



**SOUTHEAST ISLAND SCHOOL DISTRICT**  
**BOARD OF EDUCATION**  
Regular Meeting  
Wednesday, November 20, 2024

**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/88687326569?pwd=DXmWL9TECTSMK2PvcP7Re1M1sLmbcn.1>

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 5
8. CONSENT AGENDA: (Items listed under CONSENT AGENDA are considered to be routine by the School Board and will be approved in one motion unless a Board Member requests that an item be considered separately.)
  - A. Approval of October 30, 2024, Meeting Minutes 7
  - B. Approval of November 2024 Financial Report 12
  - C. Employment
    1. FY 2025 Extracurricular Contracts: Amanda Baker (Archery Coach, Hollis), Sharlet Collins (Archery Coach, Naukati), Michael Congdon (Archery Coach, Kasaan), Anthony Cook (Archery Coach, Whale Pass), Terri Kohn (Archery Coach, Thorne Bay), Patrick Trischman (Archery Coach, Port Alexander)
  - D. FY 2025 Classified Employment: Trapper Nelson (Custodian, Thorne Bay)
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13. ADVANCE PLANNING

A. January 2025 Regular Meeting: 3rd Wednesday is January 15, 2025 (Location: Barry Craig Stewart Kasaan School)

B. AASB Winter Boardsmanship Academy (December 13-14, 2024, Anchorage) 254

14. PUBLIC COMMENT 255

15. BOARD COMMENT

16. EXECUTIVE SESSIONS

17. ADJOURNMENT

**MEETING CONDUCT**

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

**Parliamentary Procedure**

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

**Quorum**

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

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

**Abstentions**

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

*(cf. 9270 - Conflict of Interest)*

**Public Participation**

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

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

**MEETING CONDUCT (continued)**

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

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

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

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

*Legal Reference:*

ALASKA STATUTES  
*29.20.020 Meetings public*

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



**SOUTHEAST ISLAND SCHOOL DISTRICT  
BOARD OF EDUCATION  
REGULAR MEETING  
October 30, 2024**

**MINUTES**

Location: Naukati School, 100 Heather Street, Naukati, AK 99950 and via Zoom from other schools and remotely.

**CALL TO ORDER**

Board Clerk Sandy Curtis called the meeting to order at 5:31 PM

**ROLL CALL**

Ben Blair, Debbie Fehr, and Tony Lovell attended in person. Sandy Curtis and Molly Kimzey attended via audio/video conference.

Quorum: yes

**APPROVAL OF AGENDA**

**Motion:** Approve the agenda

**By:** Lovell

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

**WELCOME TO VISITORS**

Board Clerk Sandy Curtis welcomed visitors: Andy Cook, Astrid Richard-Cook, Teagen Taylor, Amanda Blankenship, Terri Kohn, Dixie Somerfield, Shaine Nixon, Mike Congdon, William Tyrell, Lisa Cates, Robbin Perkins, Matt Gore, Scott Randall, Sharlet Collins, Cassandra Christopherson, Lucienne Smith

**PUBLIC COMMENT**

None

**BOARD VACANCY: SECTION II, SEAT C**

**Motion:** Appoint William Tyrell to fill Board of Education Seat C until the next regular election in October 2025.

**By:** Lovell

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

William Tyrell took the oath of office and was sworn in, replacing Sandy Curtis as the new school board member for Seat C. Sandy Curtis stepped down and left the meeting.

### APPOINT CHAIR PRO TEMPORE

**Motion:** Appoint Tony Lovell as chair pro tempore until the Board President is elected and sworn in.

**By:** Kimzey

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

### STUDENT REPRESENTATIVE

**Motion:** Appoint Teagen Taylor as Student Representative(s) to the Board of Education.

**By:** Tyrell

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

Teagen Taylor took the oath of office and was sworn in as student representative to the school board.

### ELECTION OF OFFICERS

**Board President Nominations:** Tony Lovell

**Vote for Tony Lovell for the office of board president**

**Student Representative Vote:** Yea: 1; Nay: 0

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** Tony Lovell was appointed as board president.

Tony Lovell took the oath of office and was sworn in as board president.

**Board Clerk Nominations:** Molly Kimzey

**Vote for Molly Kimzey for the office of board clerk**

**Student Representative Vote:** Yea: 1; Nay: 0

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** Molly Kimzey was appointed as board clerk.

Molly Kimzey took the oath of office and was sworn in as board clerk.

### CONSENT AGENDA

**Motion:** Approve the consent agenda, including the 9/23/2024 meeting minutes, the October 2024 financial report, and employment including a FY 2025 administrator contract addendum for Astrid Richard-Cook; FY 2025 extracurricular contracts for Jennifer Andis, Mel Cook, and Maria Lineker; FY 2025 extra duty contract for Amanda Blankenship; FY 2025 classified employment for Joshua Hayes and Jack

*Nicholson; and FY 2025 classified employment, pending receipt of required documentation, for Casey Bunker and Derek Shell.*

**By:** Kimzey

**Second:** yes

**Student Representative Vote:** Yea: 1; Nay: 0

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

## **ADMINISTRATIVE/BOARD REPORTS**

Superintendent Rod Morrison invited the schools to share highlights of their reports.

Area Principal/Dean of Students Shaine Nixon read the AK-TRAILS report. Lead Teacher Mike Congdon shared highlights from Barry Craig Kasaan School. Co-Lead Teacher Lisa Cates shared highlights from Hollis School. Teacher Sharlet Collins shared highlights from Naukati School. Teacher Matt Gore shared a video created by student Levi Gore. Lead Teacher Patrick Trischman shared highlights from Port Alexander School and the ATTSAA Program. Lead Teacher Andy Cook shared highlights from Whale Pass School. Area Principal/Dean of Students Shaine Nixon shared highlights from Thorne Bay School and the District.

Superintendent Morrison read a proclamation to recognize and celebrate Principal/Dean Nixon as part of National Principals' Month. He then shared his report. Topics included: engagements and events, teacher mentoring, news and legislative update, and shout-outs. Also included in his report was information about the 2025 Youth Risk Behavior Survey, including questions on the survey, and an AK State Board of Education resolution regarding cell phone use (Resolution 09-2024). Superintendent Morrison then invited each department to share highlights of their reports.

Activities Director Amanda Blankenship shared highlight of District activities. Contracted Business Manager Lucienne Smith shared highlights of the business report. Maintenance Director Scott Randall shared highlights from the maintenance department. Special Programs Coordinator Robbin Perkins shared highlights from the special programs department. State & Federal Programs/Grants Coordinator Astrid Richard-Cook shared highlights from the state and federal programs/grants department

## **BUSINESS ITEMS**

**Motion:** Approve them [the updates to BP 1250, BP 5121, BP 5123, BP 5125.3, BP 5131.1, BP 5131.5, BP 5131.6, BP 5141.3, BP 5141.31, BP 5141.51, BP 6146.5, BP 6161.2, BB 9320, and BB 9322].

**By:** Kimzey

**Second:** yes

**Student Representative Vote:** Yea: 1; Nay: 0

**Board Vote:** Yea: 3; Nay: 0; Abstain: 2

**Resolved:** motion passed

**Original Motion:** Move 14.C. second readings for BP 0500, BP 0510, BP 0520, and BP 0530 to vote [for approval]

**By:** Fehr

**Second:** yes

**Amendment to the Motion:** Amend the current motion to remove BP 0530, Discontinuation or Closure of Schools

**By:** Kimzey

**Second:** yes

**Student Representative Vote:** Yea: 1; Nay: 0

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** amendment passes

**Amended Motion:** Move 14.C. second readings for BP 0500, BP 0510, and BP 0520 to vote [for approval]

**Student Representative Vote:** Yea: 1; Nay: 0

**Board Vote:** Yea: 3; Nay: 0; Abstain: 2

**Resolved:** motion passed

Student Representative Teagen Taylor left the meeting.

**Motion:** Move BP 1000, BP 1020, BP 1100, and BP 1112 to a second reading.

**By:** Kimzey

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

**Motion:** Appoint Debbie Fehr as the legislative liaison.

**By:** Blair

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

**Motion:** Appoint Tony Lovell as the youth advocate liaison.

**By:** Lovell

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

## ADVANCE PLANNING

The next regular Board meeting will be on November 20, 2024, at 5:30 PM in Hollis, AK.

**PUBLIC COMMENT**

Debbie Fehr commented regarding the Food Bank. Rod Morrison gave a shout out to Stephen Castor for his efforts in Hollis. Tony Lovell commented about the Thorne Bay Harvest Festival. Lisa Cates commented regarding election polls.

**BOARD COMMENT**

Molly Kimzey welcomed Ben Blair and Bill Tyrell to the board. Tony Lovell thanked the new board members for serving.

**ADJOURNMENT**

**Motion:** Adjourn at 7:53 [PM].

**By:** Lovell

**Second:** yes

**Board Vote:** Yea: 5; Nay: 0

**Resolved:** motion passed

**Time:** 7:54 PM

\_\_\_\_\_  
Tony Lovell, Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Molly Kimzey, 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](mailto:sisd@sisd.org)

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### 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 in the "FROM" field.

