own progress and growth as well as identifying any obstacles or needs.
- The teacher will provide the supervisor with a copy of the first reflection by the end of the first semester, at which time, a personal conference may be requested by either the teacher or supervisor.
- The teacher will provide the supervisor with a copy of the second reflection by May 1st or prior to the scheduled summative evaluation conference.

Supervisor's Evaluation

- Based on the teacher's feedback, observations, and other data, the supervisor will evaluate the goal as fully accomplished, partially accomplished, or not accomplished. When a goal has been evaluated as "partially accomplished, or "not accomplished," the supervisor will communicate in the section "Supervisor's Evaluation and Comments" whether the goal must be continued for the following school year in addition to the teacher's formal evaluation.
- The supervisor and teacher will conference together by May 15 or during the summative evaluation conference, as indicated by their signatures, to review and evaluate the teacher's achievement of the goal. The teacher's signature will indicate the review and receipt of, not necessarily agreement with, the evaluation. The teacher may write additional comments and attach a written response.



SOUTHEAST ISLAND SCHOOL DISTRICT

Plan of Professional Growth

Professional Goal:

Highlight most appropriate Standard(s) that your goal addresses:

Standard 1: Understanding Student Need Planning and Preparation	Standard 2: Differentiation of Instruction	Standard 3: Content Knowledge and Instruction	Standard 4: Assessment and Student Learning
<ul style="list-style-type: none"> - Demonstrates knowledge of students, their skills, learning process, special needs and culture - Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence - Identifies and teaches to the developmental ability of students - Applies learning theory in practice to accommodate differences in how students learn. - Draws from a wide repertoire of strategies, including, where appropriate, instructional applications of technology, and adapting and applying these strategies within the instructional context to meet individual student needs. 	<ul style="list-style-type: none"> - Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence - Sets instructional outcomes with sequence, clarity, and suitable for diverse learners - Teacher coordinates knowledge of content of students and of resources to design a series of learning experiences aligned to instructional outcomes and suitable to groups of students. The lesson or unit has a clear structure and is likely to engage students in significant learning. - Identifies and uses instructional strategies and resources that are appropriate to the individual and special needs of students 	<ul style="list-style-type: none"> - Communicates with student's expectations for learning, directions and procedures, explanation of content - Designs coherent instruction utilizing materials, resources, instructional groups, learning activities and lessons and unit structure. - Teacher's plans and practices reflect extensive knowledge. - Incorporates characteristics of the student's and local community's culture into instructional strategies. - Organizes and delivers instruction based on the characteristics of the students and the goals of the curriculum. - Creates, selects, adapts, and uses a variety of instructional resources to facilitate curricular goals and student attainment of performance standards and grade level expectations. - Creates, selects, adapts, and uses a variety of assessment strategies that provide information about and reinforce student learning and that assists students in reflecting on their own progress. 	<ul style="list-style-type: none"> - Uses assessment in instruction to assess criteria, monitor student learning, give feedback to students and promote student self-assessment - Utilizes student assessments that are congruent with instructional outcomes, aligned to standards and uses formative assessment. - Creates, selects, adapts and uses a variety of assessment strategies that provide information about and reinforce student learning and that assist students in reflecting on their own progress. - Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences.

Standard 5: Creates a Positive Learning Environment	Standard 6: Family and Community	Standard 7: Professional Practice
<ul style="list-style-type: none"> - Creates and maintains a stimulating, safe learning community in which students take intellectual risks and work independently and collaboratively. - Plans and uses a variety of classroom management techniques to establish and maintain an environment in which all students are able to learn. - Communicates high standards for student performance and clear expectations of what students will learn. - Assists students in understanding their role in sharing responsibility for their learning. 	<ul style="list-style-type: none"> - Promotes and maintains regular and meaningful communication between the classroom and students' families. - Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences. - Connects through instructional strategies, the school and classroom activities with student homes and cultures, work places and the community. - Involves parents and families in setting and monitoring student learning goals. 	<ul style="list-style-type: none"> - Maintains Knowledge of the teacher's content area or areas and best teaching practice. - Shows professionalism through integrity and ethical conduct, service and advocacy to students and decision-making skills. - Maintains accurate records, student progress, completion of assignments and non-instructional records. - Engages in instructional development activities to improve or update classroom, or district programs. - Communicates, works cooperatively, and develops professional relationships with colleagues.

Action Plan

Activities and Strategies	Timelines	Evaluation Indicators

Approval of Goal and Action Plan

Teacher's Name: _____ **Initials:** _____ **Date:** _____

Supervisor's Name: _____ **Initials:** _____ **Date:** _____

Both signatures of approval are due by the end of September



SOUTHEAST ISLAND SCHOOL DISTRICT

Teacher Reflection

Teacher's Reflection (Progress/Growth, Obstacles and Needs):

Teacher's Signature: _____ Date: _____

The teacher will provide the supervisor with a copy of the reflection, at which either the teacher or supervisor may request time for a personal conference.

SOUTHEAST ISLAND SCHOOL DISTRICT

Supervisor's Comments and Professional Goal Setting Results

Supervisor's Comments:

Professional Goal Setting Results

After completion of the evaluation process, the teacher may retain the evaluation for a period of 72 hours prior to signing it for the purpose of reviewing and commenting upon it. The following signatures indicate that the teacher and supervisor have met, but may or may not indicate agreement with the contents of the evaluation. The teacher is invited to add a written copy of comments or concerns.

_____ Please check here if any additional documents have been attached.

Teacher's Signature

Date

Supervisor's Signature

Date

SOUTHEAST ISLAND SCHOOL DISTRICT

PLAN OF IMPROVEMENT

When a certified employee is rated with one or more "unsatisfactory" on their teacher evaluation during an evaluation period, the teacher shall be placed on a Plan of Improvement for a period of not less than 90 workdays and not more than 180 workdays unless the minimum time is shortened by agreement between the evaluator and the certified employee.

The evaluating administrator shall consult with the teacher in the development of the Plan of Improvement. The Plan of Improvement shall be based on the SISD and Alaska Standards for Teachers and specify clear, specific performance expectations to be included in the Plan of Improvement.

The performance expectations must be achieved during the period of the Plan of Improvement. The evaluator must observe the teacher at least "twice" during the course of the plan. The employee and supervisor must sign the plan.

The Plan of Improvement shall be submitted to the Superintendent for review and approval prior to implementation.

The result of a Plan of Improvement will be reported to the superintendent in the form of a culminating employee evaluation using the appropriate employee evaluation form.

Failure to achieve the performance indicators stipulated in the Plan of Improvement may result in a recommendation for non-retention from the evaluator to the superintendent.

A recommendation for non-retention will result in a review of the teacher's performance and of the evaluation process by an administrator appointed by the superintendent.

A successful evaluation at the end of a Plan of Improvement period will help in deciding retention of the employee.



SOUTHEAST ISLAND SCHOOL DISTRICT

Plan of Improvement and Action Plan

Teacher's Name:	Date:
School:	Start Date for Plan:
Supervisor:	Targeted End Date (Not less than 90 workdays):

Highlight most appropriate Standard(s) that address your plan:

Standard 1: Understanding Student Need Planning and Preparation	Standard 2: Differentiation of Instruction	Standard 3: Content Knowledge and Instruction	Standard 4: Assessment and Student Learning
<ul style="list-style-type: none"> - Demonstrates knowledge of students, their skills, learning process, special needs and culture - Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence - Identifies and teaches to the developmental ability of students - Applies learning theory in practice to accommodate differences in how students learn. - Draws from a wide repertoire of strategies, including, where appropriate, instructional applications of technology, and adapting and applying these strategies within the instructional context to meet individual student needs. 	<ul style="list-style-type: none"> - Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence - Sets instructional outcomes with sequence, clarity, and suitable for diverse learners - Teacher coordinates knowledge of content of students and of resources to design a series of learning experiences aligned to instructional outcomes and suitable to groups of students. The lesson or unit has a clear structure and is likely to engage students in significant learning. - Identifies and uses instructional strategies and resources that are appropriate to the individual and special needs of students 	<ul style="list-style-type: none"> - Communicates with student's expectations for learning, directions and procedures, explanation of content - Designs coherent instruction utilizing materials, resources, instructional groups, learning activities and lessons and unit structure. - Teacher's plans and practices reflect extensive knowledge. - Incorporates characteristics of the student's and local community's culture into instructional strategies. - Organizes and delivers instruction based on the characteristics of the students and the goals of the curriculum. - Creates, selects, adapts, and uses a variety of instructional resources to facilitate curricular goals and student attainment of performance standards and grade level expectations. - Creates, selects, adapts, and uses a variety of assessment strategies that provide information about and reinforce student learning and that assists students in reflecting on their own progress. 	<ul style="list-style-type: none"> - Uses assessment in instruction to assess criteria, monitor student learning, give feedback to students and promote student self-assessment - Utilizes student assessments that are congruent with instructional outcomes, aligned to standards and uses formative assessment. - Creates, selects, adapts and uses a variety of assessment strategies that provide information about and reinforce student learning and that assist students in reflecting on their own progress. - Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences.

Standard 5: Creates a Positive Learning Environment	Standard 6: Family and Community	Standard 7: Professional Practice	Standard 8: Student Growth
<ul style="list-style-type: none"> - Creates and maintains a stimulating, safe learning community in which students take intellectual risks and work independently and collaboratively. - Plans and uses a variety of classroom management techniques to establish and maintain an environment in which all students are able to learn. - Communicates high standards for student performance and clear expectations of what students will learn. - Assists students in understanding their role in sharing responsibility for their learning. 	<ul style="list-style-type: none"> - Promotes and maintains regular and meaningful communication between the classroom and students' families. - Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences. - Connects through instructional strategies, the school and classroom activities with student homes and cultures, work places and the community. - Involves parents and families in setting and monitoring student learning goals. 	<ul style="list-style-type: none"> - Maintains Knowledge of the teacher's content area or areas and best teaching practice. - Shows professionalism through integrity and ethical conduct, service and advocacy to students and decision-making skills. - Maintains accurate records, student progress, completion of assignments and non-instructional records. - Engages in instructional development activities to improve or update classroom, or district programs. - Communicates, works cooperatively, and develops professional relationships with colleagues. 	<ul style="list-style-type: none"> - Student Growth needs to be measurable, long-term, and attainable academic growth that the teacher sets at the beginning of the year for all students or for subgroups of students. - Student Learning Objectives help define what is going to be measured and how. - Student Learning Objectives must be aligned to SMART goals - SMART is an acronym for: S = Specific M = Measurable A = Attainable R = Results Based T = Time Bound - A Student Learning Objective needs to pass all 5 SMART goal initiatives in order for it to be a valid SLO

<p>Goal:</p>

Activities and Strategies	Timelines	Evaluation Indicators
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Observation One

Supervisor's Comments:

Signature:
Date:

Observation Two

Supervisor's Comments:

Signature:
Date:

Final Conference Notes:

___ Teacher has successfully completed performance indicators stipulated in the Plan of Improvement period.

___ Teacher failed to achieve the performance indicators stipulated in the Plan of Improvement.

My signature indicates that I have met with my evaluator and read my plan. My signature may or may not indicate agreement with the contents of the plan.

Teacher's Signature: _____

Date: _____

Supervisor's Signature: _____

Date: _____

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
Standard 1: Understanding Student Needs				
1.1. Demonstrates knowledge of students, their skills, learning process, special needs and culture	Teacher demonstrates no knowledge of students' backgrounds, cultures, skills, language proficiency, interests, and special needs, and does not seek such understanding.	Teacher demonstrates some basic/minimal knowledge of students' backgrounds, cultures, skills, language proficiency, interests, and special needs, and occasionally seeks such understanding.	Teacher actively seeks knowledge of most students' backgrounds, cultures, skills, language proficiency, interests, and special needs, and attains this knowledge for groups of students.	Teacher actively seeks knowledge of students' backgrounds, cultures, skills, language proficiency, interests, and special needs from a variety of sources, and attains this knowledge for each student.
			Teacher demonstrates knowledge of most students' backgrounds, cultures, skills, language proficiency, interests, and special needs.	Teacher demonstrates deep knowledge of all students' backgrounds, cultures, skills, language, proficiency, interests, and special needs.

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>1.2 Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence</p>	<p>Activities and assignments, materials, and groupings of students are inappropriate to the instructional outcomes, or students' cultures or levels of understanding, resulting in little to no intellectual engagement. The lesson has no structure or is poorly paced.</p>	<p>Some activities and assignments, materials, and groupings of students are appropriate to the instructional outcomes, or students' cultures or levels of understanding, resulting in basic/minimal intellectual engagement. The lesson has basic/minimal structure and its pacing could use improvement.</p>	<p>Most activities and assignments, materials, and groupings of students are fully appropriate to the instructional outcomes, and students' cultures and levels of understanding. Most students are engaged in work of a high level of rigor. The lesson's structure is coherent, with appropriate pace.</p>	<p>All students are highly intellectually engaged throughout the lesson in significant learning, and make material contributions to the activities, student groupings, and materials. The lesson is adapted as needed to the needs of all individuals, and the structure and pacing allow for student reflection and closure.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
1.3 Identifies and teaches to the developmental ability of students	Teacher demonstrates no knowledge of students' developmental ability, and does not seek such understanding.	Teacher demonstrates basic/minimal knowledge of students' developmental ability, and occasionally seeks such understanding.	Teacher demonstrates knowledge of most students' developmental abilities, and actively seeks such understanding.	Teacher demonstrates thorough knowledge of all students' developmental abilities, and continually seeks such understanding from a variety of sources.
	Teacher's questions are low-level or inappropriate, eliciting limited to no student participation, and recitation rather than discussion.	Teacher's questions are basic to moderate, eliciting some student participation, with some students participating in the discussion.	Most of the teacher's questions elicit a thoughtful response, and the teacher allows sufficient time for students to answer. Most students participate in the discussion, with the teacher stepping aside when appropriate.	Questions reflect high expectations and are culturally and developmentally appropriate. Students formulate many of the high-level questions and ensure that all voices are heard.

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>1.4 Applies learning theory in practice to accommodate differences in how students learn.</p>	<p>The series of learning experiences are poorly aligned with the instructional outcomes and do not represent a coherent structure.</p>	<p>The series of learning experiences are minimally aligned with the instructional outcomes and occasionally represent a coherent structure. They are suitable for only some students.</p>	<p>Teacher coordinates knowledge of content, of students, and of resources, to design a series of learning experiences aligned to instructional outcomes and suitable to most students. The lesson or unit has a clear structure and is likely to engage most students in significant learning.</p>	<p>Teacher coordinates knowledge of content, of students, and of resources, to design a series of exceptional learning experiences aligned to instructional outcomes, differentiated where appropriate to make them suitable to all students and engages them in exceptional learning. The lesson or unit's structure is clear and allows for different pathways according to student needs.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>1.5 Draws from a wide repertoire of strategies, including, where appropriate, instructional applications of technology, and adapting and applying these strategies within the instructional context to meet individual student needs.</p>	<p>The series of learning experiences are poorly aligned with the instructional outcomes and do not represent a coherent structure. Lessons demonstrate ineffective use of available technology and do not engage students.</p>	<p>The series of learning experiences are minimally aligned with the instructional outcomes and rarely represent a coherent structure. They are suitable for some students. Lessons demonstrate a basic use of available technology and minimally engage students.</p>	<p>Teacher coordinates knowledge of content, of students, and of resources, to design a series of learning experiences aligned to instructional outcomes and suitable to groups of students. The lesson or unit has a clear structure and engages most students in significant learning. Effectively uses available technology to support teaching.</p>	<p>Teacher coordinates knowledge of content, of students, and of resources, to design a series of learning experiences aligned to instructional outcomes, differentiated where appropriate to make them suitable to all students and engages them in exceptional learning. The lesson or unit's structure is clear and allows for different pathways according to student needs. Available technology is used to enrich teaching.</p>
Standard 2: Differentiation of Instruction				

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>2.1 Demonstrates flexibility and responsiveness through adjustment of lessons, appropriate responses to students and persistence</p>	<p>Teacher’s questions are low-level or inappropriate, eliciting limited or no student participation, and recitation rather than discussion.</p>	<p>Teacher’s questions are basic or minimal, eliciting some student participation, and recitation rather than discussion.</p>	<p>Most of the teacher’s questions elicit a thoughtful response, and the teacher allows sufficient time for students to answer. Most students participate in the discussion, with the teacher stepping aside when appropriate.</p>	<p>Questions reflect high expectations and are culturally and developmentally appropriate. Students formulate many of the high-level questions and ensure that all voices are heard.</p> <p style="text-align: right;">92</p>
<p>2.2 Sets instructional outcomes with sequence, clarity, and suitable for diverse learners</p>	<p>Instructional outcomes are unsuitable for students, represent trivial or low-level learning, or are stated only as activities. They do not permit viable methods of assessment.</p>	<p>Instructional outcomes are unsuitable for some students, represent basic/minimal learning, or are stated as activities. They rarely permit viable methods of assessment.</p>	<p>Instructional outcomes are stated as goals reflecting high-level learning and curriculum standards. They are suitable for most students in the class, represent different types of learning, and are capable of assessment. The outcomes reflect opportunities for coordination.</p>	<p>Instructional outcomes are stated as goals that can be assessed, reflecting rigorous learning and curriculum standards. They represent different types of content, offer opportunities for both coordination and integration, and take account of the needs of individual students.</p>

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SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>2.3 Teacher coordinates knowledge of content of students and of resources to design a series of learning experiences aligned to instructional outcomes and suitable to groups of students. The lesson or unit has a clear structure and is likely to engage students in significant learning.</p>	<p>Activities and assignments, materials, and groupings of students are inappropriate to the instructional outcomes, or students' cultures or levels of understanding, resulting in little intellectual engagement. The lesson has no structure or is poorly paced.</p>	<p>Activities and assignments, materials, and groupings of students are minimally appropriate to the instructional outcomes, or students' cultures or levels of understanding, resulting in some intellectual engagement. The lesson has basic/minimal structure and pacing could use improvement.</p>	<p>Activities and assignments, materials, and groupings of students are fully appropriate to the instructional outcomes, and students' cultures and levels of understanding. Most students are engaged in work of a high level of rigor. The lesson's structure is coherent, with appropriate pace.</p>	<p>All students are highly engaged throughout the lesson in significant learning, and make material contributions to the activities, student groupings, and materials. The lesson is adapted as needed to the needs of individuals, and the structure and pacing allow for student reflection and closure.</p>
<p>2.4 Identifies and uses instructional strategies and resources that are appropriate to the individual and special needs of students</p>	<p>Teacher demonstrates little or no knowledge of instructional strategies and resources that are appropriate to the individual and special needs of students.</p>	<p>Teacher demonstrates some knowledge of instructional strategies and resources that are appropriate to the individual and special needs of students and occasionally seeks such understanding. Teacher applies this knowledge to some lessons and activities.</p>	<p>Teacher demonstrates knowledge of instructional strategies and resources that are appropriate to the individual and special needs of most students and frequently seeks such understanding. Teacher applies this knowledge to most lessons and activities.</p>	<p>Teacher actively seeks knowledge of instructional strategies and resources for all students' individual and special needs from a variety of sources, and attains and applies this knowledge to all lessons and activities for all students exceptionally well.</p>
<p>Standard 3: Content Knowledge and Instruction</p>				

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SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
3.1 Communicates with student’s expectations for learning, directions and procedures, explanation of content	Teacher does not communicate expectations for learning, directions and procedures, and explanations of content are unclear or confusing to students.	Teacher communicates basic expectations for learning. Directions, procedures, and explanations of content are often unclear or confusing to students.	Teacher clearly communicates expectations for learning. Directions, procedures, and explanations of content are clear to most students.	Teacher clearly communicates expectations for learning. Directions, procedures, and explanations of content are clear to all students.
3.2 Designs coherent instruction utilizing materials, resources, instructional groups, learning activities and lessons and unit structure.	Teacher designs incoherent instruction utilizing little to no materials, resources, or instructional groups for learning activities and lessons.	Teacher designs coherent instruction utilizing some appropriate materials, resources, or instructional groups for learning activities and lessons.	Teacher designs coherent instruction utilizing a variety of appropriate materials, resources, or instructional groups for most learning activities and lessons.	Teacher designs exceptional instruction ⁹⁴ utilizing a variety of appropriate materials, resources, and instructional groups for all learning activities and lessons.
3.3 Teacher’s plans and practices reflect extensive knowledge.	Teacher does not accurately assess the effectiveness of the lesson, and has no ideas about how the lesson could be improved.	Teacher sometimes accurately assesses the effectiveness of the lesson, and has some ideas about how the lesson could be improved.	Most of the time, the teacher provides an accurate and objective description of the lesson, citing specific evidence. Teacher demonstrates active reflection as to how the lesson might be improved.	Teacher’s reflection on the lesson is thoughtful and accurate, citing specific evidence. Teacher draws on an extensive repertoire to suggest alternative strategies and predicting the likely success of each.

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>3.4 Incorporates characteristics of the student's and local community's culture into instructional strategies.</p>	<p>Teacher demonstrates no knowledge of the students' and local community's culture and does not seek such understanding.</p> <p>Activities and assignments, materials, and groupings of students are inappropriate to the student's and/or community's culture, resulting in little to no engagement.</p>	<p>Teacher demonstrates a basic knowledge of the students' and local community's culture and occasionally seeks such understanding.</p> <p>Activities and assignments, materials, and groupings of students are somewhat appropriate to the student's and/or community's culture, resulting in some engagement.</p>	<p>Teacher demonstrates knowledge of most students' and the local community's cultures, and actively seeks such understanding.</p> <p>Activities and assignments, materials, and groupings of students are fully appropriate to the students' and the local community's cultures. Most students are engaged in work of a high level of rigor.</p>	<p>Teacher demonstrates thorough knowledge of all students' and the local community's cultures, and continually seeks such understanding from a variety of sources.</p> <p>All students are highly engaged throughout the lesson in significant learning, and make material contributions to the activities, student groupings, and materials, which have been tailored to reflect the students' and local community's cultures. The lesson is adapted as needed to the needs of individuals.</p>

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SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>3.5 Organizes and delivers instruction based on the characteristics of the students and the goals of the curriculum.</p>	<p>Teacher demonstrates no knowledge of students’ backgrounds, cultures, skills, language proficiency, interests, and special needs, and does not seek such understanding.</p> <p>Activities and assignments, materials, and groupings of students are inappropriate to the instructional outcomes or the characteristics of the students, resulting in little to no engagement. The lesson does not reflect the goals of the curriculum</p>	<p>Teacher demonstrates basic/minimal knowledge of students’ backgrounds, cultures, skills, language proficiency, interests, and special needs, and occasionally seeks such understanding.</p> <p>Activities and assignments, materials, and groupings of students are somewhat appropriate to the instructional outcomes or the characteristics of the students, resulting in some engagement. The lesson minimally reflect the goals of the curriculum</p>	<p>Teacher demonstrates knowledge of most students’ backgrounds, cultures, skills, language proficiency, interests, and special needs, and actively seeks such understanding.</p> <p>Activities and assignments, materials, and groupings of students are fully appropriate to the instructional outcomes and the characteristics of the students. Most students are engaged in work of a high level of rigor. The lesson reflects the goals of the curriculum.</p>	<p>Teacher demonstrates thorough knowledge of all students’ backgrounds, cultures, skills, language proficiency, interests, and special needs, and continually seeks such understanding from a variety of sources.</p> <p style="text-align: right;">96</p> <p>Students are highly engaged throughout the lesson in significant learning, and make material contributions to the activities, student groupings, and materials. The lesson is adapted as needed to the needs of individuals and fully reflects the goals of the curriculum.</p>

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SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>3.6 Creates, selects, adapts, and uses a variety of instructional resources to facilitate curricular goals and student attainment of performance standards and grade level expectations.</p>	<p>Teacher demonstrates no familiarity with resources to enhance own knowledge, to use in teaching, or for students who need them. Teacher does not seek such knowledge.</p>	<p>Teacher demonstrates some familiarity with resources to enhance own knowledge, to use in teaching, or for students who need them. Teacher occasionally seeks such knowledge.</p>	<p>Teacher is fully aware of the resources available throughout the school or district to enhance own knowledge, to use in teaching, or for students who need them.</p>	<p>Teacher seeks out resources in and beyond the school or district in professional organizations, on the Internet, and in the community to enhance own knowledge, to use in teaching, and for students who need them.</p>
<p>3.7 Creates, selects, adapts, and uses a variety of assessment strategies that provide information about and reinforce student learning and that assists students in reflecting on their own progress.</p>	<p>Teacher’s plan for assessing student learning contains no clear criteria or standards, is poorly aligned with the instructional outcomes, or is inappropriate to many students. The results of assessment have no impact on the design of future instruction.</p>	<p>Teacher’s plan for assessing student learning contains basic criteria and standards, is minimally aligned with the instructional outcomes, or is inappropriate to some students. The results of assessment have minimal impact on the design of future instruction.</p>	<p>Teacher’s plan for student assessment is aligned with the instructional outcomes, using clear criteria, and is appropriate to the needs of students. Teacher intends to use assessment results to plan for future instruction for groups of students.</p>	<p>Teacher’s plan for student⁹⁷ assessment is fully aligned with the instructional outcomes, with clear criteria and standards that show evidence of student contribution to their development. Assessment methodologies may have been adapted for individuals, and the teacher intends to use assessment results to plan future instruction for individual students.</p>
<p>Standard 4: Assessment of Student Learning</p>				

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SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>4.1 Uses assessment in instruction to assess criteria, monitor student learning, give feedback to students and promote student self-assessment</p>	<p>Assessment is not used in instruction, either through students' awareness of the assessment criteria, monitoring of progress by teacher or students, or through feedback to students.</p>	<p>Assessment is sometimes used in instruction, either through students' awareness of the assessment criteria, monitoring of progress by teacher or students, and through feedback to students.</p>	<p>Assessment is regularly used in instruction, through self-assessment by students, monitoring of progress of learning by teacher and/or students, and through high quality feedback to students. Students are fully aware of the assessment criteria used to evaluate their work.</p>	<p>Assessment is used in a sophisticated manner in instruction, through student involvement in establishing the assessment criteria, self-assessment by students and monitoring of progress by both students and teachers, and high quality feedback to students from a variety of sources.</p>
<p>4.2 Utilizes student assessments that are congruent with instructional outcomes, aligned to standards and uses formative assessment.</p>	<p>Teacher's plan for assessing student learning contains no clear criteria or standards, is poorly aligned with the instructional outcomes, or is inappropriate to many students. The results of assessment have minimal impact on the design of future instruction.</p>	<p>Teacher's plan for assessing student learning contains some clear criteria or standards, is sometimes aligned with the instructional outcomes, but can be inappropriate to some students. The results of assessment have some impact on the design of future instruction.</p>	<p>Teacher's plan for student assessment is aligned with the instructional outcomes, using clear criteria or standards, and is appropriate to the needs of students. Teacher intends to use assessment results to plan for future instruction for groups of students.</p>	<p>Teacher's plan for student assessment is fully aligned with the instructional outcomes, with clear criteria and standards that show evidence of student contribution to their development. Assessment methodologies may have been adapted for individuals, and the teacher intends to use assessment results to plan future instruction for individual students.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>4.3 Creates, selects, adapts and uses a variety of assessment strategies that provide information about and reinforce student learning and that assist students in reflecting on their own progress.</p>	<p>Assessment strategies are not used in instruction, either through students' awareness of the assessment criteria, monitoring of progress by teacher or students, or through feedback to students.</p>	<p>Assessment strategies are sometimes used in instruction, either through students' awareness of the assessment criteria, monitoring of progress by teacher or students, or through feedback to students.</p>	<p>Assessment is regularly used in instruction, through self-assessment by students, monitoring of progress of learning by teacher and/or students, and through high quality feedback to students. Students are fully aware of the assessment criteria used to evaluate their work.</p>	<p>Assessment is used in a sophisticated manner in instruction, through student involvement in establishing the assessment criteria, self-assessment by students and monitoring of progress by both students and teachers, and high quality feedback to students from a variety of sources.</p>
<p>4.4 Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences</p>	<p>Teacher's systems for maintaining both instructional and non-instructional records are either non-existent or in disarray, resulting in errors and confusion. Teacher communication with families, about the instructional program, or about individual students, is non-existent.</p>	<p>Teacher's systems for maintaining both instructional and non-instructional records sometimes result in errors and confusion. Teacher communication with families, about the instructional program, or about individual student progress, is sporadic.</p>	<p>Teacher's systems for maintaining both instructional and non-instructional records are accurate, efficient and successful. Teacher communicates frequently with families and successfully engages them in the instructional program, or about individual progress.</p>	<p>Students contribute to the maintenance of the systems for maintaining both instructional and non-instructional records, which are accurate, efficient and successful. Teacher's communication with families is frequent and students participate in the communication. Teacher successfully engages families in the instructional program; as appropriate.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
Standard 5: Creates a Positive Learning Environment				
<p>5.1 Creates and maintains a stimulating, safe learning community in which students take intellectual risks and work independently and collaboratively.</p>	<p>Negativity, insensitivity to cultural backgrounds, sarcasm, and put-downs characterize interactions both between teacher and students, and among students.</p> <p>The physical environment is unsafe, or some students don't have access to learning. There is poor alignment between the physical arrangement and the lesson activities.</p>	<p>Negativity, insensitivity to cultural backgrounds, sarcasm, and put-downs characterize some interactions between teacher and students, and/or among students.</p> <p>The physical environment meets minimal safety requirements. There is some alignment between the physical arrangement and the lesson activities.</p>	<p>Civility and respect characterize interactions, between teacher and students and among students. These reflect general caring, and are appropriate to the cultural and developmental differences among groups of students.</p> <p>The classroom is safe, and learning is accessible to all students; teacher ensures that the physical arrangement is appropriate to the learning activities. Teacher makes effective use of physical resources, including computer technology.</p>	<p>Students play an important role in ensuring positive interactions among students. Relationships between teacher and individual students are highly respectful, reflecting sensitivity to students' cultures and levels of development.</p> <p>The classroom is safe, and the physical environment ensures the learning of all students, including those with special needs. Students contribute to the use or adaptation of the physical environment to advance learning. Technology is used skillfully, as appropriate to the lesson</p>

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SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
5.2 Plans and uses a variety of classroom management techniques to establish and maintain an environment in which all students are able to learn.	Negativity, insensitivity to cultural backgrounds, sarcasm, and put-downs characterize interactions both between teacher and students, and among students.	Negativity, insensitivity to cultural backgrounds, sarcasm, and put-downs characterize some interactions between teacher and students, and/or among students.	Civility and respect characterize interactions, between teacher and students and among students. These reflect general caring, and are appropriate to the cultural and developmental differences among groups of students.	Students play an important role in ensuring positive interactions among students. Relationships between teacher and individual students are highly respectful, reflecting sensitivity to students' cultures and levels of development.
	Much instructional time is lost due to inefficient classroom routines and procedures, for transitions, handling of supplies, and performance of non-instructional duties.	Some instructional time is lost due to inefficient classroom routines and procedures, for transitions, handling of supplies, and performance of non-instructional duties.	Little instructional time is lost due to classroom routines and procedures, for transitions, handling of supplies, and performance of non-instructional duties, which occur smoothly.	Students contribute to the seamless operation of classroom routines and procedures, for transitions, handling of supplies, and performance of non-instructional duties.

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>5.3 Communicates high standards for student performance and clear expectations of what students will learn.</p>	<p>Expectations for learning, directions and procedures, and explanations of content are unclear or confusing to students. Teacher's use of language contains errors or is inappropriate to students' cultures or levels of development.</p>	<p>Expectations for learning, directions and procedures, and explanations of content are unclear or confusing to students. Communications are minimally appropriate to students' cultures and levels of development.</p>	<p>Expectations for learning, directions and procedures, and explanations of content are clear to students. Communications are appropriate to students' cultures and levels of development.</p>	<p>Expectations for learning, directions and procedures, and explanations of content are clear to students. Teacher's oral and written communication is clear and expressive, appropriate to students' cultures and levels of development, and anticipates possible student misconceptions.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>5.4 Assists students in understanding their role in sharing responsibility for their learning.</p>	<p>Teacher does not communicate with students about their role in sharing responsibility for learning or the communication is unclear or confusing.</p> <p>There is no evidence that standards of conduct have been established, and little or no teacher monitoring of student behavior. Response to student misbehavior is repressive, or disrespectful of student dignity.</p>	<p>Teacher shares minimal/basic information with students about their role in sharing responsibility for learning.</p> <p>There is some evidence that standards of conduct have been established, and basic teacher monitoring of student behavior. Response to student misbehavior is somewhat effective and minimally respectful of student dignity.</p>	<p>Teacher helps most students understand their role in sharing responsibility for their learning.</p> <p>Standards of conduct appear to be clear to students, and the teacher monitors student behavior against those standards. Teacher response to student misbehavior is appropriate and respects the students' dignity.</p>	<p>All students understand their shared responsibility for learning.</p> <p>Standards of conduct are clear, with evidence of student participation in setting them. Teacher's monitoring of student behavior is subtle and preventive, and teacher's response to student misbehavior is sensitive to individual student needs. Students take an active role in monitoring the standards of behavior.</p>
Standard 6: Family and Community				
<p>6.1 Promotes and maintains regular and meaningful communication between the classroom and students' families.</p>	<p>Teacher communication with families is sporadic. Teacher makes no attempt to engage families in the instructional program.</p>	<p>Teacher communication with families is very minimal. Teacher makes some attempts to engage families in the instructional program.</p>	<p>Teacher communicates frequently with families and successfully engages them in the instructional program.</p>	<p>Teacher's communication with families is frequent and sensitive to cultural traditions; students participate in the communication.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>6.2 Organizes and maintains records of students' learning and uses a variety of methods to communicate student progress to students, parents, administrators, and other appropriate audiences.</p>	<p>Teacher's systems for maintaining both instructional and non-instructional records are either non-existent or in disarray, resulting in errors and confusion. Teacher communication with families, about the instructional program, or about individual students, is non-existent.</p>	<p>Teacher's systems for maintaining both instructional and non-instructional records sometimes result in errors and confusion. Teacher communication with families, about the instructional program, or about individual student progress, is sporadic.</p>	<p>Teacher's systems for maintaining both instructional and non-instructional records are accurate, efficient and successful. Teacher communicates frequently with families and successfully engages them in the instructional program, or about individual progress.</p>	<p>Students contribute to the maintenance of the systems for maintaining both instructional and non-instructional records, which are accurate, efficient and successful. Teacher's communication with families is frequent and students participate in the communication. Teacher successfully engages families in the instructional program; as appropriate.</p>
<p>6.3 Connects through instructional strategies, the school and classroom activities with student homes and cultures, workplaces and the community.</p>	<p>Teacher demonstrates little or no connection through instructional strategies, the school and classroom activities with student homes and cultures, workplaces and the community.</p>	<p>Teacher demonstrates minimal/basic connection through instructional strategies, the school and classroom activities with student homes and cultures, workplaces and the community.</p>	<p>Teacher demonstrates some connection through instructional strategies, the school and classroom activities with student homes and cultures, workplaces and the community.</p>	<p>Teacher ensures the success of all students, using an extensive repertoire of instructional strategies that connects student homes and cultures, workplaces and the community.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>6.4 Involves parents and families in setting and monitoring student learning goals.</p>	<p>Teacher communication with families, about setting and monitoring student learning goals is sporadic. Teacher makes no attempt to engage families in the instructional program.</p>	<p>Teacher communication with families, about setting and monitoring student learning goals is minimal/basic. Teacher makes some attempts to engage families in the instructional program.</p>	<p>Teacher communicates frequently with families about setting and monitoring student learning goals and successfully engages them in the instructional program.</p>	<p>Teacher’s communication with families is frequent and sensitive to cultural traditions; students participate in the communication. Teacher successfully engages families in the instructional program and in setting and monitoring student learning goals. 105</p>
Standard 7: Professional Practice				
<p>7.1 Maintains Knowledge of the teacher’s content area or areas and best teaching practice.</p>	<p>Teacher’s plans and practice display minimal knowledge of the content, prerequisite relationships between different aspects of the content, or of the instructional practices specific to that discipline.</p>	<p>Teacher’s plans and practice display some knowledge of the content, prerequisite relationships between different aspects of the content, or of the instructional practices specific to that discipline.</p>	<p>Teacher’s plans and practice reflect solid knowledge of the content, prerequisite relations between important concepts and of the instructional practices specific to that discipline.</p>	<p>Teacher’s plans and practice reflect extensive knowledge of the content and of the structure of the discipline. Teacher actively builds on knowledge of prerequisites and misconceptions when describing instruction or seeking causes for student misunderstanding.</p>

Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
7.2 Shows professionalism through integrity and ethical conduct, service and advocacy to students and decision-making skills.	Teacher has little sense of ethics and professionalism, and contributes to practices that are self-serving or harmful to students.	Teacher demonstrates basic/minimal professionalism through integrity and ethical conduct, service and advocacy to students and decision making skills.	Teacher displays professionalism through integrity and ethical conduct, service and advocacy to students and decision making skills.	Teacher is proactive and assumes a leadership role in ensuring the highest ethical standards, service and advocacy to students and decision making skills.
7.3 Maintains accurate records, student progress, completion of assignments and non-instructional records.	Teacher’s systems for maintaining both instructional and non-instructional records are either non-existent or in disarray, resulting in errors and confusion.	Teacher’s systems for maintaining both instructional and non-instructional records sometimes result in errors and confusion but corrections are made quickly.	Teacher’s systems for maintaining both instructional and non-instructional records are accurate, efficient and successful.	Students contribute to the maintenance of the systems for maintaining ¹⁰⁶ both instructional and non-instructional records, which are accurate, efficient and successful
7.4 Engages in instructional development activities to improve or update classroom, or district programs.	Teacher rarely if at all participates in instructional/professional development activities to improve or update classroom, or district programs.	Teacher usually participates in instructional/professional development activities to improve or update classroom, or district programs.	Teacher frequently seeks out opportunities for instructional/professional development to update classroom activities based on an individual assessment of need.	Teacher actively pursues instructional/professional development opportunities, and actively shares expertise with others to assist in updating district programs.


Appendix A

SISD Teacher Evaluation Tool - Performance Level Descriptions				
Standard	Unsatisfactory	Basic	Proficient	Exemplary
<p>7.5 Communicates, works cooperatively, and develops professional relationships with colleagues.</p>	<p>Teacher avoids participating in a professional community or in school and district events and projects that require communication and working cooperatively. Relationships with colleagues are negative or self-serving.</p>	<p>Teacher minimally participates in the professional community or in school and district events and projects that require communication and working cooperatively. Relationships with colleagues are basic.</p>	<p>Teacher participates actively in the professional community, and in school and district events and projects, and maintains positive and productive relationships with colleagues.</p>	<p>Teacher makes a substantial contribution to the professional community, to school and district events and projects, and assumes a leadership role among the faculty.</p>
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Southeast Island School District

Grades K-3 Student Survey






















The teacher should read each item aloud to students. For each question, the student should mark or circle

 "YES" if they agree and  "NO" if they disagree.

MY TEACHER: _____

Learning Goals & Feedback	YES	NO
My teacher tells me what I am going to learn about.		
My teacher tells me how well I am doing in class.		
Rules & Procedures	YES	NO
My teacher tells me what the rules are for our classroom.		
My classroom is a good place to learn.		
New Information	YES	NO
My teacher tells me when I need to listen carefully because she/he is saying important things.		
Sometimes we work in groups in my class.		
My teacher helps me explore new ideas.		
Practicing & Deepening Knowledge	YES	NO
In my class, students help each other learn.		
In my class, we talk about how things are the same and different.		

Appendix B

Applying Knowledge	YES	NO
My teacher asks me to solve problems in teams.		
My teacher will get me help if I need it.		
Engagement	YES	NO
My teacher likes it when I answer question and tell her what I think.		
It is okay if I disagree with other boys and girls as long as I don't hurt their feelings.		
Management	YES	NO
If a student breaks a rule, my teacher will give them consequences.		
If I follow the rules, my teacher notices and tells me . . . Good Job, Thank you for following directions, Thanks for listening . . .		
Relationships	YES	NO
My teacher likes me.		
My teacher wants to know more about me.		
Expectations	YES	NO
My teacher believes that I can learn.		
In my class, I have to answer hard questions.		
In my class, my teacher expects me to do my best. My teacher helps me select and monitor my learning goals.		

STUDENT SURVEY - Teacher GRADES 4-5

This questionnaire is designed to give students the opportunity to provide information about teacher performance. Please check one response per question and feel free to comment on any question. Students are encouraged to talk with the teacher to discuss their concerns at any time.

Teacher's Name: _____ Date: _____

MY TEACHER:	YES	NO
1. Answers my questions.	<input type="checkbox"/>	<input type="checkbox"/>
2. Keeps the class organized.	<input type="checkbox"/>	<input type="checkbox"/>
3. Treats me fairly.	<input type="checkbox"/>	<input type="checkbox"/>
4. Is friendly and respectful.	<input type="checkbox"/>	<input type="checkbox"/>
5. Helps me when I need help.	<input type="checkbox"/>	<input type="checkbox"/>
6. Expects quality work.	<input type="checkbox"/>	<input type="checkbox"/>
7. Tries to make school interesting.	<input type="checkbox"/>	<input type="checkbox"/>

Appendix B

STUDENT SURVEY – Teacher - GRADES 6-12

This questionnaire is designed to give students the opportunity to provide information about teacher performance. Please check one response per question and feel free to comment on any question. Students are encouraged to talk with the teacher to discuss their concerns at any time

Teacher’s Name: _____

Date: _____

MY TEACHER:

YES NO Sometimes

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| 1. Keeps the class organized. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Keeps us informed of school news and changes. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Expects quality work. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Identifies classroom rules and student expectations. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is reliable and fair. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Interacts in a respectful, positive way. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Can and does answer my questions relating to course content. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Uses varied activities and teaching methods. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Clearly communicates what I am expected to learn. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Gives me feedback about my progress. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Gives assignments that support course content. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Is preparing me well to go on to the next grade/level/course. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Comments: | | | |

Student Signature (*Optional*): _____

Date: _____

TEACHER EVALUATION FORM

TEACHER EVALUATION BY PARENT, COMMUNITY MEMBER, STAFF

Instructions:

Please complete the evaluation by circling the most appropriate number.