**Date:** NOVEMBER 15, 2024

**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 / 24

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
100 GENERAL OPERATING FUND	359,808.00	1,813,718.44	5,710,520.00	3,896,801.56	32 %
205 PUPIL TRANSPORTATION FUND	0.00	79,537.00	219,924.00	140,387.00	36 %
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	0.00	190.00	190.00	0 %
255 FOOD SERVICE FUND	18,234.43	18,374.43	142,000.00	123,625.57	13 %
256 FRESH FRUIT & VEGETABLES	1,024.42	1,024.42	8,625.01	7,600.59	12 %
260 TITLE I-A BASIC	150.55	14,396.48	101,673.02	87,276.54	14 %
261 TITLE I-C MIGRANT	8,834.25	8,834.25	107,110.98	98,276.73	8 %
262 MIGRANT BOOKS	0.00	0.00	3,479.00	3,479.00	0 %
264 Title IVA INNOVATIVE	0.00	0.00	14,751.18	14,751.18	0 %
266 TITLE IIA PRINCIPAL/TEACHER RETENTION &	1,191.93	1,191.93	23,086.80	21,894.87	5 %
268 TITLE VI-B IDEA	0.00	0.00	54,404.00	54,404.00	0 %
270 TITLE VI-B SEC 619 PRESCHOOL DISABLED	0.00	0.00	4,434.00	4,434.00	0 %
271 CARL PERKINS	0.00	0.00	27,000.00	27,000.00	0 %
272 SAFETY & WELL BEING	0.00	2,343.42	10,000.00	7,656.58	23 %
274 TITLE IA SCHOOL IMPROVEMENT	0.00	2,349.71	50,000.00	47,650.29	5 %
275 HOMELESS - EHCY	0.00	0.00	1,000.00	1,000.00	0 %
280 CSLD	6,712.28	6,712.28	143,907.14	137,194.86	5 %
353 RURAL UTILITIES SERVICE	0.00	0.00	609,098.68	609,098.68	0 %
358 SOAR - KLAOCK	0.00	0.00	8,900.00	8,900.00	0 %
360 INDIAN EDUCATION	0.00	11,907.00	11,907.00	0.00	100 %
365 REAP	0.00	3,173.00	3,173.00	0.00	100 %
366 SELECT - KLAOCK	0.00	0.00	120,000.00	120,000.00	0 %
370 SUCCEED	0.00	147,055.35	499,660.00	352,604.65	29 %
375 TEACHER HOUSING	350.00	34,929.03	110,000.00	75,070.97	32 %
378 WHOLE KIDS FOUNDATION GARDEN GRANT - COFFMAN COVE	0.00	0.00	3,000.00	3,000.00	0 %
381 USDA SPECIALITY CROP BLOCK GRANT	0.00	0.00	44,388.84	44,388.84	0 %

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Revenue Budget vs Actuals  
For the Accounting Period: 11 / 24

Fund	Received		Estimated Revenue	Revenue %	
	Current Month	Received YTD		To Be Received	Received
501 CIP-DISTRICT MAJOR MAINT	0.00	0.00	25,000.00	25,000.00	0 %
515 AEA-DENALI COMMISSION COFFMAN COVE BIOMASS GAP	0.00	0.00	164,915.00	164,915.00	0 %
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	0.00	500,000.00	500,000.00	0 %
536 20-002 HOLLIS K-12 SCHOOL REPLACEMENT DESIGN &	0.00	0.00	414,940.74	414,940.74	0 %
537 AK HOMELAND SECURITY & EMERGENCY MGMT	0.00	0.00	262,000.00	262,000.00	0 %
711 STUDENT AGENCY FUND AGRICULTURE	321.00	953.32	0.00	-953.32	%
<b>Grand Total:</b>	<b>396,626.86</b>	<b>2,146,500.06</b>	<b>9,399,088.39</b>	<b>7,252,588.33</b>	<b>23 %</b>

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 11 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
100 GENERAL OPERATING FUND	28,225.70	1,462,735.38	5,710,883.00	5,710,883.00	4,248,147.62	26%
205 PUPIL TRANSPORTATION FUND	684.88	27,620.14	138,262.00	138,262.00	110,641.86	20%
237 ALASKA PRE ELEMENTARY PROGRAM	0.00	185.26	190.00	190.00	4.74	98%
255 FOOD SERVICE FUND	1,129.53	115,266.08	293,235.23	293,235.23	177,969.15	39%
256 FRESH FRUIT & VEGETABLES	0.00	8,672.54	1,078.13	8,625.01	-47.53	101%
260 TITLE I-A BASIC	990.00	22,683.82	101,672.81	101,672.81	78,988.99	22%
261 TITLE I-C MIGRANT	52.48	13,953.21	106,827.87	106,827.87	92,874.66	13%
262 MIGRANT BOOKS	0.00	0.00	3,479.00	3,479.00	3,479.00	0%
264 Title IVA INNOVATIVE	0.00	0.00	14,741.97	14,741.97	14,741.97	0%
266 TITLE IIA PRINCIPAL/TEACHER	350.00	1,541.93	23,086.80	23,086.80	21,544.87	7%
268 TITLE VI-B IDEA	2,512.50	10,763.98	53,225.00	53,225.00	42,461.02	20%
270 TITLE VI-B SEC 619 PRESCHOOL	0.00	0.00	4,434.00	4,434.00	4,434.00	0%
271 CARL PERKINS	0.00	12,112.08	21,985.13	21,985.13	9,873.05	55%
272 SAFETY & WELL BEING	0.00	8,575.42	10,000.00	10,000.00	1,424.58	86%
274 TITLE IA SCHOOL IMPROVEMENT	11,546.64	26,867.44	49,981.87	49,981.87	23,114.43	54%
275 HOMELESS - EHCY	0.00	2,629.29	1,000.00	1,000.00	-1,629.29	263%
280 CSLD	0.00	19,686.73	146,891.58	146,891.58	127,204.85	13%
353 RURAL UTILITIES SERVICE	0.00	10,248.00	609,098.68	609,098.68	598,850.68	2%
358 SOAR - KLAOCK	0.00	8,819.52	8,900.00	8,900.00	80.48	99%
360 INDIAN EDUCATION	0.00	0.00	11,907.00	11,907.00	11,907.00	0%
365 REAP	0.00	3,173.00	3,173.00	3,173.00	0.00	100%
366 SELECT - KLAOCK	0.00	102,420.10	120,000.00	120,000.00	17,579.90	85%
368 THRIVE	0.00	300.00	94,695.47	94,695.47	94,395.47	0%
370 SUCCEED	7,640.14	214,317.84	499,660.00	499,660.00	285,342.16	43%
375 TEACHER HOUSING	712.70	18,156.53	50,000.00	50,000.00	31,843.47	36%

SOUTHEAST ISLAND SCHOOL DISTRICT  
Statement of Expenditure - Budget vs. Actual Report  
For the Accounting Period: 11 / 24

Fund	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Comm.
378 WHOLE KIDS FOUNDATION GARDEN GRANT	0.00	0.00	3,000.00	3,000.00	3,000.00	0%
381 USDA SPECIALITY CROP BLOCK GRANT	2,781.28	33,111.38	44,388.84	44,388.84	11,277.46	75%
501 CIP-DISTRICT MAJOR MAINT	0.00	43,928.89	44,000.00	44,000.00	71.11	100%
515 AEA-DENALI COMMISSION COFFMAN COVE	0.00	40,783.95	164,915.00	164,915.00	124,131.05	25%
535 COPS SCHOOL VIOLENT PREVENTION- DOJ	0.00	0.00	500,000.00	500,000.00	500,000.00	0%
536 20-002 HOLLIS K-12 SCHOOL	0.00	25,452.02	414,940.74	414,940.74	389,488.72	6%
537 AK HOMELAND SECURITY & EMERGENCY	0.00	0.00	262,000.00	262,000.00	262,000.00	0%
711 STUDENT AGENCY FUND AGRICULTURE	0.00	845.54	0.00	0.00	-845.54	0%
Grand Total:	56,625.85	2,234,850.07	9,511,653.12	9,519,200.00	7,284,349.93	23%

100 GENERAL OPERATING FUND

Function / Object	Received		Estimated Revenue	Revenue	% Received
	Current Month	Received YTD		To Be Received	
000					
0000					
30 EARNINGS ON INVESTMENTS	0.00	5,949.65	0.00	-5,949.65	** %
40 OTHER LOCAL REVENUES	421.00	2,879.06	25,000.00	22,120.94	11 %
50 STATE REVENUE	0.00	0.00	562,734.00	562,734.00	0 %
51 STATE-FOUNDATION PROGRAM	359,387.00	1,796,935.00	4,462,920.00	2,665,985.00	40 %
56 TRS On-Behalf	0.00	0.00	292,972.00	292,972.00	0 %
57 PERS On Behalf	0.00	0.00	44,074.00	44,074.00	0 %
150 FEDERAL SOURCES THRU THE STATE	0.00	0.00	290,000.00	290,000.00	0 %
230 OTHER-SALE OF PROP & EQUI	0.00	6,860.55	0.00	-6,860.55	** %
250 TRANSFER FROM OTHER FUNDS	0.00	0.00	32,820.00	32,820.00	0 %
299 PRIOR YEAR PO REVENUE	0.00	4.18	0.00	-4.18	** %
Function Total:	359,808.00	1,812,628.44	5,710,520.00	3,897,891.56	31 %
Org Total:	359,808.00	1,812,628.44	5,710,520.00	3,897,891.56	31 %
625 NAUKATI					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	90.00	0.00	-90.00	** %
115 ARCHERY					
Function Total:	0.00	90.00	0.00	-90.00	** %
Org Total:	0.00	90.00	0.00	-90.00	** %
628 THORNE BAY					
700 STUDENT ACTIVITIES					
40 OTHER LOCAL REVENUES	0.00	1,000.00	0.00	-1,000.00	** %
109 MS-ELEM WRESTLING					
Function Total:	0.00	1,000.00	0.00	-1,000.00	** %
Org Total:	0.00	1,000.00	0.00	-1,000.00	** %
Fund Total:	359,808.00	1,813,718.44	5,710,520.00	3,896,801.56	31 %
Grand Total:	359,808.00	1,813,718.44	5,710,520.00	3,896,801.56	31 %