This form should be returned to the building principal.

Teacher

Grade/Subject

Parent/Community/Staff Member

<i>The Teacher</i>	<i>Agree</i>	<i>Disagree</i>	<i>Not Observed</i>
1... brings a strong knowledge base and a variety of experience to the classroom	1 2 3 4 5		0
2... promotes a healthy social, emotional, physical and intellectual environment that encourages learning.	1 2 3 4 5		0
3... understands how students learn differently and uses a variety of teaching and learning activities in the classroom.	1 2 3 4 5		0
4... treats students like individuals, not just parts of a group.	1 2 3 4 5		0
5... uses a variety of assessments in order to evaluate students' performance levels.	1 2 3 4 5		0
6... communicates effectively orally and in writing.	1 2 3 4 5		0
7... gives clear directions on homework assignments and is open to questions.	1 2 3 4 5		0
8... has a positive attitude.	1 2 3 4 5		0
9... encourages parents to participate in the educational process.	1 2 3 4 5		0
10... shows an awareness, sensitivity and understanding of cultural differences.	1 2 3 4 5		0

Comments:

Have you met personally with this teacher? Y N
Have you met personally with this teacher? Y N

Signature: _____

Date: _____

This form must be legibly signed to become a part of the evaluation process.

Elective Course Description

Course Name	Childhood Education
Course Number	TBD
Length of Course	One Semester
Grade Level	7-12
Credit Type	0.5 Elective Per Semester
Grading Scale	A-F
Course Prerequisite	N/A
Course Summary	Teachers must have the ability to communicate, inspire trust and confidence to understand the kids they teach and to get the kids to a high level.
Primary Materials	Computer, computer charger, a classroom.

Standards			
ENHANCE LEARNER/LEARNING ACHIEVEMENT	Skills	Knowledge	
<p>ENHANCE LEARNER ACHIEVEMENT PROJECTS</p> <p>SOMETHING ABOUT HOW YOU WILL LEARN ABOUT PSYCHOLOGY AND SOCIOLOGY IN LEARNING TO CREATE LESSONS THAT WILL IMPROVE STUDENT PERFORMANCE.</p> <p>EDC01.01 Employ fundamental principles of psychology to enhance learner Achievement. SKILL</p> <p>EDC01.02 Employ fundamental principles of sociology to enhance learner achievement. SKILL</p> <p>EDC01.04 Analyze and apply knowledge of the relationships between</p>	<p>EDPC02.02 Employ motivational, social, and psychological theory and effective practices to guide learners' personal conduct. SKILL</p> <p>EDPC02.03 Use organizational and relationship-building skills to manage instructional activities and related procedures. SKILL</p> <p>EDPC03.01 Employ instructional strategies in a learning setting to advance learning. SKILL</p> <p>EDPC03.02 Use learner response to plan appropriate in-process adaptations in instructional plans in order to advance learning. SKILL</p> <p>EDPC04.02 Pursue opportunities to improve knowledge and skills within</p>	<p>EDPC04.01 Assess past teaching/training performance to determine effectiveness of instructional practices. KNOWLEDGE</p> <p>EDPC02.04 Consider physical elements in an educational or training setting to optimize learning. KNOWLEDGE</p> <p>EDPC01.06 Identify and locate materials/resources needed to support instructional plans. KNOWLEDGE</p> <p>EDPC01.05 Examine and apply teaching/learning theory and instructional skills to plan appropriate educational strategies. KNOWLEDGE</p>	

	<p>education and society to enhance learner achievement.</p> <p>KNOWLEDGE</p> <p>EDC01.03 Utilize knowledge about the history and belief systems of multiple cultural, ethnic, and racial groups to enhance learner achievement. SKILL</p> <p>EDC10.01 Employ and adapt instructional strategies within educational and training settings to enhance learner achievement. KNOWLEDGE</p> <p>ENHANCE LEARNER ACHIEVEMENT PROJECTS</p> <p>SOMETHING ABOUT INCREASING ACADEMIC PERFORMANCE BY USING "BEST PRACTICES."</p> <p>EDC01.05 Explain and apply a variety of instructional models to enhance</p>	<p>learning environments to propel professional development SKILL</p> <p>EDPC04.03 Employ community-building skills and strategies with others to advance the education profession and learning organizational vision. SKILL</p> <p>EDPC04.04 Maintain accurate records through the use of organization skills in order to monitor and guide learner progress. SKILL</p> <p>EDPC04.05 Implement strategies to maintain relationships with stakeholders to increase support for the organization SKILL</p> <p>EDC 08.03 Exhibit ethical and legal behavior within educational and training settings to model professional behaviors. SKILL</p> <p>EDC09.02 Acquire state-specific certification/</p>	<p>EDC09.01 Explore, describe, and determine career options using research skills in order to plan for a career in education and training. KNOWLEDGE</p> <p>EDC09.01 Explore, describe, and determine career options using research skills in order to plan for a career in education and training. KNOWLEDGE</p> <p>EDC05.02 Form, sustain, and modify instructional systems to facilitate learning within educational and training settings. KNOWLEDGE</p> <p>EDC05.01 Explain models of education delivery using system theory to demonstrate understanding of key relationships in the</p>
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	<p>learning achievement.SKILL</p> <p>EDC01.06 Employ knowledge of assessment methods to enhance learner achievement.SKILL</p> <p>DC02.03 Use writing skills to enhance stakeholder commitment to the learning organization.SKILL</p> <p>EDC02.04 Use knowledge of reading strategies in the content area to enhance Use knowledge of reading strategies in the content area to enhance learner achievement.SKILL</p> <p>EDC03.01 Apply problem-solving and critical thinking skills in educational and training settings to enhance instruction and learner Achievement. SKILL</p>	<p>license/credentialing in order to practice within educational and training settings. SKILL</p> <p>EDC09.03 Complete state-specific professional development requirements to maintain employment and advance in an education and training career. Career. SKILL</p> <p>EDPC01.01 Use fundamental knowledge of subject matter to plan/prepare effective instruction. SKILL</p> <p>EDPC01.02 Meet the needs of learners and organizations to design courses/programs. SKILL</p> <p>EDPC01.03 Employ knowledge of learning and developmental theory to describe individual learners. SKILL</p> <p>EDPC01.04 Use content knowledge and instructional</p>	<p>learning system. KNOWLEDGE</p> <p>EDC05.01 Explain models of education delivery using system theory to demonstrate understanding of key relationships in the learning system. KNOWLEDGE</p> <p>EDC03.02 Evaluate educational perspectives, policies and procedures using critical thinking in order to intelligently discuss educational issues. KNOWLEDGE</p>
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	<p>PROFESSIONAL PRACTICES PROJECTS</p> <p>SOMETHING ABOUT GAINING AN UNDERSTANDING OF CURRENT LAWS AND ETHICAL PRACTICES TO PROMOTE PROFESSIONAL PRACTICE</p> <p>EDC 07.02 Employ knowledge of group processes and skills for working collaboratively to enhance professional practice. SKILL</p> <p>EDC08.01 Analyze and explain ethical and legal boundaries of professional practice in learning settings to enhance professionalism in education and training. KNOWLEDGE</p> <p>EDC08.02 Explain legal rights that apply to stakeholders and practitioners within learning settings to enhance</p>	<p>skills to construct standards based educational goals SKILL</p> <p>EDPC01.07 Use knowledge of content, teaching/learning, and assessment to plan assessment/evaluation strategies. SKILL</p> <p>EDPC02.01 Establish a positive climate to promote learning. SKILL</p> <p>EDC06.01 Evaluate and control risks to safety, health, and the environment in learning settings. SKILL</p>	
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	<p>professionalism in education and training. KNOWLEDGE</p> <p>EDC08.02 Explain legal rights that apply to stakeholders and practitioners within learning settings to enhance professionalism in education and training. KNOWLEDGE</p> <p>SELF REFLECTION PROJECTS</p> <p>SOMETHING ABOUT HOW YOU WILL IMPROVE YOUR TEACHING PRACTICES BY PRACTICING PROFESSIONAL SELF-REFLECTION</p> <p>EDC10.02 Employ organizational and logic skills and enhance professional practice. SKILL</p> <p>EDC10.03 Conduct, interpret, and share research findings to</p>		
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	<p>enhance professional practice. SKILL</p> <p>EDC10.04 Employ group management skills to enhance professional practice with education and training with education and training settings. SKILL</p> <p>EDC10.05 Employ assessment skills to enhance professional practice with education and training settings. SKILL</p>
<p>Assessment</p>	<p>ENHANCE LEARNER ACHIEVEMENT PROJECTS</p> <p>Students will work collaboratively and under the supervision of a classroom teacher. Students will complete project based learning activities involving the development and implementation of instructional and learning practices for themselves and students. Students will be observed and receive professional feedback from the classroom teacher and students. Students will use this information to reflect and guide their learning and performance. Topics will include....</p> <ul style="list-style-type: none"> ● instructional models ● assessment methods ● Organization ● reading strategies

- problem-solving and critical thinking skills

EDC01.05
 EDC01.06
 DC02.03
 EDC02.04
 EDC03.01

- ❖ Analyze, identify, and describe key concepts and terms by completing guided notes, short answer questions, essay questions, etc. Topics will include...

- Instructional models
- Professional practices

- ❖ **SELF REFLECTION PROJECTS**

- **Students will participate in self-reflection to assess and improve employability skills.**
- **Students will participate in self-reflection to assess, improve, and expand their technical practices.**

- ❖ **PROFESSIONAL PRACTICES PROJECTS**

- **Students will research and analyze resources related to current laws ethical practices in the field of education.**

Activities

Week 1	“Test” the kids on how they think i will help the class
Week 2	Learn ways to help organize

Week 3	Uses the organizing stratis
Week 4	Test the kids on how think i helped and made them feel
Week 5	Do a test and see if the playground is safe for the kids
Week 6	Identify major philosophers by completing guided notes
Week 7	Do a test and see if the classroom is safe for the kids
Week 8	Helping kids with class work or other things
Week 9	PROFESSIONAL PRACTICES PROJECTS
Week 10	PROFESSIONAL PRACTICES PROJECTS
Week 11	Gain the kids' trust by doing activities with them.
Week 12	Work with the teacher find and set up materials for lesson
Week 13	Work with the teacher to make goals with small groups
Week 14	Gain the kids' trust by doing activities with them.
Week 15	Working in small groups

Week 16

SELF REFLECTION PROJECTS

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2023

October 25, 2023

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, 2023, 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 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions.

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Southeast Island School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. 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.

- 29,211 overstatement of cash and cash equivalents 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 25, 2023.

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, 2023 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 Major Funds, the combining and individual non-major fund financial statements, the schedule of compliance AS 14.17.505, the schedule of results of operations of capital projects, 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,

Altman, Rogers & Co.

Anchorage, Alaska
October 25, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Year Ended June 30, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Year Ended June 30, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Southeast Island School District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures and changes in Fund Balance Original and Final Budget to Actual – School Operating Fund, the Schedule of the District’s Proportionate Share of Net Pension and OPEB Liabilities and Assets, and the District’s Schedule of Contributions for the Public Employees’ Retirement System and Teachers’ Retirement System and notes to the required supplementary information on pages 42-54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted Management’s Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The information listed in the table of contents as “Additional Supplementary Information”, which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable), Schedule of Results of Operations of Capital Projects; Schedule of Compliance- AS 14.17.505; Schedule of Expenditures of Federal Awards and notes, 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 the Schedule of State Financial Assistance and notes, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audit*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Members of the School Board
Southeast Island School District

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. The 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 25, 2023, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.



Anchorage, Alaska
October 25, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Net Position

June 30, 2023

<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	\$ 1,694,896	43,229	1,738,125
Accounts receivable	991,453	-	991,453
Inventory	110,984	-	110,984
Internal balances	201,556	(201,556)	-
Notes receivable - due within one year	303,943	-	303,943
Total current	<u>3,302,832</u>	<u>(158,327)</u>	<u>3,144,505</u>
Non-current:			
Capital assets	41,945,052	63,784	42,008,836
Accumulated depreciation	(20,300,312)	(25,512)	(20,325,824)
Net OPEB assets	1,298,639	-	1,298,639
Total non-current	<u>22,943,379</u>	<u>38,272</u>	<u>22,981,651</u>
Deferred outflows of resources - Pension/OPEB deferrals	<u>600,889</u>	<u>-</u>	<u>600,889</u>
Total assets and deferred outflows of resources	<u>26,847,100</u>	<u>(120,055)</u>	<u>26,727,045</u>
<u>Liabilities and Deferred Inflows of Resources</u>			
Current liabilities:			
Accounts payable	93,848	-	93,848
Unearned revenue	906,390	-	906,390
Total current liabilities	<u>1,000,238</u>	<u>-</u>	<u>1,000,238</u>
Long-term liabilities:			
Due within one year - accrued leave	25,716	-	25,716
Due in more than one year - net pension liabilities	2,567,116	-	2,567,116
Total long term liabilities	<u>2,592,832</u>	<u>-</u>	<u>2,592,832</u>
Deferred inflows of resources - Pension/OPEB deferrals	<u>218,194</u>	<u>-</u>	<u>218,194</u>
Total liabilities and deferred inflows of resources	<u>3,811,264</u>	<u>-</u>	<u>3,811,264</u>
<u>Net Position</u>			
Net investment in capital assets	21,644,740	38,272	21,683,012
Unrestricted (deficit)	1,391,096	(158,327)	1,232,769
Total net position	<u>\$ 23,035,836</u>	<u>(120,055)</u>	<u>22,915,781</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, 2023

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	\$ 2,275,944	-	931,127	-	(1,344,817)	-	(1,344,817)
Special education instruction	280,635	-	(14,063)	-	(294,698)	-	(294,698)
Special education support services - students	42,229	-	61,857	-	19,628	-	19,628
Support services - students	1,031,011	-	1,020,911	-	(10,100)	-	(10,100)
Support services - instruction	1,585,264	-	191,419	-	(1,393,845)	-	(1,393,845)
School administration	107,078	-	32,477	-	(74,601)	-	(74,601)
School administration support services	(6,147)	-	(2,033)	-	4,114	-	4,114
District administration	237,417	-	(12,935)	-	(250,352)	-	(250,352)
District administration support services	247,090	-	74,439	-	(172,651)	-	(172,651)
Operations and maintenance of plant	1,553,411	112,838	(7,909)	7,153,757	5,705,275	-	5,705,275
Student activities	65,929	-	3,755	-	(62,174)	-	(62,174)
Student transportation - to and from school	194,995	-	188,744	-	(6,251)	-	(6,251)
Food services	292,810	1,548	152,791	-	(138,471)	-	(138,471)
Total governmental activities	\$ 7,907,666	114,386	2,620,580	7,153,757	1,981,057	-	1,981,057
Business-type Activities -							
Thorne Bay Restaurant	5,739	5,300	-	-	-	(439)	(439)
Total	\$ 7,913,405	119,686	2,620,580	7,153,757	1,981,057	(439)	1,980,618
General revenues:							
E-Rate					\$ 1,047,926	-	1,047,926
Grants not restricted to specific programs					4,726,154	-	4,726,154
Insurance recovery					280,920	-	280,920
Other					33,726	-	33,726
Total general revenues					6,088,726	-	6,088,726
Change in net position					8,069,783	(439)	8,069,344
Net position - beginning					14,966,053	(119,616)	14,846,437
Net position - ending					\$ 23,035,836	(120,055)	22,915,781

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2023

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 1,694,896	-	-	1,694,896
Accounts receivable	303,943	195,340	796,113	1,295,396
Due from other funds	894,365	1,266,226	1,016,561	3,177,152
Inventory	99,275	-	11,709	110,984
Total assets	<u>\$ 2,992,479</u>	<u>1,461,566</u>	<u>1,824,383</u>	<u>6,278,428</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	-	-	93,848	93,848
Unearned revenue	-	900,725	5,665	906,390
Due to other funds	2,282,787	-	692,809	2,975,596
Total liabilities	<u>2,282,787</u>	<u>900,725</u>	<u>792,322</u>	<u>3,975,834</u>
Deferred Inflows of Resources:				
Unavailable revenues	303,943	-	-	303,943
Fund Balances:				
Nonspendable	99,275	-	11,709	110,984
Committed	-	560,841	1,020,352	1,581,193
Unassigned	306,474	-	-	306,474
Total fund balances	<u>405,749</u>	<u>560,841</u>	<u>1,032,061</u>	<u>1,998,651</u>
Total liabilities and fund equity	<u>\$ 2,992,479</u>	<u>1,461,566</u>	<u>1,824,383</u>	<u>6,278,428</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, 2023

Fund balances - total governmental funds	\$	1,998,651
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.		21,644,740
Other long-term assets are not available to pay current year expenditures and therefore, are deferred inflows in the funds:		
Promissory notes receivable		303,943
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued leave		(25,716)
Proportionate share of the collective net pension liabilities:		
PERS	(1,219,838)	
TRS	(1,347,278)	(2,567,116)
Proportionate share of the collective net OPEB assets:		
PERS	503,778	
TRS	794,861	1,298,639
Deferred inflows and outflows of resources are the results of timing differences in the actuarial report. Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources:		
PERS	243,558	
TRS	357,331	600,889
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:		
PERS	(54,801)	
TRS	(163,393)	(218,194)
Total net position of governmental activities		<u>23,035,836</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, 2023

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ -	-	114,386	114,386
E-rate	1,047,926	-	-	1,047,926
Other	33,726	-	33,913	67,639
Intergovernmental:				
State of Alaska	4,677,034	7,153,757	577,070	12,407,861
Federal sources	294,190	-	2,114,732	2,408,922
Total revenues	<u>6,052,876</u>	<u>7,153,757</u>	<u>2,840,101</u>	<u>16,046,734</u>
Expenditures:				
Current:				
Instruction	2,046,383	-	989,900	3,036,283
Special education instruction	492,302	-	62,684	554,986
Special education support services - students	51,544	-	-	51,544
Support services - students	15,571	-	1,021,435	1,037,006
Support services - instruction	1,395,645	-	191,470	1,587,115
School administration	104,712	-	35,382	140,094
School administration support services	68,914	-	-	68,914
District administration	494,979	-	-	494,979
District administration support services	273,669	-	78,542	352,211
Operation and maintenance of plant	1,153,615	72,173	50,992	1,276,780
Student activities	91,237	-	4,767	96,004
Student transportation - to and from school	-	-	148,730	148,730
Food services	-	-	291,222	291,222
Construction and facilities acquisition	-	7,140,698	-	7,140,698
Total expenditures	<u>6,188,571</u>	<u>7,212,871</u>	<u>2,875,124</u>	<u>16,276,566</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(135,695)</u>	<u>(59,114)</u>	<u>(35,023)</u>	<u>(229,832)</u>
Other financing sources (uses):				
Proceeds from promissory note	9,632	-	-	9,632
Insurance recovery	-	280,920	-	280,920
Transfers in	-	59,114	108,688	167,802
Transfers out	(167,802)	-	-	(167,802)
Total other financing sources (uses)	<u>(158,170)</u>	<u>340,034</u>	<u>108,688</u>	<u>290,552</u>
Net change in fund balance	(293,865)	280,920	73,665	60,720
Fund balances, beginning of year	<u>699,614</u>	<u>279,921</u>	<u>958,396</u>	<u>1,937,931</u>
Fund balances, end of year	<u>\$ 405,749</u>	<u>560,841</u>	<u>1,032,061</u>	<u>1,998,651</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, 2023

Net change in fund balances - total governmental funds	\$	60,720
The change in net position reported for governmental activities in the State of Activities is different because:		
<p style="margin-left: 40px;">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.</p>		
<p style="margin-left: 40px;">Change in unfunded net position and OPEB liability and asset:</p>		
PERS		(342,983)
TRS		(1,232,820)
		(1,575,803)
<p style="margin-left: 40px;">Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities:</p>		
PERS		1,171,248
TRS		1,857,578
		3,028,826
<p style="margin-left: 40px;">Proceeds received from long-term accounts receivables that were previously recorded as deferred inflows in the governmental funds and recognized as general revenues in prior periods in the Statement of activities.</p>		
		(9,632)
<p style="margin-left: 40px;">Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, the costs of those assets are allocated over their estimated useful lives. This is the amount by which capital outlay exceeded depreciation in the current period:</p>		
Capital outlays		7,211,853
Depreciation expense		(637,174)
		6,574,679
<p style="margin-left: 40px;">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.</p>		
		(9,007)
Change in net position of governmental activities	\$	8,069,783

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, 2023

<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ <u>43,229</u>
Property, plant and equipment:	
Plant and improvements	63,784
Accumulated depreciation	<u>(25,512)</u>
Net property, plant and equipment	<u>38,272</u>
Total assets	\$ <u><u>81,501</u></u>
<u>Liabilities and Net Position (Deficit)</u>	
Current liabilities:	
Due to other funds	<u>201,556</u>
Net position:	
Net investment in capital assets	38,272
Unrestricted	<u>(158,327)</u>
Total net position	<u>(120,055)</u>
Total liabilities and net position	\$ <u><u>81,501</u></u>

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Thorne Bay Restaurant Enterprise Fund

Statement of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2023

Revenues:		
Local sources:		
Charges for services - rental revenue	\$	<u>5,300</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		(439)
Beginning net position (deficit)		<u>(119,616)</u>
Ending net position (deficit), end of year	\$	<u><u>(120,055)</u></u>

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Thorne Bay Restaurant Enterprise Fund

Statement of Cash Flows

Year Ended June 30, 2023

Cash flows from (for) operating activities:	
Receipts from customers and users	\$ 5,300
Payments to suppliers	<u>(2,550)</u>
Net cash flows from (for) operating activities	<u>2,750</u>
Cash flows from financing activities - change in loan from general fund (due to)	<u>(2,750)</u>
Net increase (decrease) in cash and cash equivalents	-
Beginning cash and cash equivalents	<u>43,229</u>
Ending cash and cash equivalents	\$ <u><u>43,229</u></u>
Reconciliation of income (loss) from operations to net cash from (for) operating activities:	
Change in net position (deficit)	\$ (439)
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>2,750</u></u>

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Statement of Fiduciary Net Position

Custodial Fund - Student Activities

June 30, 2023

Assets

Cash and cash equivalents	\$ <u>185,702</u>
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Net Position

Net position - assets held for others	\$ <u>185,702</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, 2023

Additions:		
Contributions	\$	<u>38,588</u>
Deductions:		
Program expenses		<u>8,963</u>
Change in net position		<u>29,625</u>
Net position, beginning of year		<u>156,077</u>
Net position, end of year	\$	<u><u>185,702</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, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

The District reports the following major governmental funds:

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

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

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

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

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

Intergovernmental Revenue

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

Local Revenue

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

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

Use of Estimates

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

Indirect Costs

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

D. Assets, Liabilities and Equity

1. Cash and Cash Equivalents

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

2. Receivables and Payables

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

3. Inventories and Prepaid Items

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

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

4. Capital Assets

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

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

5. Unearned Revenue

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

6. Compensated Absences

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

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

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

8. Net Position

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

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

9. Fund Balance

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

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

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

The order of spending, regarding the restricted and unrestricted fund balance when an expenditure is incurred for which both restricted and unrestricted fund balance is available should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The District Special Revenue Funds are used to account for educational, food service, operations and maintenance programs that are restricted or committed.

10. Fair Value of Financial Instruments

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

II. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

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

Custodial Credit Risk

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

At June 30, 2023, the District's bank balances totaled \$2,711,368. Deposits in each financial institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. The District's collateralized agreement covers \$2,535,979. As of June 30, 2022, the District's bank balances were fully insured or collateralized.

B. Receivables

Receivables as of June 30, 2023 are as follows:

	School Operating Fund	Capital Projects Funds	Other Governmental Funds	Total
Grants	\$ -	195,340	796,113	991,453
Notes receivable	303,943	-	-	303,943
Total	<u>\$ 303,943</u>	<u>195,035</u>	<u>796,113</u>	<u>1,295,396</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, 2023 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Assets not being depreciated:				
Land	\$ 941,798	-	-	941,798
Construction in progress	1,600,592	7,153,757	(205,496)	8,548,853
Total assets not being depreciated	<u>2,542,390</u>	<u>7,153,757</u>	<u>(205,496)</u>	<u>9,490,651</u>
Assets being depreciated:				
Buildings	28,399,712	-	-	28,399,712
Machinery and equipment	2,839,612	205,496	-	3,045,108
Vehicles	951,485	58,096	-	1,009,581
Total assets being depreciated	<u>32,190,809</u>	<u>263,592</u>	<u>-</u>	<u>32,454,401</u>
Less accumulated depreciation	<u>(19,663,138)</u>	<u>(637,174)</u>	<u>-</u>	<u>(20,300,312)</u>
Total assets being depreciated, net	<u>12,527,671</u>	<u>(373,582)</u>	<u>(205,496)</u>	<u>12,154,089</u>
Total Government Capital Assets Net of Accumulated Depreciation	<u>\$ 15,070,061</u>	<u>322,994</u>	<u>(1,009,687)</u>	<u>21,644,740</u>
Business-type activities:				
Assets being depreciated - buildings	\$ 63,784	-	-	63,784
Accumulated depreciation	<u>(22,323)</u>	<u>(3,189)</u>	<u>-</u>	<u>(25,512)</u>
Total Business-type Capital Assets Net of Accumulated Depreciation	<u>\$ 41,461</u>	<u>(3,189)</u>	<u>-</u>	<u>38,272</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	\$	18,187
District administration support services		1,127
Operation and maintenance of plant		568,681
Student activities		1,326
Student transportation – to and from school		46,265
Food services		1,588
Total depreciation expense per function – governmental	\$	<u>637,174</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, 2023, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	692,809
School Operating Fund	Thorne Bay Enterprise Fund	201,556
Capital Projects Fund	School Operating Fund	1,266,226
Other Governmental Funds	School Operating Fund	1,016,561
		<u>\$ 3,177,152</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	\$ 108,688
School Operating Fund	Capital Projects Fund	59,114
Total		<u>\$ 167,802</u>

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

E. Long-term Obligations

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

	Balance July 1, 2022	Net Change	Balance June 30, 2023	Due within One Year
Accrued Leave	\$ 16,709	9,007	25,716	25,716

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	\$ 99,275	-	11,709	110,984
Committed:				
Food service	-	-	68,983	68,983
Pupil transportation	-	-	562,715	562,715
THRIVE program	-	-	2,130	2,130
Teacher housing	-	-	383,590	383,590
RurAL Cap program	-	-	2,934	2,934
Maintenance of buildings	-	560,841	-	560,841
Total committed	-	560,841	1,020,352	1,581,193
Unassigned	306,474	-	-	306,514
Total Fund Balances	\$ 405,749	560,841	1,032,061	1,998,651

G. Promissory Notes Receivable

Southeast Island School District sold property during the 2022 fiscal year and issued a promissory note for a total of \$319,000. The entity is expected to receive a minimum payment of \$2,287 per month until the October 2023 when a balloon payment is due for the remaining amount of the note plus interest of 6% per annum. The balance as of June 30, 2023 is \$303,943.

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

B. Contingent Liabilities

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

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

C. Employee Retirement Systems and Plans

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

All full-time employees and certain permanent part-time employees of the District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teacher's 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	Cost-sharing, Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Cost-sharing, Defined Benefit OPEB
Retiree Medical Plan	Cost-sharing, Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement Plan	Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

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, 2022, employer contributions were 6.46% for PERS and 6.50% for TRS.

Occupational Death and Disability Plan (ODD)

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

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022, employer contributions were 1.07% for PERS and 0.83% for TRS.

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Investments

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

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

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2022 for PERS and TRS for the DB Pension Plans were 6.00% and 5.91%, the ARHCT Plans were 6.03% and 6.04%, the ODD Plans were 6.30% and 6.21%, and the RMP were 6.28% and 6.21%, respectively.

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

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

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.88%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.51%
Global Equity (non-U.S.)	5.70%
Aggregate Bonds	0.31%
Real Assets	3.71%
Private Equity	9.61%
Cash Equivalents	(0.50)%

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%, which represents a decrease of 0.13% 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 4.09% as of June 30, 2022.

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

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

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

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

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.25% discount rate.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer Contribution rates for the plan year ended 2022 (measurement period) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	24.79%	2.79%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>24.79%</u>	<u>2.79%</u>
TRS:			
Pension	12.56%	24.62%	12.06%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>24.62%</u>	<u>12.06%</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 and TRS Administrator. For the plan year ended June 30, 2022 (measurement period) the past service rate for PERS and TRS is 16.01%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2022 (latest available) were determined by an actuarial valuation as of June 30, 2021 which was rolled forward to the measurement date June 30, 2022. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 7.00% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017 - 2021 actual experience study and applicable tables contained in Pub-210, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Rx/EGWP: 7.5% grading down to 4.5%. Ultimate trend rates reached in FY2050.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation with the following exceptions related to the ARHCT plan:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent two years of actual administrative expenses paid from plan assets.

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

Alaska Public Employees' 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/drb/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 plan is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

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

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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

Post Retirement Pension Adjustments. The plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The discretionary PRPA may be granted to eligible recipients by the DB Plan’s administrator if the funding ratio of the DB Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, the retiree is eligible for both adjustments, the one that provides the retiree with the greatest benefit will be paid.

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. PERS active members are required to contribute 6.75%, 7.5% for peace officers and firefighters, and 9.6% for certain school district employees.

Employer contributions for the year ended June 30, 2023, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	122,154	12,963	135,117

Public Employees’ Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$28,875 (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, 2023 to a total of (\$23,856) 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, 2023, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 1,219,838
State's proportionate share of the net pension liability	<u>338,655</u>
Total	<u>\$ 1,558,493</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (469,231)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(135,355)</u>
Total	<u>\$ (604,586)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (17,877)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (16,670)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 716,060</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	<u>June 30, 2022</u> Measurement	<u>June 30, 2021</u> Measurement	<u>Change</u>
Pension	.02393%	.03696%	(.01303)%
OPEB:			
ARHCT	.02385%	.03720%	(.01335)%
ODD	.04078%	.03828%	.00250%
RMP	.04800%	.04507%	.00293%

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of (\$635,352) and (\$81,561), respectively, for the year ended June 30, 2023, 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	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	34,876	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	<u>122,154</u>	<u>-</u>
Total	<u>\$ 157,030</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(3,321)
Changes of assumptions	-	(21,534)
Net difference between projected and actual earnings on OPEB plan investments	26,622	-
Changes in proportion and differences between District contributions and proportionate share of contributions	36,883	-
District contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 63,505</u>	<u>(24,855)</u>
	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,865)
Changes of assumptions	-	(114)
Net difference between projected and actual earnings on OPEB plan investments	605	-
Changes in proportion and differences between District contributions and proportionate share of contributions	2,323	(1,078)
District contributions subsequent to the measurement date	<u>2,778</u>	<u>-</u>
Total	<u>\$ 5,706</u>	<u>(7,057)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 826	(655)
Changes of assumptions	3,228	(19,988)
Net difference between projected and actual earnings on OPEB plan investments	2,378	-
Changes in proportion and differences between District contributions and proportionate share of contributions	700	(2,246)
District contributions subsequent to the measurement date	10,185	-
Total	<u>\$ 17,317</u>	<u>(22,889)</u>

\$122,154 and \$12,963 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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		OPEB	OPEB	OPEB
June 30,	Pension	ARHCT	ODD	RMP
2023	\$ (4,145)	7,558	(885)	(2,629)
2024	(10,628)	(9,336)	(916)	(2,746)
2025	(25,513)	(21,032)	(1,012)	(3,113)
2026	75,162	61,460	(167)	108
2027	-	-	(461)	(3,365)
Thereafter	-	-	(688)	(4,012)
Total	<u>\$ 34,876</u>	<u>38,650</u>	<u>(4,129)</u>	<u>(15,757)</u>

For the year ended June 30, 2023, the District recognized (\$737,161) and \$120,204 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 1,642,164	1,219,838	863,730
Net OPEB ARHCT liability (asset)	\$ (278,791)	(469,231)	(628,933)
Net OPEB ODD liability (asset)	\$ (16,840)	(17,877)	(18,689)
Net OPEB RMP liability (asset)	\$ 3,066	(16,670)	(31,720)

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (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:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB ARHCT liability (asset) \$	(647,720)	(469,231)	(256,082)
Net OPEB ODD liability (asset) \$	N/A	(17,877)	N/A
Net OPEB RMP liability (asset) \$	(33,787)	(16,670)	6,386

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

Plan Description and Funding Requirements. 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 6.75% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

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 District contributed \$99,891 for the year ended June 30, 2023, which included forfeitures of \$18,056 which have been applied as employer contributions.

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

Plan Description. The District participates in the Alaska Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 56 employers participating in TRS, including 52 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/dr/trs>.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

Employer contributions for the year ended June 30, 2023, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	101,003	12,464	113,467

Teachers' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$216,195 (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, 2023 to a total of (\$81,279) 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, 2023, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 1,347,278
State's proportionate share of the net pension liability	<u>1,795,656</u>
Total	<u>\$ 3,142,934</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (727,183)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(929,893)</u>
Total	<u>\$ (1,657,076)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (16,114)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (51,564)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 552,417</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
	Measurement	Measurement	
Pension	.08083%	.14481%	(.06398)%
OPEB:			
ARHCT	.08296%	.15065%	(.06769)%
ODD	.26679%	.31200%	(.04521)%
RMP	.26626%	.31140%	(.04514)%

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of (\$463,962) and (\$128,108), respectively, for the year ended June 30, 2023, 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	\$ -	(4,384)
Changes of assumptions	11,323	-
Net difference between projected and actual earnings on pension plan investments	59,489	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(101,953)
District contributions subsequent to the measurement date	101,003	-
Total	<u>\$ 171,815</u>	<u>(106,337)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(2,576)
Changes of assumptions	-	(16,482)
Net difference between projected and actual earnings on OPEB plan investments	37,632	-
Changes in proportion and differences between District contributions and proportionate share of contributions	108,053	-
District contributions subsequent to the measurement date	-	-
Total	<u>\$ 145,685</u>	<u>(19,058)</u>
	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(2,495)
Changes of assumptions	-	(43)
Net difference between projected and actual earnings on OPEB plan investments	383	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,240	(1,174)
District contributions subsequent to the measurement date	1,050	-
Total	<u>\$ 5,673</u>	<u>(3,712)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,778	(2,434)
Changes of assumptions	3,050	(30,647)
Net difference between projected and actual earnings on OPEB plan investments	3,981	-
Changes in proportion and differences between District contributions and proportionate share of contributions	6,935	(1,205)
District contributions subsequent to the measurement date	11,414	-
Total	<u>\$ 34,158</u>	<u>(34,286)</u>

\$101,003 and \$12,464 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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		OPEB	OPEB	OPEB
June 30,	Pension	ARHCT	ODD	RMP
2023	\$ (104,077)	83,729	50	(2,304)
2024	(22,231)	(11,677)	24	(2,551)
2025	(51,627)	(27,046)	(51)	(3,279)
2026	142,410	81,621	538	2,648
2027	-	-	41	(2,371)
Thereafter	-	-	309	(3,685)
Total	<u>\$ (35,525)</u>	<u>126,627</u>	<u>911</u>	<u>(11,542)</u>

For the year ended June 30, 2023, the District recognized (\$712,424) and \$268,935 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 2,015,135	1,347,278	783,891
Net OPEB ARHCT liability (asset)	\$ (474,470)	(727,183)	(937,952)
Net OPEB ODD liability (asset)	\$ (16,165)	(16,114)	(16,087)
Net OPEB RMP liability (asset)	\$ (18,204)	(51,564)	(76,630)

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (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:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB ARHCT liability (asset)	\$ (962,008)	(727,183)	(444,916)
Net OPEB ODD liability (asset)	\$ N/A	(16,114)	N/A
Net OPEB RMP liability (asset)	\$ (79,780)	(51,564)	(13,103)

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

Plan Description and Funding Requirements. 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 8.65% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.83% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed \$129,733 for the year ended June 30, 2023, which included forfeitures of \$11,907 which have been applied as employer contributions.

E. Subsequent Accounting Pronouncements

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

- GASB 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

REQUIRED SUPPLEMENTARY INFORMATION

SOUTHEAST ISLAND SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
E-rate	\$ 1,411,471	1,411,471	1,047,926	(363,545)
Other	25,000	25,000	33,726	8,726
Intergovernmental:				
State of Alaska	4,869,612	4,648,541	4,677,034	28,493
Federal sources	280,000	280,000	294,190	14,190
Total revenues	<u>6,586,083</u>	<u>6,365,012</u>	<u>6,052,876</u>	<u>(312,136)</u>
Expenditures:				
Current:				
Instruction	1,853,254	1,913,651	2,046,383	(132,732)
Special education instruction	504,823	501,555	492,302	9,253
Special education support services - students	80,879	65,167	51,544	13,623
Support services - students	49,763	24,855	15,571	9,284
Support services - instruction	1,623,456	1,410,007	1,395,645	14,362
School administration	96,591	95,389	104,712	(9,323)
School administration support services	56,429	68,178	68,914	(736)
District administration	413,068	413,068	494,979	(81,911)
District administration support services	260,747	253,403	273,669	(20,266)
Operations and maintenance of plant	1,370,329	1,314,275	1,153,615	160,660
Student activities	128,216	155,524	91,237	64,287
Total expenditures	<u>6,437,555</u>	<u>6,215,072</u>	<u>6,188,571</u>	<u>26,501</u>
Excess of revenues over expenditures	<u>148,528</u>	<u>149,940</u>	<u>(135,695)</u>	<u>(285,635)</u>
Other financing sources (uses):				
Proceeds from promissory note	-	-	9,632	9,632
Transfers out -				
Capital Projects Fund	(52,500)	(22,500)	(59,114)	(36,614)
Other Governmental Funds:	-	-	(108,688)	(108,688)
Net other financing sources (uses)	<u>(52,500)</u>	<u>(22,500)</u>	<u>(158,170)</u>	<u>(135,670)</u>
Net change in fund balance	\$ <u>96,028</u>	<u>127,440</u>	<u>(293,865)</u>	<u>(421,305)</u>
Fund balance, beginning of year			<u>699,614</u>	
Fund balance, end of year			\$ <u>405,749</u>	

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2023

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 177
2015	1.5385%	\$ 717,565	\$ 736,222	\$ 1,453,787	\$ 734,602	97.68%	62.37%
2016	0.0554%	\$ 2,686,427	\$ 717,377	\$ 3,403,804	\$ 2,279,236	117.87%	63.96%
2017	0.0330%	\$ 1,846,762	\$ 234,848	\$ 2,081,610	\$ 2,421,546	76.26%	59.55%
2018	0.0388%	\$ 2,006,604	\$ 747,577	\$ 2,754,181	\$ 2,464,319	81.43%	63.37%
2019	0.0304%	\$ 1,511,338	\$ 7,437,051	\$ 8,948,389	\$ 1,902,827	79.43%	65.19%
2020	0.0333%	\$ 1,821,020	\$ 720,723	\$ 2,541,743	\$ 2,111,755	86.23%	63.42%
2021	0.0399%	\$ 2,352,318	\$ 971,866	\$ 3,324,184	\$ 2,128,988	110.49%	61.61%
2022	0.3700%	\$ 1,355,709	\$ 182,935	\$ 1,538,644	\$ 1,810,191	74.89%	76.46%
2023	0.0239%	\$ 1,219,838	\$ 338,655	\$ 1,558,493	\$ 2,177,186	56.03%	67.97%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2023

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	\$ 2,464,319	13.32%	89.68%
2019	0.0304%	\$ 312,420	\$ 91,225	\$ 403,645	\$ 1,902,827	16.42%	88.12%
2020	0.0332%	\$ 49,267	\$ 19,556	\$ 68,823	\$ 2,111,755	2.33%	98.13%
2021	0.0397%	\$ (179,768)	\$ (74,435)	\$ (254,203)	\$ 2,128,988	-8.44%	106.15%
2022	0.0372%	\$ (953,666)	\$ (122,193)	\$ (1,075,859)	\$ 1,810,191	-52.68%	135.54%
2023	0.0239%	\$ (469,231)	\$ (135,355)	\$ (604,586)	\$ 2,177,186	-21.55%	128.51%
Occupational Death and Disability (ODD):							
2018	0.0535%	\$ (7,590)	\$ -	\$ (7,590)	\$ 2,464,319	-0.31%	212.97%
2019	0.0598%	\$ (11,619)	\$ -	\$ (11,619)	\$ 1,902,827	-0.61%	270.62%
2020	0.0538%	\$ (13,037)	\$ -	\$ (13,037)	\$ 2,111,755	-0.62%	297.43%
2021	0.0466%	\$ (12,705)	\$ -	\$ (12,705)	\$ 2,128,988	-0.60%	283.80%
2022	0.0383%	\$ (16,869)	\$ -	\$ (16,869)	\$ 1,810,191	-0.93%	374.22%
2023	0.0408%	\$ (17,877)	\$ -	\$ (17,877)	\$ 2,177,186	-0.82%	348.80%
Retiree Medical Plan (RMP):							
2018	0.0535%	\$ 2,790	\$ -	\$ 2,790	\$ 340,500	0.82%	93.98%
2019	0.0598%	\$ 7,612	\$ -	\$ 7,612	\$ 335,600	2.27%	88.71%
2020	0.0676%	\$ 16,181	\$ -	\$ 16,181	\$ 399,705	4.05%	83.17%
2021	0.0582%	\$ 4,126	\$ -	\$ 4,126	\$ 356,427	1.16%	92.23%
2022	0.0451%	\$ (12,097)	\$ -	\$ (12,097)	\$ 316,164	-3.83%	115.10%
2023	0.0480%	\$ (16,670)	\$ -	\$ (16,670)	\$ 374,855	-4.45%	120.08%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of District's Contributions (Pensions)
Public Employees' Retirement System (PERS)
June 30, 2023