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
621 HOWARD VALENTINE						
100 REGULAR INSTRUCTION	0.00	36,909.61	224,683.00	224,683.00	187,773.39	16
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	11,344.67	58,610.00	58,610.00	47,265.33	19
400 SCHOOL ADMINISTRATION	0.00	2,395.27	11,617.00	11,617.00	9,221.73	20
600 OPERATIONS & MAINTENANCE	2,332.10	29,666.22	75,404.00	75,404.00	45,737.78	39
700 STUDENT ACTIVITIES	6.60	196.16	7,487.00	7,487.00	7,290.84	2
Org Total:	2,338.70	80,511.93	379,301.00	379,301.00	298,789.07	
624 KASAAN						
100 REGULAR INSTRUCTION	0.00	37,800.81	232,678.00	232,678.00	194,877.19	16
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	1,612.88	59,007.00	59,007.00	57,394.12	2
400 SCHOOL ADMINISTRATION	0.00	2,442.84	11,617.00	11,617.00	9,174.16	21
600 OPERATIONS & MAINTENANCE	848.92	10,106.20	41,000.00	41,000.00	30,893.80	24
700 STUDENT ACTIVITIES	753.34	961.90	6,819.00	6,819.00	5,857.10	14
Org Total:	1,602.26	52,924.63	352,621.00	352,621.00	299,696.37	
625 NAUKATI						
100 REGULAR INSTRUCTION	0.00	32,463.57	186,629.00	186,629.00	154,165.43	17
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	1,500.00	1,500.00	1,500.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	11,711.87	81,242.00	81,242.00	69,530.13	14
220 SPED SUPPORT SRVCS-STUDNT	0.00	19.98	0.00	0.00	-19.98	***
400 SCHOOL ADMINISTRATION	0.00	2,279.37	11,617.00	11,617.00	9,337.63	19
600 OPERATIONS & MAINTENANCE	1,503.35	27,997.10	71,173.00	71,173.00	43,175.90	39
700 STUDENT ACTIVITIES	476.60	922.06	6,841.00	6,841.00	5,918.94	13
Org Total:	1,979.95	75,393.95	359,002.00	359,002.00	283,608.05	
628 THORNE BAY						
100 REGULAR INSTRUCTION	0.00	79,952.42	452,226.00	452,226.00	372,273.58	17
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	3,000.00	3,000.00	3,000.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	32,046.62	220,406.00	220,406.00	188,359.38	14
353 Technology	0.00	95.49	0.00	0.00	-95.49	***
400 SCHOOL ADMINISTRATION	0.00	14,508.43	99,514.00	99,514.00	85,005.57	14
450 SCHOOL ADMIN SUPPORT SRVC	0.00	12,728.50	34,489.00	34,489.00	21,760.50	36
600 OPERATIONS & MAINTENANCE	16,989.21	77,710.52	279,835.00	279,835.00	202,124.48	27
700 STUDENT ACTIVITIES	1,804.36	12,393.58	40,856.00	40,856.00	28,462.42	30
Org Total:	18,793.57	229,435.56	1,130,326.00	1,130,326.00	900,890.44	
632 WHALE PASS						
100 REGULAR INSTRUCTION	0.00	21,644.97	152,916.00	152,916.00	131,271.03	14
160 VOCATIONAL ED INSTRUCTION	0.00	9.15	1,500.00	1,500.00	1,490.85	0
200 SPECIAL EDUCATION INSTRUC	0.00	4,689.71	68,185.00	68,185.00	63,495.29	6
400 SCHOOL ADMINISTRATION	0.00	2,094.96	9,172.00	9,172.00	7,077.04	22
600 OPERATIONS & MAINTENANCE	466.58	4,175.33	37,529.00	37,529.00	33,353.67	11
700 STUDENT ACTIVITIES	0.00	132.83	6,451.00	6,451.00	6,318.17	2
790 FOOD SERVICES	0.00	17.99	0.00	0.00	-17.99	***
Org Total:	466.58	32,764.94	275,753.00	275,753.00	242,988.06	
646 ALASKA TRAILS - DW CORRESPONDENCE						

Funds 100- 100

Program-Function	Committed Current Month	Committed YTD	Original Appropriation	Current Appropriation	Available Appropriation	% Committed
100 GENERAL OPERATING FUND						
200 SPECIAL EDUCATION INSTRUC	0.00	12,449.73	0.00	0.00	-12,449.73	***
Org Total:		12,449.73			-12,449.73	
649 DISTRICT WIDE						
100 REGULAR INSTRUCTION	0.00	24,842.54	138,619.00	138,619.00	113,776.46	17
140 CORRESPONDENCE INSTRUCTON	100.00	26,051.73	175,893.00	175,893.00	149,841.27	14
160 VOCATIONAL ED INSTRUCTION	0.00	0.00	3,000.00	3,000.00	3,000.00	0
200 SPECIAL EDUCATION INSTRUC	0.00	24,506.12	0.00	0.00	-24,506.12	***
220 SPED SUPPORT SRVCS-STUDNT	484.78	33,272.76	163,471.00	163,471.00	130,198.24	20
300 SUPPORT SERVICES-STUDENTS	0.00	3,661.29	15,275.00	15,275.00	11,613.71	23
352 LIBRARY SERVICES	0.00	0.00	645.00	645.00	645.00	0
353 Technology	0.00	33,376.39	168,742.00	168,742.00	135,365.61	19
354 INSERVICE	350.00	5,204.12	10,900.00	10,900.00	5,695.88	47
400 SCHOOL ADMINISTRATION	135.58	16,456.82	102,753.00	102,753.00	86,296.18	16
450 SCHOOL ADMIN SUPPORT SRVC	0.00	12,728.44	30,394.00	30,394.00	17,665.56	41
511 BOARD OF EDUCATION	96.10	27,638.68	111,862.00	111,862.00	84,223.32	24
512 OFFICE OF SUPERINTENDENT	-735.97	74,343.79	330,040.00	330,040.00	255,696.21	22
550 DISTRICT ADMIN SUPRT SRVC	477.27	162,037.04	335,639.00	335,639.00	173,601.96	48
600 OPERATIONS & MAINTENANCE	828.57	380,044.48	670,369.00	670,369.00	290,324.52	56
700 STUDENT ACTIVITIES	-2.33	10,449.06	109,812.00	109,812.00	99,362.94	9
900 OTHER FINANCING USES	0.00	0.00	60,000.00	60,000.00	60,000.00	0
Org Total:	1,734.00	834,613.26	2,427,414.00	2,427,414.00	1,592,800.74	
655 Edna Bay						
100 REGULAR INSTRUCTION	0.00	42.99	0.00	0.00	-42.99	***
Org Total:		42.99			-42.99	
667 HOLLIS (I)						
100 REGULAR INSTRUCTION	0.00	43,196.74	326,774.00	326,774.00	283,577.26	13
160 VOCATIONAL ED INSTRUCTION	0.00	13.77	1,500.00	1,500.00	1,486.23	0
200 SPECIAL EDUCATION INSTRUC	0.00	18,418.23	82,618.00	82,618.00	64,199.77	22
400 SCHOOL ADMINISTRATION	0.00	1,955.51	11,617.00	11,617.00	9,661.49	16
600 OPERATIONS & MAINTENANCE	1,672.89	13,241.68	59,053.00	59,053.00	45,811.32	22
700 STUDENT ACTIVITIES	0.00	270.51	9,070.00	9,070.00	8,799.49	2
Org Total:	1,672.89	77,096.44	490,632.00	490,632.00	413,535.56	
669 PORT ALEXANDER						
100 REGULAR INSTRUCTION	0.00	50,632.86	198,568.00	198,568.00	147,935.14	25
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	25,787.00	25,787.00	25,787.00	0
400 SCHOOL ADMINISTRATION	0.00	2,420.00	11,617.00	11,617.00	9,197.00	20
600 OPERATIONS & MAINTENANCE	100.00	14,683.38	52,612.00	52,612.00	37,928.62	27
700 STUDENT ACTIVITIES	0.00	227.96	5,750.00	5,750.00	5,522.04	3
Org Total:	100.00	67,964.20	295,834.00	295,834.00	227,869.80	
0.00Fund Total:	28,687.95	1,463,197.63	5,710,883.00	5,710,883.00	4,247,685.37	25 %
Grand Total:	28,687.95	1,463,197.63	5,710,883.00	5,710,883.00	4,247,685.37	25 %



## Southeast Island School District Superintendent Report November 2024

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### Goals:

- **Collaboration:** Strengthen and maintain a collaborative relationship with the Board of Education and the school district team.
  - **Public Trust:** Build public trust and confidence by establishing open, honest communication and fostering positive connections across our communities.
- 

### Engagements:

- **Oct 28:** Coffman Cove school visit and food program evaluation
  - **Oct 31:** POW Team visited the Thorne Bay Greenhouse
  - **Nov 1-4:** Brightways Training in Girdwood, Alaska
  - **Nov 8:** SISD Inservice (Agenda shared)
  - **Nov 6-11:** AASB Conference
  - **Nov 20:** CTE Welding and Electrical Career Visit
- 

### Upcoming Events:

- **Nov 21-23:** High School Volleyball Regionals in Kake
  - **Nov 22-23:** High School Wrestling in Sitka
  - **Nov 25-29:** Thanksgiving Break
  - **Dec 4:** High School Basketball Season Begins
  - **Dec 6-7:** High School Wrestling in Sitka
  - **Dec 13-14:** High School Wrestling Regionals
  - **Dec 19 - Jan 3:** Winter/Christmas Break
- 

### News / Legislative Update:

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## Shout-Outs:

- **Nov 8, 2024 Inservice Successes:**
  - Recognizing the incredible dedication of our staff, who consistently step up when needed. The boiler wood is split and stacked, and the boiler has never run better!
  - Students and staff worked together to create engaging stop-motion animations, and we're seeing increased support for students.
  - Successes with Yellow Cedar trees and teamwork during the Halloween Carnival.
  - Completion of progress reports and developing stronger connections with students.
  - **Brightways Training:** Smooth and productive trip; Charlie was wonderful to work with.
  - **New to District:** Personal gratitude for meeting SISD staff and working with students.
  - **Curriculum Successes:** CKLA Intervention and BURST Lessons are improving literacy daily.
  - Taekwondo students have qualified for NW District Championships, with one receiving national recognition.
  - Morning meetings are filled with smiles; progress in fluency and phonics is evident.
  - **Community Support:** Local history projects received enthusiastic support from our community.
  - **Fall Festival:** Enjoyable and engaging for both students and community.
  - SPED team has excelled in shadowing and mentoring, providing meaningful support—special thanks to Matt, Steve, and April.
  - A student showing exceptional improvement, now working hard toward success.
  - Students excelled in a five-station learning rotation, even without full recess and SEL/PE classes.
  - Daily enthusiasm for BURST lessons is translating into literacy gains.
  - Successful 2024 ATTSAA Program participation, with highlights from the Sitka Whalefest.
  - Teachers have been diligent with paperwork, enhancing overall efficiency.
- **Schoolwide Milestones:**
  - Completion of the first quarter marks significant progress.
  - The Special Education team is commended for their dedication to compliance and effective service.
  - Safety & Wellness Conference attendees brought back insights for district-wide benefit.
  - Fall assessments (MAP and mClass) are complete, supporting individualized RTI/MTSS planning.
  - Student-run concessions led by Amanda Blankenship's class are fostering real-world business skills.
  - Coffman Cove's Harvest Day was a resounding success, with strong student leadership.
  - AK Campus Photo successfully completed school photos, with retakes planned.

**Conclusion:**

Southeast Island School District is committed to fostering collaboration, community engagement, and student-centered initiatives. We are grateful for your ongoing support, which is crucial to the success of our district, students, and staff. Thank you for helping us fulfill our mission.

# SE Island: Naukati School School Improvement Journey

Alaska Department of Education and Early Development

Tina Peyerk, Empowerment Specialist

November 20, 2024

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# Mission, Vision, and Purpose

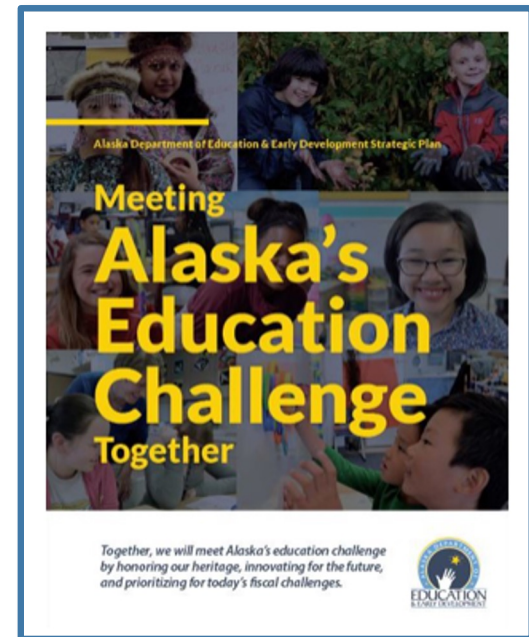
Mission	Vision	Purpose
<p>An excellent education for every student every day.</p>	<p>All students will succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them.</p> <p>- Alaska Statute 14.03.015</p>	<p>DEED exists to provide <b>information, resources, and leadership</b> to support an excellent education for every student every day.</p>

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# Strategic Priorities: Alaska's Education Challenge

## Five Shared Priorities:

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



[education.alaska.gov/akedchallenge](http://education.alaska.gov/akedchallenge)

## Empowerment Specialist with DEED

- My name is Tina Peyerk and I have been supporting Nakauti School's School Improvement journey since fall of 2024.
- I have 15 years of teaching experience; grades preschool-2nd
- Most of my teaching experience has been in Juneau, Alaska
- I am in my second year working with the Department of Education and Early Development

# Welcome!

- Background of the Designation
- Planning Year
- Implementation Years
- Exiting Year



# Naukati School

- 14 students
- 2 teachers
- itinerant SPED teacher
- originally designated for school improvement in 2018 (timelines were extended due to the pandemic)
- designated as a CSI 5% school (Comprehensive Support- lowest 5%)



# What does a CSI- 5% designation mean?

- when ranked according to the accountability index value, the lowest performing 5% of all Title 1 schools
- indicators
  - academic achievement
  - academic growth
  - graduation rate
  - english learner progress
  - chronic absenteeism
  - grade 3 English Language Arts

A RESOURCE FOR EDUCATORS AND PARENTS

## CSI Schools – Lowest 5%



### The FACTS:

After the passage of the Every Student Succeeds Act (ESSA), each state was required to write a plan outlining how they will evaluate how well schools are doing on a variety of indicators. The System for School Success is outlined in Alaska's State Plan and describes how DEED will create school designations and what supports these schools will receive.

Indicators within the System for School Success are:

- Academic Achievement looks at the percentage of students whose performance on the state's summative assessments demonstrate the skills and knowledge of the current grade-level content in English language arts and mathematics.
- Academic Growth looks at the percentage of students who improved or maintained from one year to the next on the statewide summative assessments in English and language arts and mathematics.
- Graduation Rate looks at the percentage of students who graduated from high school with a diploma in four or five years.
- English Learner Progress calculates the percentage of English learners who meet or exceed their growth target toward attaining English language proficiency. English learners are students who have the influence of a language other than English.
- Chronic Absenteeism (School Quality/Student Success) looks at the percentage of students who missed less than 10% of the days they attended school.
- Grade 3 English Language Arts indicates how many students are proficient on the statewide summative assessment in English language arts.

An index value is determined for each school 10 students in a minimum of two indicators.

### How is this school designation determined?

A school receives a designation of Comprehensive Support and Improvement- Lowest 5% (CSI 5%)

- When ranked according to their accountability index value, the lowest performing 5% of all Title 1 schools are identified as CSI 5%.
  - CSI 5% schools will be identified every three years.
  - CSI 5% schools remain in this designation for a minimum of three years.
- If after three years of designation schools do not show marked improvement they will be put under More Rigorous Interventions per the state (CSI-MRI).

### Exit Criteria for This Designation

A school may exit this designation after 3 years if they:

- No longer meet the lowest 5% entrance criteria
- Have an accountability index score that has improved since the CSI identification year.

### What are CSI 5% schools required to do?

CSI 5% schools will conduct a thorough needs assessment and develop a school improvement plan with the input of local stakeholders (parents, school staff, community members, students, etc.) to address the reasons for designation and identified local needs for student success. The plan will include evidence-based interventions to improve adult practices and student performance.

### Supports Available for CSI (Lowest 5%) Schools

These schools have access to school improvement resources to assist in the implementation of the school improvement plan. In addition, a school improvement coach will be assigned to support school improvement efforts, as resources allow.

These schools continue to have access to all the general supports provided by the district and DEED.

# Steps After Designation: Planning Year



1. Naukati School established a School and Community Leadership Team (SCLT). This was the planning year.
  - Lead Teacher
  - Teachers
  - Staff
  - Community Member
  - Empowerment Specialist
  - Principal/District Liaison
1. The SCLT looked at data from the Profile, Practice, and Program Reviews completed as part of the Needs Assessment in the Empowerment Process.<sup>31</sup>
1. They determined Key Learnings and shared with the Community during a Community Review.
1. The Key Learnings from the reviews were used to identify the 4 Big conclusions.
1. The 4 Big Conclusions was used to guide the creation of the school improvement plan.
1. The SCLT created a 3 year school improvement plan.

# Steps After Planning Year: Implementation Years



The goal that the SCLT created based off of the 4 Big Conclusions:

**All Naukati School students will develop the skills and habits for reading and mastering challenging text.**

Strategies that Naukati School put in place to reach this goal included: *Within these strategies, there were action steps put into place to meet these strategies.*

- Strategy #1: If we implement with fidelity a structured literacy program and schedule throughout the school, then teachers will use data and evidence-based instruction to plan and deliver <sup>32</sup> instruction and the students will meet their Reading growth targets.
- Strategy #2: If teachers provide tier II and tier III support, then student growth will occur in targeted areas.
- Strategy #3: If staff and students implement a communication plan to reach all families and community members, then teachers will engage families in student learning and students will engage in learning.

# Nakauti School Growth over the Years

## Index Score at time of designation

- 17-18: 15.91
- 18-19: 20.83
- 20-21: Pandemic
- 21-22: no index score available
- 22-23: no index score available
- 23-24: Small School Review (DEED reviews unsuppressed data to evaluate scores and then has an interview with Superintendent and other key staff to discuss and verify growth in student achievement)

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# Steps After Implementation Years: Exiting Year



- On October 21, 2024, superintendents were notified of designation status for the 25-26 school year.
- Due to the small size of Naukati School, DEED is required to conduct a Small School Review.
- On October 29, 2024, the DEED School Recognition and Support Team met virtually with the Naukati School team and the Southeast Island District staff to conduct the Small School Review.
- Upon completion of the the Small School Review, it was determined that Naukati School would be exiting from School Improvement status for the 25-26 school year.

# What's Next?

DEED will continue to provide Empowerment Specialist support to the Naukati School Team for the remainder of the 2024-2025 school year.