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)	\$ -	\$ 2,279,236	2.79%
2016	\$ 77,283	\$ (77,283)	\$ -	\$ 2,421,546	3.19%
2017	\$ 89,319	\$ (89,319)	\$ -	\$ 2,464,319	3.62%
2018	\$ 95,194	\$ (95,194)	\$ -	\$ 1,902,827	5.00%
2019	\$ 95,994	\$ (100,564)	\$ (4,570)	\$ 2,111,755	4.55%
2020	\$ 81,626	\$ (72,744)	\$ 8,882	\$ 2,128,988	3.83%
2021	\$ 84,925	\$ (87,464)	\$ (2,539)	\$ 1,810,191	4.69%
2022	\$ 98,442	\$ (98,442)	\$ -	\$ 2,177,186	4.52%
2023	\$ 119,821	\$ (122,154)	\$ (2,333)	\$ 1,068,218	11.22%

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See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2023

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)	\$ -	\$ 1,902,827	1.43%
2019	\$ 35,081	\$ (35,081)	\$ -	\$ 2,111,755	1.66%
2020	\$ 32,471	\$ (32,471)	\$ -	\$ 2,128,988	1.53%
2021	\$ 10,103	\$ (10,103)	\$ -	\$ 1,810,191	0.56%
2022	\$ 9,993	\$ (9,993)	\$ -	\$ 2,177,186	0.46%
2023	\$ -	\$ -	\$ -	\$ 1,068,218	0.00%
Occupational Death and Disability (ODD):					
2018	\$ 1,083	\$ (1,083)	\$ -	\$ 1,902,827	0.06%
2019	\$ 2,196	\$ (2,196)	\$ -	\$ 2,111,755	0.10%
2020	\$ 2,044	\$ (2,044)	\$ -	\$ 2,128,988	0.10%
2021	\$ 2,042	\$ (2,042)	\$ -	\$ 1,810,191	0.11%
2022	\$ 2,353	\$ (2,353)	\$ -	\$ 2,177,186	0.11%
2023	\$ 2,778	\$ (2,778)	\$ -	\$ 1,068,218	0.26%
Retiree Medical Plan (RMP):					
2018	\$ 6,974	\$ (6,974)	\$ -	\$ 335,600	2.08%
2019	\$ 7,937	\$ (7,937)	\$ -	\$ 399,705	1.99%
2020	\$ 10,376	\$ (10,376)	\$ -	\$ 356,427	2.91%
2021	\$ 8,364	\$ (8,364)	\$ -	\$ 316,164	2.65%
2022	\$ 8,121	\$ (8,121)	\$ -	\$ 374,855	2.17%
2023	\$ 10,185	\$ (10,185)	\$ -	\$ 454,050	2.24%

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See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2023

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 181
2015	0.0316%	\$ 946,423	\$ 6,950,421	\$ 7,896,844	\$ 2,087,865	45.33%	55.70%
2016	0.0899%	\$ 1,671,672	\$ 2,672,087	\$ 4,343,759	\$ 2,267,494	73.72%	73.82%
2017	0.1092%	\$ 2,492,649	\$ 2,962,960	\$ 5,455,609	\$ 2,104,089	118.47%	68.40%
2018	0.0765%	\$ 1,550,361	\$ 2,703,897	\$ 4,254,258	\$ 1,927,170	80.45%	72.39%
2019	0.0904%	\$ 1,729,651	\$ 2,572,515	\$ 4,302,166	\$ 1,786,951	96.79%	74.09%
2020	0.0937%	\$ 1,751,000	\$ 2,599,243	\$ 4,350,243	\$ 1,646,290	106.36%	74.68%
2021	0.0643%	\$ 1,306,179	\$ 2,266,313	\$ 3,572,492	\$ 2,063,989	63.28%	72.81%
2022	0.1448%	\$ 1,152,686	\$ 980,351	\$ 2,133,037	\$ 1,752,540	65.77%	89.43%
2023	0.0808%	\$ 1,347,278	\$ 1,795,656	\$ 3,142,934	\$ 1,850,502	72.81%	78.33%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2023

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0762%	\$ 140,186	\$ 245,620	\$ 385,806	\$ 1,927,170	7.27%	93.75%
2019	0.0902%	\$ 280,407	\$ 418,170	\$ 698,577	\$ 1,786,951	15.69%	90.23%
2020	0.0935%	\$ (142,907)	\$ (212,886)	\$ (355,793)	\$ 1,646,290	-8.68%	105.50%
2021	0.0006%	\$ (229,621)	\$ (399,340)	\$ (628,961)	\$ 2,063,989	-11.13%	113.78%
2022	0.1507%	\$ (1,751,542)	\$ (1,372,899)	\$ (3,124,441)	\$ 1,752,540	-99.94%	145.41%
2023	0.0830%	\$ (727,183)	\$ (929,893)	\$ (1,657,076)	\$ 1,850,502	-39.30%	134.84%
Occupational Death and Disability (ODD):							
2018	0.3608%	\$ (11,792)	\$ -	\$ (11,792)	\$ 1,927,170	-0.61%	1342.59%
2019	0.3368%	\$ (11,807)	\$ -	\$ (11,807)	\$ 1,786,951	-0.66%	1304.81%
2020	0.3126%	\$ (12,569)	\$ -	\$ (12,569)	\$ 1,646,290	-0.76%	1409.77%
2021	0.3621%	\$ (15,589)	\$ -	\$ (15,589)	\$ 2,063,989	-0.76%	931.08%
2022	0.3120%	\$ (19,017)	\$ -	\$ (19,017)	\$ 1,752,540	-1.09%	1254.36%
2023	0.2668%	\$ (16,114)	\$ -	\$ (16,114)	\$ 1,850,502	-0.87%	1268.28%
Retiree Medical Plan (RMP):							
2018	0.3608%	\$ (17,103)	\$ -	\$ (17,103)	\$ 1,147,033	-1.49%	118.16%
2019	0.0034%	\$ (10,770)	\$ -	\$ (10,770)	\$ 962,245	-1.12%	109.56%
2020	0.3123%	\$ (11,981)	\$ -	\$ (11,981)	\$ 981,354	-1.22%	110.03%
2021	0.3633%	\$ (35,841)	\$ -	\$ (35,841)	\$ 1,251,409	-2.86%	125.59%
2022	0.3114%	\$ (62,530)	\$ -	\$ (62,530)	\$ 1,103,018	-5.67%	142.54%
2023	0.2663%	\$ (51,564)	\$ -	\$ (51,564)	\$ 1,014,705	-5.08%	140.73%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT
Schedule of District's Contributions (Pensions)
Teachers' Retirement System (TRS)
June 30, 2023

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%
2019	\$ 5,531	\$ (45,295)	\$ (39,764)	\$ 1,646,290	0.34%
2020	\$ 53,564	\$ (53,885)	\$ (321)	\$ 2,063,989	2.60%
2021	\$ 44,198	\$ (44,107)	\$ 91	\$ 1,752,540	2.52%
2022	\$ 57,969	\$ (57,969)	\$ -	\$ 1,850,502	3.13%
2023	\$ 101,003	\$ (101,003)	\$ -	\$ 1,936,306	5.22%

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See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 30,659	\$ (30,659)	\$ -	\$ 1,786,951	1.72%
2019	\$ 27,611	\$ (27,611)	\$ -	\$ 1,646,290	1.68%
2020	\$ 29,845	\$ (29,845)	\$ -	\$ 2,063,989	1.45%
2021	\$ 23,214	\$ (23,214)	\$ -	\$ 1,752,540	1.32%
2022	\$ 35,078	\$ (35,078)	\$ -	\$ 1,850,502	1.90%
2023	\$ -	\$ -	\$ -	\$ 1,936,306	0.00%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 1,786,951	0.00%
2019	\$ 975	\$ (975)	\$ -	\$ 1,646,290	0.06%
2020	\$ 1,275	\$ (1,275)	\$ -	\$ 2,063,989	0.06%
2021	\$ 1,129	\$ (1,129)	\$ -	\$ 1,752,540	0.06%
2022	\$ 1,049	\$ (1,049)	\$ -	\$ 1,850,502	0.06%
2023	\$ 1,050	\$ (1,050)	\$ -	\$ 1,936,306	0.05%
Retiree Medical Plan (RMP):					
2018	\$ 11,016	\$ (11,016)	\$ -	\$ 962,245	1.14%
2019	\$ 9,635	\$ (9,635)	\$ -	\$ 981,354	0.98%
2020	\$ 17,055	\$ (17,055)	\$ -	\$ 1,251,409	1.36%
2021	\$ 13,130	\$ (13,130)	\$ -	\$ 1,103,018	1.19%
2022	\$ 10,880	\$ (10,880)	\$ -	\$ 1,014,705	1.07%
2023	\$ 11,414	\$ (11,414)	\$ -	\$ 1,032,906	1.11%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2023

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

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds except Capital Project Funds. The Capital Project Funds adopt project-length budgets. Budgets are prepared on the modified accrual accounting basis. All annual appropriations lapse at fiscal yearend. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of those funds established to account for certain direct federal grants which lapse on September 30.

District policy in establishing budgetary data reflected in the financial statements is as follows:

An annual budget for the School Operating Fund is adopted by the School Board for all revenues, expenditures, and interfund transfers. 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.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The original 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 and/or departmental areas of expenditures are not to be overspent.

Annual budgets of the various other Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. The District's Special Revenue Funds are used to account for educational programs and operations and maintenance programs that are restricted or committed. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues, available fund balance and transfers from other funds.

Project budgets are adopted for the various construction funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenues, available fund balance and transfers from other funds.

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 and Special Revenue Funds. Encumbrances, if any, outstanding at year end are reported in assigned fund balances in the fund financial statements since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, is disclosed in the Notes to the Basic Financial Statements as commitments.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

The following functions had expenditures in excess of appropriation in the School Operating Fund:

	Amount in Excess of <u>Appropriations</u>
Instruction	\$ 132,732
School administration	9,323
School administration support services	736
District administration	81,911
District administration – support services	20,266

Excess of expenditures over appropriation in the School Operating Fund were fund through available fund balances.

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 one year prior to fiscal year end for all years presented.

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

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

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

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

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

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

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

Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

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

There have been no changes in benefit provisions valued since the prior valuation.

The 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, 2021 which was rolled forward to June 30, 2022. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Schedule of District Contributions (Pension) and (OPEB)

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

3. Teachers' Retirement System

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

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

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

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

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

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans

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

There were no changes in the asset or valuation methods since the prior valuation.

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

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

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

There have been no changes in benefit provisions valued since the prior valuation.

The 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, 2021 which was rolled forward to June 30, 2022. 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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Local sources:			
E-rate	\$ 1,411,471	1,047,926	(363,545)
Other	25,000	33,726	8,726
Total local	<u>1,436,471</u>	<u>1,081,652</u>	<u>(354,819)</u>
Intergovernmental:			
State sources:			
Foundation program	4,272,587	4,261,119	(11,468)
Quality schools	-	11,497	11,497
TRS on-behalf payment	178,887	216,195	37,308
PERS on-behalf payment	21,622	28,875	7,253
Other	175,445	159,348	(16,097)
Total state sources	<u>4,648,541</u>	<u>4,677,034</u>	<u>28,493</u>
Federal source -			
National forest receipts	<u>280,000</u>	<u>294,190</u>	<u>14,190</u>
Total revenues	<u>6,365,012</u>	<u>6,052,876</u>	<u>(312,136)</u>
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,136,137	1,180,440	(44,303)
Non-certificated salaries	34,114	59,381	(25,267)
Employee benefits	586,301	638,549	(52,248)
Professional and technical services	700	10,808	(10,108)
Staff travel	300	1,675	(1,375)
Student travel	2,873	4,921	(2,048)
Utility services	19,745	29,281	(9,536)
Energy	-	1,551	(1,551)
Other purchased services	-	879	(879)
Supplies, materials and media	133,231	111,805	21,426
Tuition-students and stipends	-	7,043	(7,043)
Other expenses	250	50	200
Total instruction	<u>1,913,651</u>	<u>2,046,383</u>	<u>(132,732)</u>
Special education instruction:			
Certificated salaries	188,892	191,774	(2,882)
Non-certificated salaries	147,302	153,259	(5,957)
Employee benefits	163,236	145,839	17,397
Professional and technical services	-	220	(220)
Other purchased services	-	14	(14)
Supplies, materials and media	2,125	1,196	929
Total special education instruction	<u>501,555</u>	<u>492,302</u>	<u>9,253</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	11,350	16,410	(5,060)
Non-certificated salaries	-	1,681	(1,681)
Employee benefits	14,758	8,757	6,001
Professional and technical services	20,859	15,822	5,037
Staff travel	6,250	3,572	2,678
Utility services	-	159	(159)
Supplies, materials and media	11,950	4,942	7,008
Other expenses	-	201	(201)
Total special education support services - students	<u>65,167</u>	<u>51,544</u>	<u>13,623</u>
Support services - students:			
Certificated salaries	11,350	10,627	723
Employee benefits	13,505	4,944	8,561
Total support services - students	<u>24,855</u>	<u>15,571</u>	<u>9,284</u>
Support services - instruction:			
Non-certificated salaries	68,573	69,388	(815)
Employee benefits	39,914	40,422	(508)
Professional and technical services	12,500	10,745	1,755
Staff travel	1,250	2,278	(1,028)
Utility services	1,190,155	1,174,524	15,631
Other purchased services	10,000	6,828	3,172
Supplies, materials and media	87,120	90,891	(3,771)
Other expenses	495	569	(74)
Total support services - instruction	<u>1,410,007</u>	<u>1,395,645</u>	<u>14,362</u>
School administration:			
Certificated salaries	54,018	58,383	(4,365)
Employee benefits	27,732	32,932	(5,200)
Staff travel	3,000	2,861	139
Utility services	-	477	(477)
Supplies, materials and media	10,025	10,059	(34)
Other expenses	614	-	614
Total school administration	<u>95,389</u>	<u>104,712</u>	<u>(9,323)</u>
School administration support services:			
Non-certificated salaries	42,540	43,429	(889)
Employee benefits	25,013	25,143	(130)
Supplies, materials and media	625	342	283
Total school administration support services	<u>68,178</u>	<u>68,914</u>	<u>(736)</u>
District administration:			
Certificated salaries	135,000	172,408	(37,408)
Non-certificated salaries	100,006	104,446	(4,440)
Employee benefits	117,412	126,618	(9,206)
Professional and technical services	28,000	52,565	(24,565)
Staff travel	5,625	24,712	(19,087)
Student travel	1,250	136	1,114
Utility services	1,400	787	613
Other purchased services	-	1,300	(1,300)
Supplies, materials and media	12,275	3,393	8,882
Tuition and stipends	2,000	-	2,000
Other expenses	10,100	8,614	1,486
Total district administration	<u>413,068</u>	<u>494,979</u>	<u>(81,911)</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:			
District administration support services:			
Non-certificated salaries	101,087	98,178	2,909
Employee benefits	78,216	66,318	11,898
Professional and technical services	120,000	112,576	7,424
Staff travel	7,500	7,013	487
Utility services	8,500	7,979	521
Other purchased services	4,000	1,632	2,368
Insurance and bond premiums	52,947	34,312	18,635
Supplies, materials and media	24,381	20,464	3,917
Other expenses	4,619	3,739	880
Indirect cost recovery	(147,847)	(78,542)	(69,305)
Total district administration support services	<u>253,403</u>	<u>273,669</u>	<u>(20,266)</u>
Operations and maintenance of plant:			
Certificated salaries	-	3,000	(3,000)
Non-certificated salaries	323,502	266,926	56,576
Employee benefits	164,410	127,574	36,836
Professional and technical services	37,000	15,105	21,895
Staff travel	7,500	2,239	5,261
Utility services	33,740	28,192	5,548
Energy	291,253	313,079	(21,826)
Other purchased services	78,696	70,175	8,521
Insurance and bond premiums	206,500	206,917	(417)
Supplies, materials and media	160,474	80,606	79,868
Other expenses	1,200	706	494
Equipment	10,000	39,096	(29,096)
Total operations and maintenance of plant	<u>1,314,275</u>	<u>1,153,615</u>	<u>160,660</u>
Student activities:			
Certificated salaries	57,900	3,615	54,285
Non-certificated salaries	19,640	26,535	(6,895)
Employee benefits	20,245	9,778	10,467
Professional and technical services	-	-	-
Staff travel	6,125	3,295	2,830
Student travel	40,914	18,833	22,081
Other purchased services	-	1,555	(1,555)
Supplies, materials and media	8,200	25,520	(17,320)
Other expenses	2,500	2,106	394
Total student activities	<u>155,524</u>	<u>91,237</u>	<u>64,287</u>
Total expenditures	<u>6,215,072</u>	<u>6,188,571</u>	<u>26,501</u>
Excess of revenues over expenditures	<u>149,940</u>	<u>(135,695)</u>	<u>(285,635)</u>
Other financing sources (uses):			
Proceeds from promissory note	-	9,632	9,632
Transfers out:			
Other Governmental Funds	-	(108,688)	(108,688)
Capital Projects Fund	(22,500)	(59,114)	(36,614)
Net other financing sources (uses)	<u>(22,500)</u>	<u>(158,170)</u>	<u>(135,670)</u>
Net change in fund balance	\$ <u>127,440</u>	(293,865)	<u>(421,305)</u>
Fund balance, beginning of year		<u>699,614</u>	
Fund balance, end of year		\$ <u>405,749</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes
in Fund Balance

Year Ended June 30, 2023

Revenues:	
Intergovernmental:	
State of Alaska	\$ 7,153,757
Total revenues	<u>7,153,757</u>
Expenditure - current:	
Operations and maintenance of plant:	
Non-certificated salaries	6,353
Employee benefits	1,980
Other purchased services	48,063
Supplies, materials and media	15,777
Total operations and maintenance of plant	<u>72,173</u>
Construction and facilities acquisition:	
Non-certificated salaries	59,968
Employee benefits	21,520
Professional and technical services	171,860
Energy	2,674
Other purchased services	6,771,917
Supplies, materials and media	12,071
Insurance and bond premiums	94,455
Other expenses	6,233
Total construction and facilities acquisition	<u>7,140,698</u>
Total expenditures	<u>7,212,871</u>
(Deficiency) of revenues under expenditures	(59,114)
Other financing sources:	
Insurance recovery	280,920
Transfers in - School Operating Fund	59,114
Total other financing sources	<u>340,034</u>
Net change in fund balance	280,920
Fund balance, beginning of year	<u>279,921</u>
Fund balance, end of year	<u>\$ 560,841</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2023

		Special Revenue Funds						
<u>Assets</u>	Pupil Transportation	ELA Core Literacy	Early Learning	Food Service	Fresh Fruit and Vegetables	Alaska Nutritional Foods	Title I-A Basic	Title I-C Migrant Education
Accounts receivable	\$ -	79,650	80,231	1,605	-	-	33,183	40,636
Due from School Operating Fund	562,766	-	-	69,220	686	732	-	-
Inventory	-	-	-	11,709	-	-	-	-
	<u>562,766</u>	<u>79,650</u>	<u>80,231</u>	<u>82,534</u>	<u>686</u>	<u>732</u>	<u>33,183</u>	<u>40,636</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	51	556	-	1,842	-	-	-	-
Unearned revenue	-	-	-	-	-	732	-	-
Due to School Operating Fund	-	79,094	80,231	-	686	-	33,183	40,636
Total liabilities	<u>51</u>	<u>79,650</u>	<u>80,231</u>	<u>1,842</u>	<u>686</u>	<u>732</u>	<u>33,183</u>	<u>40,636</u>
Fund balances:								
Nonspendable	-	-	-	11,709	-	-	-	-
Committed	562,715	-	-	68,983	-	-	-	-
Total fund balances	<u>562,715</u>	<u>-</u>	<u>-</u>	<u>80,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 562,766</u>	<u>79,650</u>	<u>80,231</u>	<u>82,534</u>	<u>686</u>	<u>732</u>	<u>33,183</u>	<u>40,636</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

<u>Assets</u>	Special Revenue Funds					Comprehensive State Literacy Development
	Migrant Book	Title II-A Teacher and Principal Training	Title VI-B IDEA	Carl Perkins	Title I-A School Improvement	
Accounts receivable	\$ 1,460	12,550	5,100	10,308	22,444	153,360
Due from School Operating Fund	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
	<u>1,460</u>	<u>12,550</u>	<u>5,100</u>	<u>10,308</u>	<u>22,444</u>	<u>153,360</u>
<u>Liabilities and Fund Balances</u>						195
Liabilities:						
Accounts payable	-	-	-	498	5,488	61,103
Unearned revenue	-	-	-	-	-	-
Due to School Operating Fund	1,460	12,550	5,100	9,810	16,956	92,257
Total liabilities	<u>1,460</u>	<u>12,550</u>	<u>5,100</u>	<u>10,308</u>	<u>22,444</u>	<u>153,360</u>
Fund balances:						
Nonspendable	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>1,460</u>	<u>12,550</u>	<u>5,100</u>	<u>10,308</u>	<u>22,444</u>	<u>153,360</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

		Special Revenue Funds					
<u>Assets</u>		ESSER III	COVID Discretionary	SOAR	SELECT	A-STRIDE	THRIVE
Accounts receivable	\$	74,460	8,717	12,452	53,206	34,076	62,156
Due from School Operating Fund		-	-	-	-	-	-
Inventory		-	-	-	-	-	-
		<u>74,460</u>	<u>8,717</u>	<u>12,452</u>	<u>53,206</u>	<u>34,076</u>	<u>62,156</u>
<u>Liabilities and Fund Balances</u>							196
Liabilities:							
Accounts payable		-	-	-	-	-	13,562
Unearned revenue		-	-	-	-	-	-
Due to School Operating Fund		74,460	8,717	12,452	53,206	34,076	46,464
Total liabilities		<u>74,460</u>	<u>8,717</u>	<u>12,452</u>	<u>53,206</u>	<u>34,076</u>	<u>60,026</u>
Fund balances:							
Nonspendable		-	-	-	-	-	-
Committed		-	-	-	-	-	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>74,460</u>	<u>8,717</u>	<u>12,452</u>	<u>53,206</u>	<u>34,076</u>	<u>62,156</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							Total Other Governmental Funds
	Resolve YKSD	SUCCEED	Teacher Housing	CIS CEO	SEIYA	RurAL Cap	NEA Alaska	
<u>Assets</u>								
Accounts receivable	\$ 39,029	63,190	8,300	-	-	-	-	796,113
Due from School Operating Fund	-	-	375,290	1,320	1,613	2,934	2,000	1,016,561
Inventory	-	-	-	-	-	-	-	11,709
	<u>39,029</u>	<u>63,190</u>	<u>383,590</u>	<u>1,320</u>	<u>1,613</u>	<u>2,934</u>	<u>2,000</u>	<u>1,824,383</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	10,748	-	-	-	-	-	93,848
Unearned revenue	-	-	-	1,320	1,613	-	2,000	5,665
Due to School Operating Fund	39,029	52,442	-	-	-	-	-	692,809
Total liabilities	<u>39,029</u>	<u>63,190</u>	<u>-</u>	<u>1,320</u>	<u>1,613</u>	<u>-</u>	<u>2,000</u>	<u>792,322</u>
Fund balances:								
Nonspendable	-	-	-	-	-	-	-	11,709
Committed	-	-	383,590	-	-	2,934	-	1,020,352
Total fund balances	<u>-</u>	<u>-</u>	<u>383,590</u>	<u>-</u>	<u>-</u>	<u>2,934</u>	<u>-</u>	<u>1,032,061</u>
Total liabilities and fund balances	\$ <u>39,029</u>	<u>63,190</u>	<u>383,590</u>	<u>1,320</u>	<u>1,613</u>	<u>2,934</u>	<u>2,000</u>	<u>1,824,383</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2023

	Special Revenue Funds							
	Broadband Assistance Grant	Pupil Transportation	ELA Core Literacy	Early Learning	Food Service	Fresh Fruit and Vegetables	Title I-A Basic	Title I-C Migrant Education
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	1,548	-	-	-
Other	-	12,375	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	144,458	176,369	-	256,243	-	-	-	-
Federal sources:								
Pass through	-	-	79,650	-	146,507	6,284	89,676	97,421
Direct	-	-	-	-	-	-	-	-
Total revenues	<u>144,458</u>	<u>188,744</u>	<u>79,650</u>	<u>256,243</u>	<u>148,055</u>	<u>6,284</u>	<u>89,676</u>	<u>97,421</u>
Expenditures:								
Current:								
Instruction	-	-	75,298	244,832	-	-	81,047	92,098
Special education instruction	-	-	-	-	-	-	-	198
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	144,458	-	-	-	-	-	3,729	-
School administration	-	-	-	-	-	-	-	-
District administration support services	-	-	4,352	11,411	-	-	4,900	5,323
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	148,730	-	-	-	-	-	-
Food services	-	-	-	-	284,938	6,284	-	-
Total expenditures	<u>144,458</u>	<u>148,730</u>	<u>79,650</u>	<u>256,243</u>	<u>284,938</u>	<u>6,284</u>	<u>89,676</u>	<u>97,421</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>40,014</u>	<u>-</u>	<u>-</u>	<u>(136,883)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources - Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,688</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>40,014</u>	<u>-</u>	<u>-</u>	<u>(28,195)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>522,701</u>	<u>-</u>	<u>-</u>	<u>108,887</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>562,715</u>	<u>-</u>	<u>-</u>	<u>80,692</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds						
	Migrant Book	Title IV-A Innovative	Title II-A Teacher and Principal Training	Title VI-B IDEA	Section 619 Preschool Disabled	Carl Perkins	Title I-A School Improvement
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources:							
Pass through	1,594	69	20,720	61,870	4,438	17,742	49,571
Direct	-	-	-	-	-	-	-
Total revenues	<u>1,594</u>	<u>69</u>	<u>20,720</u>	<u>61,870</u>	<u>4,438</u>	<u>17,742</u>	<u>49,571</u>
Expenditures:							
Current:							
Instruction	1,507	65	19,588	-	-	16,897	46,862
Special education instruction	-	-	-	58,489	4,195	-	-
Support services - students	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-
District administration support services	87	4	1,132	3,381	243	845	2,709
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-
Total expenditures	<u>1,594</u>	<u>69</u>	<u>20,720</u>	<u>61,870</u>	<u>4,438</u>	<u>17,742</u>	<u>49,571</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources - Transfers in	<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>

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							
	Comprehensive State Literacy Development	ESSER II	ESSER III	COVID Discretionary	SOAR	Indian Education	REAP	SELECT
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Pass through	286,124	11,261	181,745	8,717	29,505	-	-	97,152
Direct	-	-	-	-	-	8,389	4,504	-
Total revenues	<u>286,124</u>	<u>11,261</u>	<u>181,745</u>	<u>8,717</u>	<u>29,505</u>	<u>8,389</u>	<u>4,504</u>	<u>97,152</u>
Expenditures:								
Current:								
Instruction	270,490	10,646	86,765	8,241	-	7,931	4,504	-
Special education instruction	-	-	-	-	-	-	-	200
Support services - students	-	-	2,244	-	29,505	-	-	97,152
Support services - instruction	-	-	43,283	-	-	-	-	-
School administration	-	-	35,382	-	-	-	-	-
District administration support services	15,634	615	9,931	476	-	458	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	4,140	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Total expenditures	<u>286,124</u>	<u>11,261</u>	<u>181,745</u>	<u>8,717</u>	<u>29,505</u>	<u>8,389</u>	<u>4,504</u>	<u>97,152</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							Total Other Governmental Funds
	A-STRIDE	THRIVE	REWARDS	SUCCEED	Teacher Housing	Alaska Micro Grants	RurAL CAP	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	112,838	-	-	114,386
Other	-	-	21,538	-	-	-	-	33,913
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	577,070
Federal sources:								
Pass through	125,506	-	-	-	-	24,354	-	1,339,906
Direct	-	636,905	-	125,028	-	-	-	774,826
Total revenues	<u>125,506</u>	<u>636,905</u>	<u>21,538</u>	<u>125,028</u>	<u>112,838</u>	<u>24,354</u>	<u>-</u>	<u>2,840,101</u>
Expenditures:								
Current:								
Instruction	-	-	-	-	-	23,129	-	989,900
Special education instruction	-	-	-	-	-	-	-	62,641
Support services - students	125,506	620,923	21,538	124,567	-	-	-	1,021,435
Support services - instruction	-	-	-	-	-	-	-	191,470
School administration	-	-	-	-	-	-	-	35,382
District administration support services	-	15,355	-	461	-	1,225	-	78,542
Operations and maintenance of plant	-	-	-	-	50,992	-	-	50,992
Student activities	-	627	-	-	-	-	-	4,767
Student transportation - to and from school	-	-	-	-	-	-	-	148,730
Food services	-	-	-	-	-	-	-	291,222
Total expenditures	<u>125,506</u>	<u>636,905</u>	<u>21,538</u>	<u>125,028</u>	<u>50,992</u>	<u>24,354</u>	<u>-</u>	<u>2,875,124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,846</u>	<u>-</u>	<u>-</u>	<u>(35,023)</u>
Other financing sources - Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,688</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,846</u>	<u>-</u>	<u>-</u>	<u>73,665</u>
Fund balances, beginning of year	<u>-</u>	<u>2,130</u>	<u>-</u>	<u>-</u>	<u>321,744</u>	<u>-</u>	<u>2,934</u>	<u>958,396</u>
Fund balances, end of year	<u>\$ -</u>	<u>2,130</u>	<u>-</u>	<u>-</u>	<u>383,590</u>	<u>-</u>	<u>2,934</u>	<u>1,032,061</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Broadband Assistance Grant Special Revenue Fund

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

Year Ended June 30, 2023

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
State of Alaska	\$ 176,369	176,369	-
Local -			
Other local revenues	12,375	12,375	-
Total revenues	<u>188,744</u>	<u>188,744</u>	<u>-</u>
Expenditures - current:			
Student transportation - to and from school:			
Non-certificated salaries	65,997	64,356	1,641
Employee benefits	68,305	37,900	30,405
Utility services	2,300	2,716	(416)
Other purchased services	3,100	942	2,158
Supplies, materials and media	37,957	20,130	17,827
Tuition and stipends	2,800	-	2,800
Student transportation - in-lieu-of agreements	-	3,396	(3,396)
Other expenses	600	290	310
Equipment	19,000	19,000	-
Total expenditures	<u>200,059</u>	<u>148,730</u>	<u>51,329</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(11,315)</u>	40,014	<u>51,329</u>
Fund balance, beginning of year		<u>522,701</u>	
Fund balance, end of year		<u>\$ 562,715</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

ELA Core Literacy Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 79,650	79,650	-
Expenditures - current:			
Instruction:			
Professional and technical services	2,000	1,575	425
Staff travel	18,345	16,045	2,300
Supplies, materials and media	54,953	57,678	(2,725)
Total instruction	75,298	75,298	-
District administration support services -			
Indirect costs	4,352	4,352	-
Total expenditures	79,650	79,650	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
State of Alaska	\$ 260,042	256,243	(3,799)
Expenditures - current:			
Instruction:			
Certificated salaries	21,425	21,425	-
Non-certificated salaries	91,106	91,106	-
Employee benefits	34,706	34,706	-
Student travel	2,170	2,170	-
Utility services	700	306	394
Energy	-	296	(296)
Other purchased services	21,500	23,432	(1,932)
Supplies, materials and media	25,818	23,984	1,834
Equipment	51,206	47,407	3,799
Total instruction	<u>248,631</u>	<u>244,832</u>	<u>3,799</u>
District administration support services -			
Indirect costs	11,411	11,411	-
Total expenditures	<u>260,042</u>	<u>256,243</u>	<u>3,799</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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ -	1,548	1,548
Intergovernmental -			
Federal sources - passed through the State of Alaska	168,253	146,507	(21,746)
Total revenues	<u>168,253</u>	<u>148,055</u>	<u>(20,198)</u>
Expenditures - current:			
Food services:			
Non-certificated salaries	114,020	96,615	17,405
Employee benefits	34,609	27,571	7,038
Staff travel	-	3,022	(3,022)
Other purchased services	-	443	(443)
Supplies, materials and media	165,253	157,287	7,966
Other expenses	600	-	600
Total expenditures	<u>314,482</u>	<u>284,938</u>	<u>29,544</u>
Deficiency of revenues under expenditures	(146,229)	(136,883)	9,346
Other financing sources -			
Transfers in - School Operating Fund	146,229	108,688	(37,541)
Net change in fund balance	\$ <u>-</u>	(28,195)	<u>(28,195)</u>
Fund balance, beginning of year		<u>108,887</u>	
Fund balance, end of year		\$ <u><u>80,692</u></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, 2023

	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> 7,221</u>	<u> 6,284</u>	<u> (937)</u>
Expenditures - current -			
Food services -			
Supplies, materials and media	<u> 7,221</u>	<u> 6,284</u>	<u> 937</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 I-A Basic Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 129,971	89,676	(40,295)
Expenditures - current:			
Instruction:			
Certificated salaries	59,058	50,896	8,162
Non-certificated salaries	23,086	3,172	19,914
Employee benefits	19,213	13,051	6,162
Supplies, materials and media	16,318	13,746	2,572
Other expenses	1,465	182	1,283
Total instruction	119,140	81,047	38,093
Support services - instruction:			
Non-certificated salaries	2,842	2,842	-
Employee benefits	887	887	-
Total support services - instruction	3,729	3,729	-
District administration support services -			
Indirect costs	7,102	4,900	2,202
Total expenditures	129,971	89,676	40,295
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 98,157	97,421	(736)
Expenditures - current:			
Instruction:			
Certificated salaries	4,000	4,000	-
Non-certificated salaries	44,248	44,268	(20)
Employee benefits	14,590	14,447	143
Professional and technical services	5,000	4,732	268
Student travel	11,500	11,435	65
Utility services	350	-	350
Supplies, materials and media	13,106	13,216	(110)
Total instruction	92,794	92,098	696
District administration support services -			
Indirect costs	5,363	5,323	40
Total expenditures	98,157	97,421	736
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Migrant Book Special Revenue Fund

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

Year Ended June 30, 2023

	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> 1,700</u>	<u> 1,594</u>	<u> (106)</u>
Expenditures - current:			
Instruction -			
Supplies, materials and media	<u> 1,607</u>	<u> 1,507</u>	<u> 100</u>
District administration support services -			
Indirect costs	<u> 93</u>	<u> 87</u>	<u> 6</u>
Total expenditures	<u> 1,700</u>	<u> 1,594</u>	<u> 106</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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 13,187	69	(13,118)
Expenditures - current:			
Instruction -			
Supplies, materials and media	12,466	65	12,401
District administration support services -			
Indirect costs	721	4	717
Total expenditures	13,187	69	13,118
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 34,967	20,720	(14,247)
Expenditures - current:			
Instruction:			
Certificated salaries	6,400	-	6,400
Non-certificated salaries	2,800	-	2,800
Employee benefits	1,121	-	1,121
Professional and technical services	8,400	7,879	521
Staff travel	4,160	4,160	-
Supplies, materials and media	7,675	5,049	2,626
Other expenses	2,500	2,500	-
Total instruction	33,056	19,588	13,468
District administration support services -			
Indirect costs	1,911	1,132	779
Total expenditures	34,967	20,720	14,247
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 61,870	61,870	-
Expenditures - current:			
Special education instruction -			
Professional and technical services	58,489	58,489	-
District administration support services -			
Indirect costs	3,381	3,381	-
Total expenditures	61,870	61,870	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Section 619 Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 4,438	4,438	-
Expenditures - current:			
Special education instruction -			
Professional and technical services	4,195	4,195	-
District administration support services -			
Indirect costs	243	243	-
Total expenditures	4,438	4,438	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 24,380	17,742	(6,638)
Expenditures - current:			
Instruction:			
Certificated salaries	4,000	4,000	-
Employee benefits	3,407	2,592	815
Staff travel	4,235	4,234	1
Supplies, materials and media	11,577	6,071	5,506
Total instruction	<u>23,219</u>	<u>16,897</u>	<u>6,322</u>
District administration support services -			
Indirect costs	1,161	845	316
Total expenditures	<u>24,380</u>	<u>17,742</u>	<u>6,638</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title I-A School Improvement Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 50,000	49,571	(429)
Expenditures - current:			
Instruction:			
Certificated salaries	20,737	22,080	(1,343)
Non-certificated salaries	1,000	199	801
Employee benefits	10,695	11,052	(357)
Professional and technical services	315	315	-
Staff travel	4,967	3,663	1,304
Supplies, materials and media	9,553	9,553	-
Total instruction	<u>47,267</u>	<u>46,862</u>	<u>405</u>
District administration support services -			
Indirect costs	2,733	2,709	24
Total expenditures	<u>50,000</u>	<u>49,571</u>	<u>429</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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 409,834	286,124	(123,710)
Expenditures - current:			
Instruction:			
Certificated salaries	98,910	93,470	5,440
Non-certificated salaries	11,000	11,000	-
Employee benefits	28,818	30,212	(1,394)
Professional and technical services	160,467	101,256	59,211
Staff travel	16,720	6,483	10,237
Supplies, materials and media	28,950	26,326	2,624
Other expenses	42,575	1,743	40,832
Total instruction	<u>387,440</u>	<u>270,490</u>	<u>116,950</u>
District administration support services -			
Indirect costs	22,394	15,634	6,760
Total expenditures	<u>409,834</u>	<u>286,124</u>	<u>123,710</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

ESSER II Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 11,261	11,261	-
Expenditures - current:			
Instruction:			
Professional and technical services	9,965	9,965	-
Staff travel	214	214	-
Student travel	387	387	-
Other purchased services	80	80	-
Total instruction	<u>10,646</u>	<u>10,646</u>	<u>-</u>
District administration support services -			
Indirect costs	615	615	-
Total expenditures	<u>11,261</u>	<u>11,261</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

ESSER III Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 339,082	181,745	(157,337)
Expenditures - current:			
Instruction:			
Certificated salaries	125,573	22,769	102,804
Employee benefits	18,595	11,230	7,365
Professional and technical services	5,125	195	4,930
Staff travel	25,816	762	25,054
Student travel	560	540	20
Supplies, materials and media	50,551	50,686	(135)
Other expenses	585	583	2
Total instruction	<u>226,805</u>	<u>86,765</u>	<u>140,040</u>
Support services - students:			
Non-certificated salaries	10,700	2,000	8,700
Employee benefits	244	244	-
Total support services - students	<u>10,944</u>	<u>2,244</u>	<u>8,700</u>
Support services - instruction:			
Certificated salaries	4,399	4,399	-
Employee benefits	2,105	2,105	-
Professional and technical services	35,075	35,075	-
Supplies, materials and media	1,704	1,704	-
Total support services - instruction	<u>43,283</u>	<u>43,283</u>	<u>-</u>
School administration:			
Certificated salaries	24,168	24,168	-
Employee benefits	11,214	11,214	-
Total school administration	<u>35,382</u>	<u>35,382</u>	<u>-</u>
District administration support services -			
Indirect costs	18,528	9,931	8,597
Student activities -			
Student travel	4,140	4,140	-
Total expenditures	<u>339,082</u>	<u>181,745</u>	<u>157,337</u>
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

COVID Discretionary Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 27,979	8,717	(19,262)
Expenditures - current:			
Instruction:			
Certificated salaries	8,200	400	7,800
Non-certificated salaries	400	400	-
Employee benefits	200	187	13
Student travel	2,460	2,454	6
Other purchased services	7,500	2,500	5,000
Supplies, materials and media	7,690	2,300	5,390
Total instruction	26,450	8,241	18,209
District administration support services -			
Indirect costs	1,529	476	1,053
Total expenditures	27,979	8,717	19,262
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

SOAR Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental - federal sources -			
Other intermediate agencies	\$ 29,442	29,505	63
Expenditures - current -			
Support services - students:			
Certificated salaries	20,078	20,000	(78)
Employee benefits	9,364	8,210	(1,154)
Student travel	-	840	840
Supplies, materials and media	-	455	455
Total expenditures	29,442	29,505	63
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Indian Education Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 8,389	8,389	-
Expenditures - current:			
Instruction -			
Supplies, materials and media	7,931	7,931	-
District administration support services -			
Indirect costs	458	458	-
Total expenditures	8,389	8,389	-
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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 4,504	4,504	-
Expenditures - current -			
Instruction -			
Supplies, materials and media	4,504	4,504	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

SELECT - Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental - Federal sources - passed through			
Other intermediate agencies	\$ 97,152	97,152	-
Expenditures - current -			
Support services - students:			
Certificated salaries	43,395	43,395	-
Employee benefits	18,279	18,279	-
Staff travel	120	120	-
Supplies, materials and media	35,358	35,358	-
Total expenditures	97,152	97,152	-
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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal - passed through other intermediate agencies	\$ 125,620	125,506	(114)
Expenditures - current -			
Support services - students:			
Certificated salaries	3,800	3,800	-
Non-certificated salaries	400	400	-
Employee benefits	1,720	1,713	7
Student travel	4,600	4,600	-
Supplies, materials and media	115,100	114,993	107
Total expenditures	<u>125,620</u>	<u>125,506</u>	<u>114</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

THRIVE Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 717,213	636,905	(80,308)
Expenditures - current:			
Support services - students:			
Certificated salaries	75,688	76,688	(1,000)
Non-certificated salaries	13,749	13,749	-
Employee benefits	40,918	35,298	5,620
Professional and technical services	154,459	147,989	6,470
Staff travel	110,669	110,337	332
Student travel	36,512	49,250	(12,738)
Utility services	11,759	11,759	-
Other purchased services	3,732	3,732	-
Supplies, materials and media	133,714	137,576	(3,862)
Tuition and stipends	34,545	34,545	-
Other expenses	61,696	-	61,696
Total support services - students	<u>677,441</u>	<u>620,923</u>	<u>56,518</u>
District administration support services -			
Indirect costs	<u>39,145</u>	<u>15,355</u>	<u>23,790</u>
Student activities:			
Certificated salaries	415	415	-
Employee benefits	<u>212</u>	<u>212</u>	<u>-</u>
Total student activities	<u>627</u>	<u>627</u>	<u>-</u>
Total expenditures	<u>717,213</u>	<u>636,905</u>	<u>80,308</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>2,130</u>	
Fund balance, end of year		\$ <u><u>2,130</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