Our continued work this year includes:

- supporting the school with implementation of the action steps that are in the school improvement plan
- establishing a sustainable strategy for the next <sup>35</sup> years to come



## Contact Information

**Tina Peyerck, Empowerment Specialist**

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(907) 465-6674



## AK-TRAILS BOARD REPORT Nov. 2024



**Enrollment:** We have had 5 within district transfers to AK-TRAILS this past month, and one student transfer in from another district, bringing the total enrollment to 23 students, including those who are dual enrolled with another school in our district.

**Classes:** Students are busy working away on second quarter work. I am helping gather resources and give suggestions for lessons and pacing as needed, as well as ordering materials that the parents need to deliver instruction to their students.



**Sports:** Several AK-TRAILS students are participating in wrestling and volleyball. Four AK-TRAILS students traveled to Gustavis (travel photo to the left), and the same four are currently attending volleyball regionals in Kake! As homeschoolers, the students are all so thankful to be able to participate in these team



sports and have the time to socialize with their peers during travel, practices, and games.

### **Professional Development:**

- Cassandra Christopherson is continuing to take classes in Reading Assessment & Instruction every Monday evening, and Alaska Reads Act Lets training on Wednesday evenings (thus the absence from the board meeting).
- On Friday, November 8th, Cassandra attended an inservice in Thorne Bay.
- On Friday, November 15th, Cassandra attended a virtual mClass Interventions & Boost training session, learning more about how to use the features of the online program to benefit students—including our homeschool/correspondence crowd!

Report Respectfully 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."*

## Kasaan School's Board Report for the month of November 2024



This is going to be a short report on what has happened so far this month due to not a lot of new activities occurring in the last few weeks. One of the things I may have left out last month was that we had an awesome pumpkin party for our community. It is always super cool to see the kids down on the floor with their parents carving together. We always have a big turn out and parent and kids dress up and enjoy each other's company.



Some other activities this month: Kasaan school traveled to Thorne Bay to work in the ceramic and shop class to make Christmas projects, and introduced the climbing wall to the kids. Kids had a blast.



The kids have been working on greenhouse clean up and winterizing our greenhouse shed so we can use it for activities out of the weather. We are trying to put in windows and insulate the inside.

Kids are also preparing for some music activities where our students will be performing in a music night in Thorne Bay, performing music and putting on a short play for our local Christmas Community Program. A great thanks to Andy West and Nicole West for heading up this activity.

Our School wide plan is something that needs updating every year; it has been completed and we have submitted it for approval.

We are slowly working our playground, adding new borders and wood chips. We were hoping to have the playground equipment up, but cold weather and rain has slowed the process.



HOLLIS SCHOOL  
NOVEMBER 25, 2024  
SISD BOARD REPORT

**Foundation**

A formidable foundation must exist to enable our Hawks to soar as self-directed, lifelong learners. Our depth and breadth of powerful learning experiences, as guided by shared vision, professional standards, Anchors, and connection create our intentionally flexible, dynamic, and resilient Foundation. A Foundation that values our past while incorporating the unexpected, and innovative opportunities for growth and improvement all the while celebrating a school culture informed by new ideas, questions, mistakes, multiple perspectives, ideals, and connections with each other, our Anchors, our community, and all whom have come before us.

**Gratitude:** *Doyackshin, Gunalchéesh, Háw'aa, Muchas gracias, Salamat po, Thank you, Thank you from all of our Hollis School student community – Tsimshian, Tlingit, Haida, Spanish, Tagalog English*

Gratitude for our Veterans as we opened our Veteran’s Day with our Flag ceremony at our new upcycled ships mast flag pole.



Gratitude to community member Dina. Dina listened to our primary students and worked with Library Director Sandy Curtis to assemble the resources so our students could join Dina during her weekly library visits to make their own knotted blankets. These weekly visits will foster important executive functioning skills, strengthen fine motor development and create invaluable cross generational connections that provide opportunities to strengthen community as they share, learn, and engage with each other.

Thank you volunteers Dave Martin and Cathy Starkweather who have been coming in daily to keep

our breakfast and lunch meal service running smoothly.

**Southeast Island School District Vision, Mission, and Goals**

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

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

**Focus Areas:** We are relying upon the focus areas to drive our school planning:

We believe...

- in a unique and powerful educational experience.
- students will be provided a challenging education unique to their individual needs.
- students are valued and honored.
- ongoing relevant staff development is vital.
- in mutual respect.
- early childhood education is essential to later success of students.
- in establishing relationships with communities and other resources to provide for whole family wellness.
- in building resiliency.
- students will be provided a safe learning environment.
- in mutual accountability and communication among students, staff, parents, and community leads to students’ success

## **GOAL: PREPARE STUDENTS TO OVERCOME CHALLENGES AND BE SUCCESSFUL.**

- 🎯 **\*MK-SHOP** - \*The Mallot-Kookish Community SHOP (Students Helping Others Prosper) is launching new learning:
  - Students came running to get us so we could share their joy when they fixed the side by side as a first step in a DIVE exploration. Not only does it work but now we will be able to plow!
- 🎯 The Core Focus for our student's 2024-2025 learning includes:
  - My World, My Community and Life Science:  
Primary students are collaborating with the Middle school students to learn about our Hollis by exploring the culture, food, arts, and holidays celebrated by the people who live here.
  - US Regions, Landforms, and Earth Science:  
Middle School students have completed a mock study of one individual's story and culture as a prototype before launching the survey to assemble nationwide information to drive their exploration of the US Regions to include a study of culture, food, arts, and holidays.
  - US History, American Literature and Earth Science: High School:  
Our High School students evaluated 600 years of North American maps and identified key moments to explore in order to better understand our nation's story.
- 🎯 **DIVE:**  
Our high school students' completed their research and presented their 2024-2025 DIVE (Diverse Independent Vital Exploration) Project Proposals to a panel they selected for feedback and support. DIVE updates- one student is using book creator along with a new drawing software to maintaining progress on their book. Another is investigating different types of wood on the quality of their product and a 3<sup>rd</sup> is tracking his learning about the safe use of tools that will benefit others' when they access them.

## **GOAL: SUPPORT STAFF RETENTION AND PROFESSIONAL GROWTH.**

- 🎯 Julie Vasquez completed a Science of Reading class.
- 🎯 Collaboration with peers – we have enjoyed special education staff visits to our school and we are excited that plans for Whale Pass, Coffman Cove and Kasaan students and staff visits to share skills and ideas are in the works.

## **GOAL: CELEBRATE AND ENCOURAGE SCHOOL AND COMMUNITY ACHIEVEMENTS AND INVOLVEMENT.**

- 🎯 **CELEBRATE:**
  - New Hollis Mascot: We have a SE Native artist coming to work with our students collectively design our next Hawk so we can get our gym floor replaces and order our spirit ware.
- 🎯 **Community Involvement:**
  - *¼ Health Clinic:* We hosted our 2<sup>nd</sup> ¼ health clinic for the year with improved turnout. It is another connection with the community while also normalizing the nurse's visits so students will know her should they the time come when they need to reach out. The next clinic will be in early January.
  - *Elections:* We hosted 3<sup>rd</sup> election in the last few months – this one with unprecedented attendance. On top of that, in addition to high school assisting, all of our students got to witness our first visitors cast their votes as they learned about the process.
  - *Hollis Community Council:* Teachers attend monthly to sharing and promote involvement.
  - *Thanksgiving:* We will be co-hosting with the Community Council the Annual Hollis

## Hollis School November 15, 2024 SISD Board Report

Community Thanksgiving Dinner at the Hollis School.

- *Block Party*: Our Block Party is being delayed until mid winter to give our students time to assemble additional resources and be better prepared.

### 🎯 **Parent Engagement:**

- *Signup.com*: With patience we made 100% Parent Teacher conference attendance. We continue to have available time every week for parents to meet with teachers.
- *Parent Meals*: Our ASC will fund up to one breakfast or lunch per month for parents/grandparents/important adults to join their student for a meal at school.
- *Talking Points*: We have extended the transition from our Facebook Messenger Parent Communication Group to “Talking Points” to support those parents who as finding it to be more challenging. We remain hopeful this will improve parent communication while removing it from relying upon personal social media pages.

### ⇒ FUTURE PLANNING:

We are STILL working to bring:

- 🎯 Dancing with the Spirit back to our school.
- 🎯 More community involvement into our ASC







# Naukati School

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



## Nov. 2024 School Board Narrative

**Site Update:** Wood fired boilers are up and going. Bob Deuel and Ryan Weaver are our wood fired boiler operators.

**Classes:** Classes are running smoothly. One of our students has been experimenting with 3-D printing, and has made a number of fidget puzzles that staff and students are enjoying. Naukati recently loaded out a 3-D printer to Coffman, and the same student traveled over to Coffman to help with setup and give a demo.

**Sports:** Four Naukati students are currently away participating in volleyball regionals in Kake, and one traveled to Gustavus. Our local volunteer, Ernie Jones, is chaperoning the Kake trip. Two Naukati students are gearing up to travel for a wrestling match in Petersburg, and regionals in Haines. It's been an exciting experience for students to be able to travel for sports this year, visiting places they've never been, and developing connections with students and staff from different regions. Students have worked hard to advance their skills in sports, maintain their grades, and fundraise for these adventures—with more fundraising to come!



\*Archery and high school basketball will be starting soon. Sharlet Collins has been hired as Naukati's coach!

**School Improvement:** Our school improvement empowerment specialist from DEED, Tina Peyerk, visited our site on November 18th and 19th. During this time, Tina was able to tour our site, and talk



to our leadership team about the progress we've made, school improvement plans for the rest this year, and sustainability plans for the future (since this will be our last year of school improvement!). Tina also spent some time observing and modeling literacy skills in our classrooms. Hosting Tina was a very positive experience for our school!

**Late Start:** Like the other schools in the district, on 11/19, Naukati had a late start due to hazardous weather conditions on the island. This was a great opportunity to test out the effectiveness of the robocall system to see who is or is not receiving notifications as they should.

### Professional Development:

- Cassandra Christopherson is continuing to take classes in Reading Assessment & Instruction every Monday evening, and Alaska Reads Act Lets training on Wednesday evenings (thus the absence from the board meeting).
- On Friday, November 8th, staff attended an inservice in Thorne Bay. Test scores were shared, learning plans discussed, and a schoolwide plan was drafted.
- On Friday, November 15th, Sharlet, Cassandra, Robbin, and Matt attended a virtual mClass Interventions & Boost training session, learning more about how to use the features of the online program to benefit students.

### Events:

- **Oct. 31st:** Naukati School celebrated Halloween with an afternoon movie, optional costumes, and treats!
- **Nov 5th:** Naukati's ASC meeting took place. We had people step up, and were finally able to fill ALL of our officer roles! Cari Jones is ASC President, Mackenzie Denham Vice President, Debie Fehr is



secretary, and Sharlet Collins is treasurer. Now we just need to get the check signers updated with the bank, and the ASC can start spending money again!

- **October 9th:** Naukati School collaborated with Naukati's girl scout troop to host the annual Veteran's Day dinner for the community. Naukati students decorated and set up, and the girl scouts provided a wonderful chili dinner. During the dinner, a donation jar was put out, and many donations to the girl scout troop were received.
- **Upcoming:**
  - With so many of our school and community youth gone for sporting trips the week before Thanksgiving, and scheduling conflicts during the week of Thanksgiving, Naukati opted to do a school and community "Holiday Dinner" potluck this year in place of our traditional Thanksgiving meal. This will take place on December 3rd at 5:30, and a dessert auction will follow.
  - Naukati School's annual *cookie exchange and Santa visit* is scheduled for December 17th at 5:30 p.m.

Report respectfully submitted by Cassandra Christopherson

# Port Alexander Board Report November 2024

Wrapping up our Alaska Tides to Tongass Science and Art Academy (ATTSAA) was a success this year! Students seemed to genuinely enjoy the experience and commented that they were happy with their learning and fully enjoyed their hands-on experiential learning with our local knowledge since many of our guest teachers had to cancel. The students enjoyed participating in Whalefest where they were able to have success in the National Ocean Bowl competition, enjoyed listening to all 9 scientific presentations while earning a dual credit, loved snorkeling with Sitka Sound Science Center instructors,



and so much more. Students departed Sitka on November 5th, and successfully arrived at their home destinations. A reflection survey will be sent out to students so we can build on our program for



another year!

Looking to the future, we will need to start forward planning for next year's ATTSA. We just have a few students in town now so we will really focus on quality education for them. We also are talking about helping some, or all of the students in Port Armstrong with their math lessons virtually.



Thank you for all your support with our ATTSAA program for the 4th year in a row!



Whale Pass School  
November, 20 Board Report

Dear S.I.S.D. Board Members,

Shortly after the October board meeting the students and staff completed resplitting and stacking the boiler wood over three days. A huge shout-out goes to custodian Mike Dempsey for his time and the use of his backhoe for moving the crates of wood, stacking empty crates out of the way, and then loading them on the district trailer the following week. It needs to be mentioned that he chose to charge the district at his regular custodial rate, and not his operator rate of \$125.00/hour. We re-split and stacked the additional wood the district delivered over an additional two days. Total wood volume was about 12 cords. The effort to split the wood to an appropriate size is well worth it as the fire burns much hotter thereby getting the boiler up to temperature much more quickly with less wood needed.

The kids had a lot of fun with our annual pumpkin carving and trick-or-treating on Halloween. We are still working through all the roasted pumpkin seeds that are a real treat!

In World History the students have been split into two teams. Each team is tasked with creating a commercial to promote whether or not farming was a good idea, or if the hunter-gatherer lifestyle would have been more beneficial. It is interesting to observe them wrangling with the concept that what is good for the individual is not necessarily good for the population.

Our order of microscope cover slips came in which enabled us to continue learning about the use and care of microscopes. The students had prepared in advance several weeks ago by getting one beaker of clear water and one beaker of mucky water from the drainage ditch behind the school. This was to keep the water warm and provide the needed environment for the protists and algae to remain active. It took a bit of patience and fine focusing adjustments in order to determine if there was anything alive in that water. The “clear” winner was the beaker of mucky water, which contained loads (scientific term) of amoebas, paramecium, “spider bugs”, filamentous algae and more. Matt Gore assisted with taking pictures and video of the various creepy crawlies (another scientific term).

Additionally, as we learn our way through photosynthesis and cellular respiration each student has made a terrarium. We will observe the terrariums for the rest of the year and see who lives and who dies. . . .and attempt to puzzle through why some were successful and others not so much.

In American Literature our lone high school student, David Cook, had completed reading *The Perfect Storm*. To wrap that up all of us watched the movie and discussed the themes that run through this true life story. David has now started *Into The Wild*, and we will watch that movie sometime after the Christmas break.

We had the pleasure of April Hoy visiting us while job shadowing with Matt Gore. April got to interact with WPS students, and work intensively with some of them. It was a very positive experience for everyone, and a great way to build relationships across the district.

Students are building their skills in their stop action animations as they layer on having to create storyboards, scripts, and using the editing software to add special effects, music, and voice recordings.

We spent a very pleasant afternoon picking low bush cranberries for our Thanksgiving lunch. Last year the effort was a total bust, so it was great that this year had the best berry crop in a long time. Between everyone's efforts we picked a good gallon of berries, which will be turned into the best cranberry sauce ever!

Respectfully Submitted,

Anthony Cook  
Whale Pass School  
Whale Pass, Alaska 99950











## 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](mailto:sisd@sisd.org)

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### Activities Board Report

November 2024

Submitted by Amanda Blankenship

There is a link to the [District Wide Public Calendar](#) on the Activities Page of SISD.org. All activities will be posted on this calendar.

**Highlight-** A few weeks ago, I had the incredible privilege of traveling to the Alyeska Resort for the **Brightways Learning Conference - Cultivating Connections** alongside some of our amazing staff and students from SISD, including my own daughters.

The experience was truly inspiring. Together, we explored big ideas about the power of connections and learned so much from one another. But without a doubt, my favorite part was watching our students in awe.

Some of these young people I've known since "before they were born," while others I'm just beginning to get to know—but every single one of them amazed me. Their poise, confidence, and willingness to be vulnerable were extraordinary. Many of them stood in front of a room full of educators to give mini-presentations, courageously sharing their thoughts and perspectives.

It was a proud and humbling moment to witness their growth and brilliance. I'm so grateful for the opportunity to learn and grow together, and I can't wait to see where their journeys will take them next.

#### UPCOMING ACTIVITIES:

**High School Volleyball** - Made up of Athletes from Naukati, Kasaan & Thorne Bay. Regionals in Kake on Nov 21-22nd.

#### **Nov 20** Picture Retakes

Welder & Electrician CTE Speaker for students interested in those fields.

**HS Wrestling** - Made up of Athletes from Naukati and Thorne Bay.  
Petersburg 12/6-7/24  
Regionals Haines 12/13-4/24

**MS Basketball's** - Made up of students from Kasaan & Thorne Bay  
Island Tournament @ KLV 11/18 & 11/19

**HS Basketball** - We are currently gathering Athlete sign-ups and practice will begin on  
Dec 4th.

**Native Youth Olympics NYO**- will kick off in January with a trip to see Kyle Worl in  
Ketchikan for a special event. We are currently gathering Athletes sign-ups and will be  
hiring for coaches where the need is in sites.



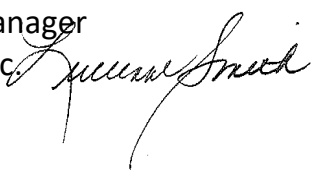
**SOUTHEAST ISLAND SCHOOL DISTRICT**  
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## **MEMORANDUM**

**TO:** SISD BOARD OF EDUCATION

**THRU:** Rodney Morrison, Superintendent

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

**Date:** November 15, 2024

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

**FY 2024 AUDIT** – The FY 2024 audited financial statements are included in this month's board packet. The audit went well, however, there was a finding regarding the student count.

**FY 2025 STUDENT COUNT** – Foundation Funding – Fall OASIS was submitted to the State. The District's overall student count was up, but since the sites with 10-20 remain at the same number for school size adjustment regarding if they have 10 or 20, we did not gain anything in foundation funding there. Whale Pass did not meet the minimum of 10 students for a school so their 9 students will be added to the school with the lowest enrollment, Port Alexander. That loss in funding for a school is approximately \$420K. We did submit for 4 additional intensive students for which we had not budgeted, but that still will not zero out the \$420K loss. More on this when we present our budget revision in January.

**STATE REPORTING:** Over the past several years the State of Alaska legislature and federal government have added several additional reporting requirements for school districts. These include:

- ✚ *Fund Balance Reporting – HB 268 – Added as a reporting requirement in FY 2024.*
  - *Cash Basis as of October 31<sup>st</sup>; due November 25<sup>th</sup>*
  - *Cash Basis as of December 31<sup>st</sup>; due January 20<sup>th</sup>*

+ *Correspondence Program Report* – HB 202 – Added as a reporting requirement in FY 2025.

- A District that provides a correspondence study program shall submit an annual report to the department that includes... an accounting of student allotment funds that has been disbursed... a review of curricula that have been provided by the program or purchased using allotment funds.
- Prior Fiscal Year data due by December 1<sup>st</sup>.

+ *Per Pupil Expenditure Reporting* – The ESEA as amended by ESSA require that per-pupil expenditures be reported on annual State and school district report cards. This was added as a reporting requirement in FY 2019.

- Prior Fiscal year Data Due by December 15<sup>th</sup>.

**FY 2026 BUDGET TIMELINE** - The FY 2026 budget timeline follows.

***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 ever-changing world.*



## **SOUTHEAST ISLAND SCHOOL DISTRICT**

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### **FY 2026 BUDGET PROCESS AND TIMELINE**

**Administrators meet with Staff - Administrators identify priorities/needs**

January 2025 – March 2025

**Business Manager presents projected revenues**

February 2025

**Business Manager Provides Superintendent Update Estimate & Budget Parameters and  
FY 2026 Draft Budget discussed**

February 2025

**FY 2026 1<sup>st</sup> Proposed Budget presented to the Board**

March Board Work session 2025

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

**FY 2026 2<sup>nd</sup> Proposed Budget Presented to the Board**

April Board Work session 2025

**FY 2026 3<sup>rd</sup> (and Final) Proposed Budget Presented to the Board**

May Board Work session 2025

Adoption of Budget May Regular Board Meeting

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

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



# State and Federal Programs Coordinator Report

Submitted by Astrid Richard-Cook

## Grant Activities

### Renew America's Schools Grant

Ongoing collaboration with Alaska Municipal League

Applied for AML grant to send Rod to December conference (Dec 9-13) in Anchorage

### USDA Forest Service Grant

Preparing application for Community Wood Energy & Wood Innovation Program

Due Date: December 18, 2024

Project Scope:

- Garn wood boiler system for Kasaan
- Enclosure of existing play area
- Construction of additional building to house Garn unit
- Modification of 3-sided covered play area

### Farm to School Grant

Currently in development

Collaborating with Brandy Prefontaine

Due Date: January 10, 2025

## Migrant Education Program Updates

Completed entry of all eligible students into state migrant system

Implementing support programs:

- Book selection program launching this week
- Raingear and personal flotation device distribution starting December 1

## Compliance

- Successfully conducted inservice for Schoolwide Plan and School Family Engagement Policy
- Completed collaborative updates with lead teachers and school staff
- Documents submitted to Department of Education and Early Development (DEED)

# Technology Department

Board Report - November 20, 2024

## Updates

### Devices:

- 2 MacBooks sent to Apple, 1 waiting to be sent for repair
- 2 MacBook screens replaced onsite
- VR headsets sent back to Klawock
- 3D printer in TNB parts arrived repair in progress
- DO old PCs wiped and prepped
- Dedicated MacBook for board meetings and other Admin meetings.

### Network:

- Naukati internet outage fixed, power supply went bad
- Planning network overhaul needed for cameras and door access systems
- Investigating older blink camera system offline in WP

### Scripting:

- Working on scripts for pulling employee information to feed databases
- Optimizing scripts for general use to allow more systems for data output

### Alerts:

- Students call list updated

### COPS Grant:

- Revised list for cameras and door access shaving \$50,000 from total
- Cable estimations revised to accommodate camera and lock revision
- Switches, Keystone and Patch Panels estimated after revision
- Estimated cost of gear \$232,894 without CAT2 \$201,265 with CAT2
- Contacted Tongass Electric for Quotes on pulling 44,000 feet of ethernet
- Approximately 172 door access and 195 cameras to be installed

### RUS-DLT Grant:

- Waiting for revision approval

### Misc:

- Responding to general technology issues
- Inspecting and repairing various devices
- Resetting passwords and authorizing web apps
- System rostering for various online curriculum

SISD Technology Director  
Everett Cook

Teagen Taylor

November 12, 2024

Student Rep Board Report

### **November Board Report**

Hello, fellow school board members,

As your Student Representative, I'm excited to share some updates on the great learning happening across our classes. Although I'm not personally in Mr. Lusted's engineering class, I've seen a lot of activity and creativity there, with students crafting various projects, including masks and cardboard designs with moving elements. I also had the chance to tour the greenhouse, where I planted some lettuce. It's thriving, and I've been shown photos of other sites' gardens and greenhouses, all looking full and productive. The small business class is hard at work too, focusing on printing basketball jerseys and school shirts as part of their class load. Recently, I received an email from the Kassan school requesting our services for their science class—specifically, a drink order that their students can use to create a graph. It's a unique collaboration, and it's great to see classes thriving from what I can observe. Moving to events outside of classes, we had a fantastic turnout of student volunteers for cleanup at the Fall Festive event. Many students are also preparing for the upcoming Christmas Bazaar, which promises to be a highlight for both students and community members. On November 11th, Veterans Day, we held a breakfast to honor our local veterans. It was a meaningful event, and well I could not be part of it due to having to be out for doctor's appointments I was glad to hear it turned out so well. I recently spoke with Scott Randle after he came to our American literature class to talk about improvements in our school's many students were able to ask questions and how they might help bring these upgrades to fruition. I am happy to report that there are many projects that all the students are excited to support. Finally, on the sports front, many students are active and engaged. High school volleyball recently returned from a tournament in Gustavus, where they worked together to grow and improve. Our archery season has just begun, which students are looking forward to, and middle school basketball is also underway, along with some side activities like pickleball and line dancing.

## BP 0530 Discontinuation or Closure of Schools

Note: This optional policy complies with 4 AAC 05.090 establishing required procedures to be followed before a school can be permanently or temporarily closed.

The Board strives to maintain schools in local communities but recognizes that low student enrollment or other factors may necessitate temporary or permanent closure of a school. A school may be closed only after: public notice; consideration and adoption by the Board of a school closure plan; and written notice to the affected families which will be provided at least 10 days prior to school closure. These procedures shall not apply to qualifying emergency circumstances.

Absent emergency circumstances, no school closure will occur until development and approval ~~by the Board~~ of a closure plan. The plan must provide for the continued educational services to all eligible students, including students with disabilities. The plan must address pupil transportation services, if applicable. Additionally, the plan should contain a schedule for providing compensatory services that may be required under state and federal laws for the education of students with disabilities. Finally, the plan will provide for reimbursement to the State of money already paid for the period of closure, unless the school year is extended. If the closure is temporary, the plan will identify steps for reopening the school.

Note: The Department of Education and Early Development must approve all permanent and non-emergency temporary school closures. Permanent school closure plans will be considered approved if the Department of Education and Early Development does not disapprove the plan within 90 days. 4 AAC 05.090(b). Temporary school closure plans must be submitted to the Department of Education and Early Development for approval at least ten days before the planned closure. 4 AAC 05.090(c).

The plan will be reviewed and approved by the Board at a public meeting. Following Board approval, the plan will be submitted to the Department of Education and Early Development for approval. The plan will not be executed until Department of Education and Early Development approval.

### Criteria for Closing Schools - Non-Emergency

Consideration will be given to closing and/or consolidating schools in the Southeast Island School District when declining enrollment reaches a point at which continued operation of all buildings would result in detrimental effects on a part of the District's entire educational program, and would result in adverse effects on the financial management of the District. In making this determination, the District may consider the following factors:

1. Enrollment capacity - This consideration will include minimum needed enrollment for the purposes of providing or scheduling effective, comprehensive educational

programs. In the case of a school that has fewer than 10 students, the school will be placed on a list of potential school closures. The superintendent may recommend closure within a given period of time (break of quarter) or may defer to the following school year (1<sup>st</sup> week of school.) If a school's enrollment drops to fewer than 10 students for two consecutive years during the count, the school will be closed for the following school year.

2. Student displacement - This will include both the number of students involved and the severity of the effects of the displacement. Positive as well as negative effects will be considered. Location of the school in relation to other schools students might attend as well as statewide programs available to students shall be considered.
3. Permanency of decision - This will include consideration of economic and demographic trends in the affected area.
4. Financial factors - This will include possible loss of revenue to the District as a result of closing, as well as potential savings for the District due to building maintenance and operation.

### Emergency Closure Days

The Superintendent may order one or more emergency closure days if conditions exist posing a threat to the health or safety of students. ~~For emergency closures of five days, staff, or longer approval shall be sought from the Commissioner of Education, community. To the extent practicable, the Superintendent shall consult with the Department of Education and Early Development and with federal and state health and safety agencies.~~ In all cases of emergency closure, the Superintendent shall notify the School Board and the Department of Education and Early Development, in writing, within 24 hours ~~and take immediate steps to modify the school term and reopen the school.~~

Note: Under 4 AAC 05.090(h), a district may, on a form prescribed by the Department of Education and Early Development, apply to the Commissioner for approval to substitute an emergency closure day for a day in session or a day used for in-service training. The Commissioner may approve all, none, or some of the days the school was closed as emergency closure days, and require that the district replace the remaining days. In determining whether to approve, deny, or partially approve the request, the Commissioner will consider (1) the extent to which the district implemented a continuation of educational services plan during the closure; (2) the depth and quality of the educational services the district provided to students during the closure; (3) if the district had warning of the pending emergency, the extent to which the district used the warning to prepare for continuation of educational services specific to the pending emergency; (4) the communication with families of students to facilitate delivery of educational services during the emergency; (5) the nature and duration of the emergency; (6) whether teachers and administrators were in on-duty status working to deliver educational services during the emergency; (7) the academic needs of the students in the district; and (8) the public interest.

As soon as practicable after ordering an emergency closure, the Superintendent shall submit a modified calendar to the Department of Education and Early Development. The calendar will be modified using one or more of the following options:

1. if the original calendar provided for more than 180 days, reduce the number of days in session or days used for in-service training for the school, so the combined number of days in session and days used for in-service training under the modified calendar remains in compliance with state law (AS 14.03.030);
2. designate emergency closure days in place of days in session or days used for in-service training if the emergency closure days have been approved by the Commissioner of Education;
3. designate additional days that the school must be in session to replace school closure days that were not reduced under (1) of this subsection or approved as emergency closure days by the Commissioner.

(cf. 6111 - School Calendar)

If a school is temporarily closed for disciplinary or safety reasons, the facility must remain closed for all purposes until the school is reopened.

Legal ~~reference~~Reference:

ALASKA STATUTES

14.03.030 School ~~term~~Term

14.33.120 School Disciplinary and Safety Program

ALASKA ADMINISTRATIVE CODE

4 AAC 05.090 Discontinuation or closure of schools

Added 5/04

Reviewed 6/06, 1/15

Revised 12/06

Adoption Date: 04/09/98

**Southeast Island School District**

## **BP 1000 Concepts and Roles**

The School Board recognizes that local, regional, national, and international organizations, Alaska Native tribes, and all levels of government share its concerns and responsibility for the welfare, health and safety of our youth.

The School Board further recognizes that the state and local community determine the number of educational programs available and the quality of the educational process in general. Therefore, it is imperative that members of the community work with the School Board and staff in developing sound educational policies, implementing programs and establishing an effective evaluation process for those programs.

School/community relations cannot merely be described as a process of reporting and interpreting, but rather can be characterized as a partnership in pursuit of excellence. It is a partnership in which community members, educators, students and other school personnel perform their respective roles in view of the best interests of the schools and, most importantly, the students.

The administration is responsible for all public communication except for such matters as the School Board may wish to deal with publicly itself.

*(cf. 1100 - Communication with the Public)*

*Legal Reference:*

*Alaska Statutes*

[14.03.120 Education Planning](#)

*Elementary and Secondary Education Act of 1965, as amended, Title VII, Part A, Subpart 1; 20 U.S.C. 7421-7429, 7491-7492*

*Revised 09/2019*

Adoption Date: 04/09/98

**Southeast Island School District**

## **BP 1020 Youth Services**

The School Board perceives that increasing numbers of children live in poverty or neglect. Children who come to school with unmet physical, social and emotional needs are unable to devote themselves to learning. Our future depends upon all children becoming literate, independent and productive citizens. The Board believes that all aspects of a child's welfare must become our society's top priority.

The Board realizes that local schools alone cannot meet our children's complex individual needs. The schools have, therefore, a legitimate interest in cooperating with public and private agencies that provide day care, nutrition, and health services for children. The victims of homelessness, exploitation, substance abuse and child abuse may need multiple services which should be coordinated in order to avoid gaps, duplication, or delay. Schools, local government, businesses, foundations and charitable organizations all must work together to improve conditions for our community's youth.

Children have a right to have their physical, emotional and intellectual needs met. The Board supports public policies which respect children by meeting their needs. The Board will advocate for local, state and national public and private policies, legislation and programs designed to provide or better coordinate services that help children to make the most of their educational opportunities.

*Revised 3/01*

Adoption Date: 04/09/98

**Southeast Island School District**

## BP 1100 Communication with the Public

The School Board appreciates the importance of community involvement and therefore shall strive to keep the community informed of developments within the school ~~system~~district in timely and understandable ways.

The Superintendent or designee shall use ~~all available~~various means of communication to keep the public aware of the goals, programs, achievements and needs of our schools. Members of the community shall have opportunities to become involved in the schools and to express their interests and concerns.

The district shall seek to communicate in ways that accommodate the needs of all members of the public, including ~~the visually or hearing impaired, those who do not understand English,~~with disabilities and those who ~~do not read~~are non-English speakers.

*(cf. 0420 - School-Based Management/School Advisory Boards)*

*(cf. 0510 – School District Report Card)*

*(cf. 1000 - Concepts & Roles)*

*(cf. 1340 - Access to District Records)*

*(cf. 5145.6 - Notifications Required by Law)*

*(cf. 9320 - School Board Meetings)*

*Legal Reference:*

*ALASKA STATUTES*

*14.03.120 Education Planning; Reports*

*ALASKA ADMINISTRATIVE CODE*

*4 AAC 06.895 Report card to the public*

Adoption Date: 04/09/98

**Southeast Island School District**

## **BP 1112 Media Relations**

The School Board recognizes that the media significantly influences the public's understanding of school issues and can greatly assist the district in communicating with the community.

The Board respects the public's right to information and recognizes that the media have a legitimate interest in the schools and a responsibility to provide the community with news.

Media representatives are welcome at all Board meetings and shall receive meeting announcements and agendas upon request.

*(cf. 9320 - Board Meetings)*

Media representatives must register in the school office when coming on campus during school hours.

*(cf. 1250 - Visits to the Schools)*

*(cf. 3515.2 - Intruders on Campus)*

The Superintendent or designee shall coordinate the release of information concerning the district and the actions of the Board. The principal/lead-teacher or designee of each school shall provide the media with information relating to school, including information about student awards, school accomplishments and events of special interest.

*(cf. 9010 - Public Statements)*

During crisis situations, all media inquiries shall be routed to the Superintendent or designee, who shall prepare and update an official statement responding to the particular situation as events unfold.

The district shall not release information which is private or confidential as identified by law and Board policy or administrative regulation.

*(cf. 1340 - Access to District Records)*

*(cf. 5125 - Student Records; Confidentiality)*

Adoption Date: 04/09/98

**Southeast Island School District**

## BP 1114 District-Sponsored Social Media

Note: The following optional policy is for use by districts that have created an official district (i.e., district-sponsored) social media platform. "Social media" is defined in the accompanying administrative regulation as an online platform for collaboration, interaction, and active participation, including social networking sites such as Facebook, Twitter, YouTube, LinkedIn, or blogs. Districts that have not created such platforms should delete this policy and regulation.

District strategies for effective use of online social media may be incorporated into the district's comprehensive communications plan; see BP 1100 - Communication with the Public.

The School Board recognizes the value of technology such as social media platforms in promoting community involvement and collaboration. The purpose of any official district social media platform shall be to further the district's vision and mission, support student learning and staff professional development, and enhance communication with students, parents/guardians, staff, and community members.

*(cf. 0000 - Concepts and Roles)*

*(cf. 1100 - Communication with the Public)*

*(cf. 1112 - Media Relations)*

*(cf. 4170/4270/4370 - District Issued Portable Technology)*

*(cf. 6020 - Parent Involvement)*

*(cf. 6145.5 - Student Organizations and Equal Access)*

*(cf. 6161.5 - Web Sites/Pages)*

Note: To minimize liability to the district, it is important that the district's social media policy clearly define the official social media platforms over which it has control and to specify the standards, guidelines, and protocols for their use. An "official district social media platform" is defined in the accompanying administrative regulation. District policy and guidelines do not apply to personal social media platforms that may be created by students, staff members, or other individuals which may sometimes include discussion of district-related issues but are not sponsored by the district.

The Superintendent or designee shall develop content guidelines and protocols for official district social media platforms to ensure the appropriate and responsible use of these resources and compliance with law, Board policy, and regulation.

## Guidelines for Content

Note: Because of the open accessibility of social media, content will be posted by members of the public on the district's official platform without prior approval by district staff. By allowing the public to post comments, some legal analysts have opined that a "limited public forum" is created which grants individuals certain freedom of speech rights and limits the district's ability to remove comments or posts. In order to protect against possible constitutional challenges, any removal of content by the district should be based on viewpoint-neutral considerations, such as prohibitions of posts that violate laws against discrimination or harassment or that are unrelated to the purpose of the site. In addition, in order to help maintain the district's ability to remove content, users should be informed of the purpose of the site and the limited nature of the discussion and district staff should regularly monitor sites so that materials are removed in an even-handed and consistent manner. See the accompanying administrative regulation for language regarding removal of posts and monitoring of sites. It is recommended that the district consult legal counsel prior to adopting this policy and regulation to ensure that any provisions related to removal of posts or discipline of students or staff are consistent with law.

Official district social media platforms shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. By creating these official sites and allowing for public comment, the Board does not intend to create a limited public forum or otherwise guarantee an individual's right to free speech.

*(cf. 5145.2 - Freedom of Speech/Expression)*

*(cf. 6145.5 - Student Organizations and Equal Access)*

The Superintendent or designee shall ensure that the limited purpose of the official district social media platforms is clearly communicated to users. Each site shall contain a statement that specifies the site's purposes, along with a statement that users are expected to use the site only for those purposes. Each site shall also contain a statement that users are personally responsible for the content of their posts.

Official district social media platforms may not contain content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation.

*(cf. 5131 - Conduct)*

Note: Staff and students who post prohibited content on official district social media platforms are subject to discipline in accordance with district policies and regulations. A student may be subject to suspension or expulsion if he/she engages in an act of

bullying by means of an electronic act; see AR 5144.1 - Suspension and Expulsion, and BP 5131.43 - Harassment, Intimidation and Bullying.

When staff and students misuse the district's technological resources, they also may be subject to cancellation of user privileges in accordance with the district's Agreement for Acceptable Use of the Internet; see BP/AR/E 6161.4 - Internet

Staff or students who post prohibited content shall be subject to discipline in accordance with district policies and administrative regulations.

*(cf. 4118 - Suspension/Disciplinary Action)*

*(cf. 4119.21/4219.21/4319.21 - Code of Ethics)*

*(cf. 4170/4270/4370 - District Issued Portable Technology)*

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

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion)*

*(cf. 6161.4 - Internet)*

Note: Communication on social media platforms may raise legal issues for users regarding public records laws. In addition, individual School