REWARDS Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Local sources -			
Other	\$ 21,581	21,538	(43)
Expenditures - current -			
Support services - students:			
Certificated salaries	15,221	15,221	-
Employee benefits	5,550	5,550	-
Staff travel	50	22	28
Other purchased services	460	460	-
Supplies, materials and media	300	285	15
Total expenditures	<u>21,581</u>	<u>21,538</u>	<u>43</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

SUCCEED Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 499,727	125,028	(374,699)
Expenditures - current:			
Support services - students:			
Certificated salaries	107,158	31,177	75,981
Non-certificated salaries	8,750	-	8,750
Employee benefits	40,569	13,431	27,138
Professional and technical services	147,594	43,043	104,551
Staff travel	70,600	13,028	57,572
Student travel	30,004	1,962	28,042
Supplies, materials and media	36,927	5,725	31,202
Tuition - students and stipends	10,020	16,201	(6,181)
Other expenses	20,800	-	20,800
Total support services - students	472,422	124,567	347,855
District administration support services -			
Indirect costs	27,305	461	26,844
Total expenditures	499,727	125,028	374,699
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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Local sources -			
charges for services - rental income	\$ 112,838	112,838	-
Expenditures - current -			
Operations and maintenance of plant:			
Non-certificated salaries	1,100	1,063	37
Employee benefits	1,000	926	74
Utility services	3,800	3,744	56
Energy	12,500	12,468	32
Other purchased services	4,620	4,624	(4)
Supplies, materials and media	26,480	26,578	(98)
Other expenses	500	1,589	(1,089)
Total expenditures	<u>50,000</u>	<u>50,992</u>	<u>(992)</u>
Excess of revenues over expenditures	\$ <u>62,838</u>	61,846	<u>(992)</u>
Fund balance, beginning of year		<u>321,744</u>	
Fund balance, end of year		<u>\$ 383,590</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Alaska Micro Grants Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues: -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 24,354	24,354	-
Expenditures - current:			
Instruction:			
Non-certificated salaries	344	1,697	(1,353)
Employee benefits	-	341	(341)
Staff travel	-	616	(616)
Other purchased services	-	225	(225)
Supplies, materials and media	22,785	20,250	2,535
Total instruction	23,129	23,129	-
District administration and support services -			
Indirect costs	1,225	1,225	-
Total expenditures	24,354	24,354	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2023

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Hollis K-12 School Design and Replacement - GR-20-002 / GR-22-001

Schedule of the Results of Operations of Capital Projects

Year Ended June 30, 2023

	Prior Years	Current Year	Inception to Date
Expenditures:			
Non-certificated salaries	7,623	59,968	67,591
Employee benefits	2,379	21,520	23,899
Professional and technical services	463,287	171,861	635,148
Utility services	501	-	501
Energy	-	2,674	2,674
Other purchased services	25,479	6,689,443	6,714,922
Insurance and bond premiums	-	94,455	94,455
Supplies, materials and media	41	12,071	12,112
Other expenses	-	6,233	6,233
Total expenditures	<u>499,310</u>	<u>7,058,225</u>	<u>7,557,535</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Kasaan K-12 School Covered Play Area - GR-19-005

Schedule of the Results of Operations of Capital Projects

Year Ended June 30, 2023

	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
Expenditures:			
Professional and technical services	33,836	-	33,836
Utility services	190	-	190
Other purchased services	213,179	74,905	288,084
Supplies, materials and media	118,181	-	118,181
Total expenditures	<u>365,386</u>	<u>74,905</u>	<u>440,291</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2023

Total fund balance - School Operating Fund	\$	405,749	
less exemptions per 4 AAC 09.160(a)			
Inventory		<u>99,275</u>	
Fund Balance Subject to 10% Limitation	\$	<u>306,474</u>	

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>306,474</u>	=	<u>4.95%</u>
Current year expenditures	6,188,571		

SOUTHEAST ISLAND SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Federal Expended</u>	<u>Passed through to Subrecipients</u>
U.S. Department of Education:				
Passed through the State of Alaska Department of Education and Early Development:				
SOR Symposium Travel	CL 23.SISS.01	84.010A	\$ 2,500	-
Title I-A Basic	IP 23.SISS.01	84.010	32,041	-
Title I-A Basic	IP 23.SISS.01	84.010A	57,635	-
Title I-1 School Improvement	SI 23.SISS.01	84.010A	49,571	-
Total ALN 84.010			141,747	-
Title I-C Migrant Education	IP 23.SISS.01	84.011	47,648	-
Title I-C Migrant Education	IP 23.SISS.01	84.011A	49,773	-
Migrant Education Books	MB 23.SISS.01	84.011	1,594	-
Total ALN 84.011			99,015	-
Title II-A Improving Teacher Quality	IP 23.SISS.01	84.367	7,869	-
Title II-A Improving Teacher Quality	IP 23.SISS.01	84.367A	12,851	-
Total ALN 84.367			20,720	-
Comprehensive State Literacy Development	AL 23.SISS.01	84.371C	286,124	61,103
Title IV-A Student Support and Academic Enrichment	IP 23.SISS.01	84.424	69	-
COVID-19 ESSER II	ER 23.SISS.01	84.425D	11,261	-
COVID-19 ESSER III	ER 23.SISS.01	84.425U	181,745	-
ELA Literacy Grant	CL 23.SISS.01	84.425U	77,150	-
COVID-19 Discretionary	CO 23.SISS.01	84.425 U	8,717	-
Total ALN 84.425			278,873	-
Special Education Cluster:				
Title VI-B Special Education	SE 23.SISS.01	84.027	988	-
Title VI-B Special Education	SE 23.SISS.01	84.027A	60,882	-
Title VI-B Section 619 Preschool Disabled	SE 23.SISS.01	84.173	4,438	-
Total Special Education Cluster			66,308	-
Carl Perkins Vocational Ed Secondary	EK 23.SISS.01	84.048	10,000	-
Carl Perkins Vocational Ed Secondary	EK 23.SISS.01	84.048A	7,742	-
Total ALN 84.048			17,742	-
Passed through:				
The Central Council Tlingit and Haida Indian Tribes of Alaska:				
A-STRIDE	S356A210036	84.356A	125,506	-
Klawock City School District:				
SOAR	S356A220034	84.356A	29,505	-
SELECT	S356A220012	84.356A	97,152	-
Total ALN 84.356			252,163	-
Direct programs:				
Indian Education	S060A212401	84.060A	8,389	-
SUCCEED	S299A220018	84.299A	125,028	-
Project THRIVE	S299A220022	84.299A	636,905	-
Total ALN 84.299			761,933	-
REAP	S358C220011	84.358C	4,504	-
Total U.S. Department of Education			1,937,587	61,103

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards, continued

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Federal Expended</u>	<u>Passed through to Subrecipients</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	20,097	-
NSL Breakfast	None	10.553	37,022	-
NSL Lunch	None	10.555	72,992	-
Supply Chain Assistance	None	10.555	15,863	-
Fresh Fruit & Vegetable Program	FF 23.SISS.01	10.582	1,022	-
Fresh Fruit & Vegetable Program	FF 23.SISS.02	10.582	5,262	-
Total Child Nutrition Cluster			<u>152,258</u>	<u>-</u>
State Administrative Expense Funds - Food Distribution Fee	FD 23.SISS.01	10.560	533	-
Passed through the State of Alaska Department of Commerce and Economic Development - National Forest Receipts Title I				
	2023	10.665	294,190	-
Passed through the State of Alaska Department of Natural resources -				
Micro Migrants for Food Security	AM200100XXXXG131	10.179	24,354	-
Total U.S. Department of Agriculture			<u>471,335</u>	<u>-</u>
Total Expenditure of Federal Awards			<u>\$ 2,408,922</u>	<u>61,103</u>

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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, 2023. 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. Nonmonetary Assistance

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed at June 30, 2023 the District had food commodities totaling \$20,097.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Total State Expended</u>
Department of Education and Early Development:		
Direct programs:		
Public School Foundation Program	FY23	\$ 4,261,119
Pupil Transportation	FY23	176,369
* Early Learning	PE 23.SISS.01	256,243
Broadband Assistance Grant	None	144,458
Education Dividend Raffle Funds	None	1,216
Quality Scool	FY23	11,497
HB 281 Onetime Grant	None	158,132
Kasaan K-12 School Covered Play Area	GR-19-005	74,905
* Hollis K-12 School Replacement	GR-20-002 / GR-22-001	7,058,225
Total Department of Education and Early Development		<u>12,142,164</u>
Alaska Energy Authority:		
Direct:		
Biomass Project Upgrades	7910076	<u>20,627</u>
Total State Expenditures		<u>\$ 12,162,791</u>

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2023

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, 2023. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Southeast Island School District, it is not intended to and does not present the basic financial statements of Southeast Island School District.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

* denotes a major program for compliance audit purposes.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

State expenditures per previous page	\$	12,162,791
PERS On-Behalf		28,875
TRS On-Behalf		216,195
Total revenue from State of Alaska per basic financials	\$	<u>12,407,861</u>

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Southeast Island School District, as of and for the year ended June 30, 2023, 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 25, 2023.

Internal Control over Financial Reporting

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

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

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

Members of the School Board
Southeast Island School District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Altman, Rogers & Co.

Anchorage, Alaska
October 25, 2023

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Southeast Island School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Southeast Island School District's major federal programs for the year ended June 30, 2023. Southeast Island School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Southeast Island School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Members of the School Board
Southeast Island School District

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
October 25, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Financial Statements

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

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

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

Noncompliance material to the financial statements noted? Yes No

Federal Awards

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

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

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

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

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.299	Indian Education – Special Programs for Indian Children
84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? Yes No

SOUTHEAST ISLAND SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

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

Section III – Federal Award Findings and Questioned Costs

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

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

Independent Auditor's Report

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

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Southeast Island School District's compliance with the types of compliance requirements identified as subject to audit in the State of Alaska Audit Guide and Compliance Supplements that could have a direct and material effect on each of Southeast Island School District's major state programs for the year ended June 30, 2023. Southeast Island School District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Southeast Island School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
October 25, 2023

SOUTHEAST ISLAND SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

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

Internal control over financial reporting:
Material weakness(es) identified? Yes X No
Significant deficiency(ies) identified? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

State Awards

Internal control over major programs:
Material weakness(es) identified? Yes X No
Significant deficiency(ies) identified? Yes X None reported

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

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

Auditee qualified as low-risk auditee? X Yes No

Section II – Financial Statement Findings

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

Section III – State Award Findings and Questioned Costs

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

AR 3580.1 Criminal Justice Information Security

Note: The District does not currently receive, transmit, store, or access criminal justice information (CJI) electronically. Before any personnel working with District CJI can receive, transmit, store, or access CJI electronically, the District would be required to adopt additional policies that meet the Federal Bureau of Investigations Criminal Justice Information Services Security Policy requirements for: Acceptable Use, Antivirus Guidelines, Passwords, and Unique Identifiers, ~~and User Account Access Validation~~.

A. User Account/Access Validation Policy

1. Purpose:

This User Account / Access Validation policy was developed using the FBI's Criminal Justice Information Services (CJIS) Security Policy. The intended target audience is District personnel with access to CJI whether logically or physically. The FBI Criminal Justice Information Services Security Policy shall always be the minimum standard concerning CJI received from the FBI and/or DPS. District may complement, augment, or increase the standards, but shall not detract from the FBI Criminal Justice Information Services Security Policy standards. This policy is in place to protect the employee and District. Unacceptable use of resources exposes District to risks including theft, misuse, virus attacks, compromises of the network systems and services, and legal issues.

2. Scope:

This policy applies to all employees, contractors, consultants, temporary staff, and other workers at District who are authorized any physical, logical, and/or electronic premise of the District to access, process, store, and/or transmit CJI. This also includes any private contractors/vendors who will conduct maintenance on any network device that processes, stores, and/or transmits FBI CJI. **Authorized User/Personnel** is an individual, or group of individuals, who have been appropriately granted access to CJI.

3. User Account access validation:

Primary responsibility for account management belongs to the Local Agency Security Officer (LASO) or his/her designee. All accounts shall be reviewed at least every six months by the LASO or his/her designee to ensure that access and account privileges commensurate with job functions, need-to-know, and employment status on systems that contain Criminal Justice Information. The LASO or his/her designee may also conduct periodic reviews.

The LASO or his/her designee must disable all new accounts that have not been accessed within 30 days of creation. Accounts of individuals on extended leave

(more than 30 days) should be disabled. (Note: Exceptions can be made in cases where uninterrupted access to IT resources is required.)

LASO or his/her designee shall:

1. Modify user accounts in response to events like name changes, accounting changes, permission changes, office transfers, etc.,
2. Periodically review existing accounts for validity (at least once every 6 months), and
3. Cooperate fully with a DPS or FBI authorized security team during an investigation of a security incident or performing an audit review.

The LASO or his/her designee must be notified if a user's information system usage or need-to-know changes (i.e., the employee is terminated, transferred, etc.). If an individual is assigned to another office for an extended period (more than 90 days), the LASO or his/her designee will transfer the individual's account(s) to the new office.

The LASO or his/her designee will remove or disable all access accounts for separated or terminated employees immediately following separation from the agency.

4. Guest Accounts:

All guest accounts (for those who are not official employees of the agency) with access to the criminal justice information on the network, shall contain an expiration date of one year or the work completion date, whichever occurs first. All guest accounts (for private contractor personnel) must be sponsored by the appropriate authorized member of the administrative entity managing the resource.

5. Enforcement:

Any violation of this policy may result in CJI access suspension, access removal, access revocation, corrective, or disciplinary action, civil or criminal prosecution, and termination of employment.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential Information)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

B. Physical Security Policy

The District will store all criminal justice information (CJI) in a controlled area, such as a fireproof, locked filing cabinet. Access to the controlled area will be limited to personnel who are authorized to access or view CJI:

- The controlled area will be located in the District Office or other area with limited access.
- The controlled area will be locked when unattended.
- The key to the controlled area will be accessible only by those personnel who are authorized to access CJI.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential Information)

BC. Media Protection Policy

1. Purpose

The intent of the Media Protection Policy is to ensure the protection of the Criminal Justice Information (CJI) until such time as the information is either released to the public via authorized dissemination (e.g. within a court system or when presented in crime reports data), or is purged or destroyed in accordance with applicable record retention rules. The local policy may augment, or increase the standards, but shall not detract from the ~~Cjis~~ [Criminal Justice Information Services](#) Security Policy standards.

2. Scope

The scope of this policy applies to any electronic or physical media containing State/FBI Criminal Justice Information (CJI) while being stored, accessed or physically moved from a secure location from the District. This policy applies to any authorized person who accesses, stores, and / or transports digital or physical media. Transporting CJI outside the agency's assigned physically secure area must be monitored and controlled only by authorized personnel.

Authorized District personnel shall protect and control digital and physical CJI while at rest and in transit. The District will take appropriate safeguards for protecting CJI to prevent potential mishandling or loss while being stored, accessed, or transported. Any inadvertent or inappropriate CJI disclosure and/or use will be reported to the District Local Agency Security Officer (LASO).

3. Media Storage and Access

Controls shall be in place to protect electronic and physical media containing CJI while at rest, stored, or actively being accessed. "Digital media" includes memory devices in laptops and computers (hard drives) and any removable, transportable digital memory media, such as magnetic tape or disk, backup medium, optical disk, flash drives, external hard drives, or digital memory card. "Physical media" includes printed documents and imagery that contain CJI.

To protect CJI, the District personnel shall:

- Securely store electronic and physical media within a physically secure or controlled area. A secured area includes a locked drawer, cabinet, or room, to which only authorized personnel are able to access.
- Restrict access to electronic and physical media to authorized individuals.
- Ensure that only authorized users remove printed or digital media from the CJI.
- Physically protect CJI until media end of life. End of life CJI is destroyed or sanitized using approved equipment, techniques and procedures. (See Media Sanitization Destruction Policy)
- Not use personally owned information system to access, process, store, or transmit CJI unless the District has established and documented the specific terms and conditions for personally owned information system usage. (See Personally Owned Device Policy, if allowed)
- Not utilize publicly accessible computers to access, process, store, or transmit CJI. Publicly accessible computers include but are not limited to: hotel business center computers, convention center computers, public library computers, public kiosk computers, etc.
- Store all hardcopy CJI printouts maintained by the District in a secure area accessible to only those employees whose job function requires them to handle such documents.
- Safeguard all CJI by the District against possible misuse by complying with the Physical Protection Policy, Personally Owned Device Policy, and Disciplinary Policy.
- Take appropriate action when in possession of CJI while not in a secure area:
 - CJI must not leave the employee's immediate control. CJI printouts cannot be left unsupervised while physical controls are not in place.

Precautions must be taken to obscure CJI from public view, such as by means of an opaque file folder or envelope for hard copy printouts. For electronic devices like laptops, use session lock use and /or privacy screens. CJI shall not be left in plain public view. When CJI is electronically transmitted outside the boundary of the physically secure location, the data shall be immediately protected using

encryption and advanced authentication, in accordance to the FBI [CJIS Criminal Justice Information Services](#) Security Policy.

When CJI is at rest (i.e. stored electronically) outside the boundary of the physically secure location, the data shall be protected using encryption. Storage devices include external hard drives from computers, printers and copiers used with CJI. In addition, storage devices include thumb drives, flash drives, back-up tapes, mobile devices, laptops, etc.

When encryption is employed, the cryptographic module used shall be certified to meet FIPS 140-2 standards.

Lock or log off computer when not in immediate vicinity of work area to protect CJI. Not all personnel have same CJI access permissions and need to keep CJI protected on a need-to-know basis.

Establish appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of CJI.

4. Media Transport

Controls shall be in place to protect electronic and physical media containing CJI while in transport (physically moved from one location to another) to prevent inadvertent or inappropriate disclosure and use. "Electronic media" means electronic storage media including memory devices in laptops and computers (hard drives) and any removable, transportable digital memory media, such as magnetic tape or disk, backup medium, optical disk, flash drives, external hard drives, or digital memory card.

The District personnel shall:

- Protect and control digital and physical media during transport outside of the physically secure location or controlled area.
- Restrict the pickup, receipt, transfer and delivery of such media to authorized personnel.

The District personnel will control, protect, and secure electronic and physical media during transport from public disclosure by:

- ~~Use of~~ [Using](#) privacy statements in electronic and paper documents.
- Limiting the collection, disclosure, sharing and use of CJI.
- Following the least privilege and role based rules for allowing access. Limit access to CJI to only those people or roles that require access.
- Securing hand carried confidential electronic and paper documents by:

- Storing CJI in a locked briefcase or lockbox.
- Only viewing or accessing the CJI electronically or document printouts in a physically secure location by authorized personnel.
- Package hard copy printouts in such a way as to not have any CJI information viewable.
- For hardcopies that are mailed or shipped, agency must document procedures and only release to authorized individuals. **DO NOT MARK THE PACKAGE TO BE MAILED CONFIDENTIAL.** Packages containing CJI material are to be sent by method(s) that provide for complete shipment tracking and history, and signature confirmation of delivery.
- Not taking CJI home or when traveling unless authorized by District.

5. Electronic Media Sanitization and Disposal

The agency shall sanitize, that is, overwrite at least three times or degauss electronic media prior to disposal or release for reuse by unauthorized individuals. Inoperable electronic media shall be destroyed (cut up, shredded, etc.). The agency shall maintain written documentation of the steps taken to sanitize or destroy electronic media. Agencies shall ensure the sanitization or destruction is witnessed or carried out by authorized personnel. Physical media shall be securely disposed of when no longer required, using formal procedures. For end of life media policy, refer to "Media Sanitization Destruction Policy".

6. Breach Notification and Incident Reporting

The agency shall promptly report incident information to the District technology department, and if the incident involves CJI, to the LASO. Information security events and weaknesses associated with information systems shall be communicated in a manner allowing timely corrective action to be taken. Incident-related information can be obtained from a variety of sources including, but not limited to, audit monitoring, network monitoring, physical access monitoring, and user/administrator reports.

If CJI is improperly disclosed, lost, or reported as not received, consult District's security incident response policy.

7. Enforcement

Violation of any of the requirements in this policy by any authorized personnel will result in suitable disciplinary action, up to and including loss of access privileges, civil and criminal prosecution and / or termination.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential Information)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism, Theft, Graffiti)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion)

(cf. 5144.2 - Discipline for Students with Disabilities)

(cf. 5145.11 - Questioning and Apprehension)

(cf. 5145.12 - Search and Seizure)

(cf. 6161.4 - Internet)

GD. Disposal of Media Policy and Procedures

1. Purpose

The purpose of this policy is to outline the proper disposal of media at District. These rules are in place to protect sensitive and confidential information, employees, and District. Inappropriate disposal of District and State and/or FBI criminal justice information (CJI) and media may put employees, District, and the integrity of CJI at risk.

2. Scope

This policy applies to employees, contractors, temporary staff, and other workers at District, including all personnel with access to CJI media and systems that process CJI. This policy applies to all equipment that processes CJI that is owned or leased by District.

3. Policy

When no longer usable or have reached end-of-life/retention, all diskettes, tape cartridges, USB storage devices, hard copies, print-outs, IT systems (e.g., workstations, printers, copiers, fax machines, mobile devices, etc.), and other similar items used to process or store CJI data shall be properly disposed of in accordance with media sanitization and destruction requirements in the FBI

CJIS Criminal Justice Information Services Security Policy, Policy Area 8: Media Protection. These processes shall be carried out or witnessed by authorized personnel.

- Authorized personnel shall destroy printed CJI by cross-cut shredding or incineration; authorized personnel shall witness this process if it is conducted by non-authorized personnel.
- Digital media containing CJI shall be sanitized by at least three times overwrite or degauss prior to disposal or release for reuse by unauthorized individuals. If digital media are destroyed, they must be sanitized then cut up, shredded, or otherwise rendered completely inoperable so that no data can be recovered.

4. Outsourcing

Unless approved in writing by the Criminal Justice Information Services Systems Agency, which is the State of Alaska Department of Public Safety, outsourcing media storage and disposal to unauthorized personnel who would have unescorted access to unencrypted CJI is not permitted. Before District outsources functions to non-agency personnel or contractors (i.e., delegation of in-house operations to a third-party, such as IT functions, administrative operations, etc.), District must first have prior, written approval from the Criminal Justice Information Services Systems Agency, which for the State of Alaska is the Department of Public Safety, before permitting unescorted access to unencrypted CJI.

5. Enforcement

Any employee found to have violated this policy may be subject to disciplinary action, up to and including civil and/or criminal penalties and/or termination of employment. For further information, consult District's CJI misuse policy.

(cf. 1340 - Access to District Records)

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential Information)

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism, Theft, Graffiti)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion)

(cf. 5144.2 - Discipline for Students with Disabilities)

(cf. 5145.11 - Questioning and Apprehension)

(cf. 5145.12 - Search and Seizure)

(cf. 6161.4 - Internet)

DE. Security Incident Response

1. Overview

A security incident response addresses how District will handle a confirmed security incident that resulted in a compromise of criminal justice information (CJI), whether the breach, theft, intrusion, or other such violation was physical (e.g., paper files, copies of fingerprint cards, etc.) or logical (i.e., digital). Notification to the State of Alaska Department of Public Safety (DPS) Criminal Justice Information Services (CJIS) Information Security Officer (ISO) is required if the incident involved CJI.

2. Purpose

The purpose of this policy is to outline the steps District will take for a confirmed security incident that involves CJI.

3. Scope

This policy applies to employees, contractors, consultants, temporary staff, and other workers at District, who work with or have access to State and/or FBI criminal justice information (CJI). This policy applies to all equipment that is owned or leased by District.

4. Policy

Whoever discovers the incident shall immediately contact their immediate supervisor. ~~S/he~~ [The person who discovers the incident](#) shall include in a written report, in as much detail as possible, what was occurring that lead up to the discovery of the incident.

1. The superintendent or designee shall conduct an investigation to determine what caused the purported incident.
2. If a security incident is declared, District will take the following steps:

- a. For an incident involving physical breaches (building break-ins, stolen items, etc.), District shall do the following:
 - i. Report the incident to the appropriate authorities.
 - ii. Follow appropriate procedures to secure the area and prevent additional breaches from occurring.
 - iii. Review policies and procedures currently in place; recommend updates and/or revisions if warranted.
 - iv. If breach is by employee(s) or student(s), ensure the appropriate disciplinary procedures are followed.
- b. For an incident involving logical breaches (hacking, social engineering, ransomware, etc.), District shall do the following:
 - i. Report the incident to the appropriate authorities.
 - ii. Follow appropriate procedures to secure network and prevent additional breaches from occurring.
 - iii. Review policies and procedures currently in place; recommend updates and/or revisions if warranted.
 - iv. If breach is by employee(s) or student(s), ensure the appropriate disciplinary procedures are followed.
- c. Within forty-eight (48) hours of a declared security incident, the ~~DPS~~ [Alaska Department of Public Safety](#) ~~CJS~~ [Criminal Justice Information Services](#) ~~ISO~~ [Information Security Officer](#) shall be notified at DPS.AUDIT@ALASKA.GOV and/or by calling 907-334-0857.
- d. After the incident is resolved, District will confer with all parties involved in the security incident response and develop a "Lessons Learned" report which will detail the incident and response actions, as well as how District will reassess existing policies and procedures to reduce the likelihood of a repeat security incident.

(cf. 4118 - Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

(cf. 3515 - School Safety and Security)

(cf. 3515.4 - Recovery for Property Loss or Damage)

(cf. 5131.5 - Vandalism, Theft, Graffiti)

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion)

(cf. 5144.2 - Discipline for Students with Disabilities)

(cf. 5145.11 - Questioning and Apprehension)

(cf. 5145.12 - Search and Seizure)

Added 02/2019

Adoption Date: 04/09/98

Southeast Island School District

AR 3541.1 School-Related Trips

TRAVEL GUIDELINES

When driving on a school-sponsored trip the following guidelines will be followed:

If the projected arrival time will be after 12:00 midnight, the vehicle occupants will stay overnight unless the principal, designee or the superintendent grants a specific extension in advance. It is the driver's responsibility to make sure he/she has contact telephone information before beginning travel.

DRIVER QUALIFICATIONS

Drivers of district vehicles and anyone transporting students for school-related trips will be appropriately licensed and qualified as follows (*Note: Drivers who fail to meet these standards will not be used*):

Each driver must have a current driver license that meets all State of Alaska requirements and has the appropriate endorsement(s) for the vehicle the driver is driving.

Anyone operating a district vehicle or transporting students in a district or private vehicle on a school-related trip will receive Vehicle Driver Safety Awareness Training at least once every two years. Individuals must have vehicle driver training before transporting students. The district will provide training.

Drivers must have a satisfactory background check of their license to ensure their license is current and they meet the District's acceptable driver requirements. The Superintendent or designee will ensure background checks are completed.

Acceptable Driver Requirements

To qualify as an acceptable driver, a driver must NOT be:

1. A driver with any one of the listed *Serious Violations* committed in the last 3 (three) years.
2. A driver with more than two *Serious Violations* committed between three and eight years ago.
3. A driver with any combination of accidents (regardless of fault) and other moving violations, which total three during the previous three years. Any driver with a combination of two during this time period will be considered marginal – See *Monitoring Drivers*.
4. A driver with an international or foreign driver's license.
5. A driver who has held a drivers license less than (3) years, regardless of age.

New Administrative Regulation

6. Any driver who is not licensed in the state where they reside within 90 days is an unacceptable driver. State of Alaska law requires resident drivers to become licensed within 90 days of their move to the state.
7. A driver who is less than 21 years of age.

Serious Violations:

1. DWUI/DWI – Drugs or Alcohol
2. Hit and run
3. Failure to report an accident
4. Negligent homicide using a motor vehicle
5. Driving while license is suspended or revoked
6. Using a motor vehicle for the commission of a felony
7. Operating a motor vehicle for the commission of a felony
8. Permitting an unlicensed person to drive
9. Reckless Driving
10. Speed Contest
11. Illegal passing of a school bus
12. Other violations considered serious by state law
13. Careless driving
14. Failure to obey traffic control signs in school zones, playgrounds, crosswalks, or parks
15. Failure to yield to emergency vehicles
16. Negligent driving
17. Fleeing or attempting to flee a police officer

Monitoring Drivers

Unacceptable drivers should not be allowed to drive for one year or until the motor vehicle record (MVR) reflects marginal status. If an exception needs to be made for an unacceptable driver, it should be subject to:

1. His/her MVR will be checked every six months for at least two years to verify that there are no new convictions and/or accidents.
2. If there are any new incidents on the MVR during this two-year period, driving privileges will be suspended for at least one year (depending on conviction and accident frequency).

Students may be transported by relatives who do not meet the driver qualifications in this section only with the prior written approval of the parent(s) or guardian(s), and principal or designee.

DRIVER LIMITATIONS AND RESPONSIBILITIES

Drivers are expected to operate vehicles in a safe, responsible manner at all times. When circumstances occur that are not covered by district policy or administrative procedure, drivers are expected to use their best judgment and remember that student safety is paramount. If there is a conflict between student safety and district policy or

New Administrative Regulation

administrative procedure, the driver's primary responsibility is to ensure all students are safe.

Each driver must perform a safety check of his/her assigned vehicle before commencing travel and as needed thereafter. This safety check includes inspection of tires, brakes, lights, steering, heater/defroster, and wipers to ensure that all are operating satisfactorily. On long trips, oil and coolant levels should be checked regularly.

Drivers will report any vehicle operation problems to the transportation supervisor.

The driver will wear a seat belt whenever operating a vehicle. The driver shall ensure every passenger has his/her seat belt on at the beginning of the trip and after every stop before commencing travel.

Headlights will be used whenever the vehicle is being operated.

Under no circumstance are any of the vehicles to be driven in excess of the posted speed limits or at a speed greater than conditions warrant.

District vehicles are to be used only for official school business, unless the Superintendent grants prior approval for personal use.

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 ²⁶⁵ • Exemplary Stakeholder Nominations



ASC Agenda

Barry C. Stewart Kasaan School

11/20/2023

Call to order:

Time:4:26pm

Attendance: Mike Congdon , Karen Freese , Jessica West , Terry West , LaNeice Cogdon, Andy West

Approve the Agenda :

Motion to approve: Jessica

Second:Karen

All in favor? y Any opposed?n

Motion Passed? (yes or no)y

Approval of last meeting minutes:Link (https://docs.google.com/document/d/1i7Ub9Zu6N4PVqnH1psQIGKKoBfi5WZ8G_7Fdfd3jCs/edit)

Motion to approve:Jessica

Second:Andy

All in favor? y Any opposed?n

Motion Passed? (yes or no)y

People to be Heard/ Public Comment/ Adjustments to Agenda:

Any advance requests:

Tongass Federal Credit Union discussion- An ongoing thing is we are trying to get new people on the account and the Credit Union doesn't want to do it. Tongass will not just accept the meeting minutes anymore. Jessica mentions that we move our account to Wells Fargo instead of Tongass. We need to bring this issue up to Rod. Jessica and Terry can just go get the debit cards and the school can use them.

Jessica want to talk about donating money to TB for Jerseys - Thorne Bay is lacking jerseys and we are always joining the TB teams. We could donate to the purchase of new jerseys.

Approve to send \$500 to the Thorne Bay ASC for Jerseys.

Motion to approve:Terry

Second:Andy

All in favor? y Any opposed?n

Motion Passed? (yes or no)y

Other:

Lead Teacher Report:

MAP testing is coming two weeks before Christmas - two weeks after Christmas. Giving us 4 weeks. Mike is excited to see the results, thinking the kids will be showing growth. Jessica mentioned the option to hold back a child due to this test. Karen Freese shared her opinion on holding a child back due to a test. Jessica wants to put the information out to parents.

Mike talked about offering college credit for the Whale Fest trip. Tomorrow will be a meeting for the kids and parents to learn more about it.

Wood sheds are getting worked on.

The kids have been making french fries with the potatoes they grew in the greenhouse. There is other stuff in the greenhouse we need to take care of.

Mike went to the bank to order more checks from the bank - more info in new business.

Treasury Report:

Period report covers: Octobers statement is not available

Cash balance at beginning:
Income received during:
Expenses paid during period:
Cash at end of period:

1 check was written for playground equipment payment.

Teri talked with Rod about the money that she has for the playground equipment, it is in debate about how to do it. Discussion about the 3 sided building and insulation. Also mentioned the possibility of a climbing wall. Talked about the boiler shed leaking and filling with water.

Old business:

New Business:

Christmas Party - Date 14th of Dec. at the Café. Jessica West purchased a skits and songs. The kids are excited to do it. The preschool is planning on a dance. We will have a potluck. With the School providing the main dish. (Ham and rolls) OVK will be providing the Stockings for the kids. Andy will be in charge of the Angel tree. Applications will be sent out and presents will be purchased for the kids that sign up. We will purchase from Walmart or on island.

Item #1: Set aside \$300.00 money for the christmas party food.

Motion to approve: Jessica

Second: Andy

All in favor? y Any opposed? n

Motion Passed? (yes or no) y

Item #1: set aside up to \$750.00 for the Angel Tree gift program.

Motion to approve: Andy

Second: Karen

All in favor? y Any opposed? n

Motion Passed? (yes or no) y

Adjournment:

Motion to adjourn by:: Jessica West at 6:16 pm

Second: Andy West

All in favor? Yes Any opposed? No

Motion Passed? (yes or no) Yes



Naukati School

100 Heather Street
P.O. Box NKI
Naukati, Alaska 99950
907.629.4121



Advisory School Council Meeting NOTES

Tuesday, September 14, 2023

3:45pm

In person

I. Call to order at: 3:49pm

- A. Individuals Present: **Laura Anania, Mollie Harrings, Sharlet Collins, Ernie Jones, Janie Waiscott, Dawn Sheets**

II. Approval of agenda:

- A. Motion to approve: **Dawn made motion**
B. Seconded: **Sharlet seconded**
C. Motion Passed? **Yes**

III. Approval of minutes from prior meeting:

- A. Motion to approve: **No notes present. Move to next meeting**
B. Seconded:
C. Motion Passed?

IV. Treasurer:

- A. Current finances as of statement for October 2023= **\$29,906.70 +\$675 deposit over the weekend from Teacher inservice from August and Dungeon cleaning over the summer**

V. People to be Heard/Public Comment

- A. Any advance requests- **NONE**

VI. District Administration:

- A. Superintendent: **not present**
B. Principal: **not present**

C. Others:

VII. School Staff

A. Lead Teacher: **Wrestling doing well. We had 2 extra wrestlers join in, one from Coffman Cove. They have had three meets already. Taekwondo is going 2/days a week for elementary students. Thanksgiving potluck planned for Nov.21 with ASC providing potatoes, stuffing Turkeys and Hams. Christmas Cookie Exchange and program planned for Dec.12. Had a great turn out for Veteran's Day Dinner**

B. Coaches: **Archery starts after Thanksgiving.**

VIII. Old Business: NONE

IX. New Business

A. Request for Mother's Day bulb & soil purchases: Suggestion of up to \$400

1. Laura made a motion to spend up to \$400 for flower bulb supplies for Mother's Day sale fundraiser. Dawn seconded. AIF. Motion passes.

B. Request for Wrestling funds for travel and food to Wrangell

1. Request made for a total of \$2200.00 for travel and food. Dawn made a motion to spend up to \$2200.00 for Wrangell wrestlers funds. Ernie seconded. AIF. Motion passes.

- a) -discussion followed of using what we could of school budget before tapping into ASC.

C. Request for Wrestling funds for travel and food to Juneau Regionals

1. Request made for a total of \$3500.00 for travel and food. Dawn made a motion to spend up to \$3500.00 for Juneau wrestlers funds. Sharlet seconded. AIF. Motion passes.

- a) -discussion followed of using what we could of school budget before tapping into ASC.

D. Presentation & Conversation of School Improvement grant information

1. Successes noted from attendees:

- a) Ordered Battle of the Book early

- b) Open communication-feedback sharing
 - c) Staff & Student camaraderie
 - d) Team is focused on what's best for kids
2. Suggestions: continue to order high interest books to update library, family fun nights, extra staffing to do small jobs, magazine subscriptions such as Highlights, National Geography for kids, Zoobooks

X. **Schedule Next Meeting:** *Suggested date of December 5, 3:45pm, 2023*

XI. **Adjournment:** 5:20pm

- A. Motion to Adjourn by: Sharlet made motion to adjourn.
- B. Seconded by: Dawn Seconded. Meeting adjourned.

Signature _____ Date: _____

Port Alexander ASC

Month of November Meeting

Officers: Molly President, VP Michaela, Treasure Shanna, Secretary Julia

Date/Time: November 14, 2023

Attendance: Laura, Michaela, Julia, Shanna

Meeting called to order by: Michaela at 3:35,

Motion to approve Agenda : Julia Approves , Shanna second AIF

Reports:

District Office: Shaine/Rod? - Admin was traveling and will zoom in if can.

Teachers - Read Board Report (see attached)

Added by Michaela: Whalefest - amazing, all kids got home safely, tons of help from volunteers- Ryan Martin and Michaela's father took them whale watching among many other activities while in Sitka. Raptor Center let in the students for free with tour even though they were closed.

Treasurer: Shanna couldn't log in. Will have to trouble shoot and call the bank. Bank has been challenging. She had to change her password, then now it won't let her in. We had around \$13,000 last month, and with tuition checks we will have around \$15,000.

Student Council: NA - Ask Torin to see if he's interested! Michaela will ask him.

Old Business from October:

- **Topping Trees for clear view with Starlink:** Who wants to reach out to Jay? - We can get the number from Keith - Julia will contact him about a quote for topping the trees, then Julia will let district know and we will see what the plan moving forward will be.
 - ASC discussed possibly thinking of a back-up internet rather than starlink just in PA since starlink isn't clear.
 - Once we have the quote, we will reach out to admin to find out if SISD will pay to top trees
- **Food Service - Single Serve Containers** - We will use what we have, and on the next big order, Mariia will order boxed single-serve cereal containers, continue using the milk because they are boxes, and we will be able to get fresh fruit from the store instead of plastic cereal containers and plastic fruit cups.
- We need to pay Jim Deginerio \$100/day - Shanna will write a check and send off in the mail.
- ATTSAA - payments
 - Once ASC pays all the bills, we will create an invoice for SISD to see what SISD will cover regarding costs.
 - need to pay last flights, whalefest fees for course, last night at Sheldon Jackson, and reimbursement to Michaela for food while at Whalefest.

New Business:

- **Christmas Bazaar- December 9th - time 11-1**
 - Craft center set up in addition to selling local items
 - Michaela will facilitate a paper-making craft
 - Shanna will brainstorm some ideas for another craft station.

- **Wreath making** - Wednesday December 6th - 1:30 for adults in Bear Hall
 - Shanna will check for wreath making materials - metal, ribbon
 - Make clay ornaments in school- Julia or Patrick will facilitate this before December 6th.
- **Santa letters** -Write them in school - done by December 7th - Patrick already got this completed.
 - Up to \$25/kid - 3 wishlist items -Comes from PA Country Club account.
- **2024 ATTSAA Meeting date:**
 - Involve PA parents and Paul - Wednesday 29th at 3:30
 - Purpose of the meeting: to see what parents of PA would like to advocate for during the 2024-25 school year.
- **School Photos - Julia saw Rod's email about school photos. Julia wanted to ask community if we are interested in being involved in this opportunity.**
 - Yes, the community would like to get a professional out to take school and family photos.
 - Julia can reach out to Rod about PA getting this opportunity

Next meeting: Thursday, December 7th at 3:30

Comments: We would like to advocate for admin to come out to Port Alexander and Everett.

Adjournment: Shanna adjourn at 4:23, Julia second, AIF

Whale Pass School Advisory School Council Meeting Minutes

Tuesday, October 24, 2023

3:30 pm

Google Meet Link:

meet.google.com/edk-efed-nog

- A. **Call To order:** Meeting was called to order at 3:33 pm.
- B. **Approval of agenda:** John Cook made a motion to approve the agenda, Kayleena Toman seconded the motion. All in favor, the motion passed.
- C. **Approval of minutes from September 26,, 2023 meeting:** Jesse Dempsey made a motion to approve the minutes, Jackson Toman seconded the motion. All in favor, motion passed.

C. **People to be heard:** Andy Cook, Rod Morrison, Shaine Nixon

D. **ASC Officers:**

- **Superintendent: Rod Morrison**
- **Principal: Shaine Nixon**
- **President— Kayleena Toman**
- **Treasurer— *Open***
- **Lead Teacher— Andy Cook**

E. **Items for Advisory School Council Consideration:**

- **New Business**
- Board meeting on Wednesday, 25th at 5:30
- Bake Sale review: Gross sales were \$1,089.00, Astrid made the deposit in the ASC account earlier today.
- Halloween trick-or-treating on October 31, leave school at 4:30 pm
 - We will pick cranberries in the morning for our Thanksgiving meal, and carve pumpkins in the afternoon.
- Review of August & September financial statements: Andy reviewed the financial statements.
- Walkathon will be on Thursday, 26th. Leave school about 9-9:30 (after it warms up a little!) Route will be to Exchange Cove, cook lunch there, then walk back as far as students can make it.
- Community Service Opportunity: Make O2 tank holders in EPS office; Andy stated that Jenny Vasser had asked him if the school could make tank holders for the EMS office.

F. **Announcements:**

- ***Date of the next ASC meeting will be November 28 , 2023, 3:30pm***

- G. Adjournment:** Jackson Toman made a motion to adjourn the meeting at 3:40 pm. Kiya Toman seconded the motion. All in favor, motion carried.
- H. Attendance:** Andy Cook, Kayleena Toman, Caleb Toman, Michelle Dempsey, Matt Gore, Megan Woods, Elisa Rosier, Rod Morrison, WPS students.

BB 9323 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.
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)

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(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

Adoption Date: 04/09/98

Southeast Island School District
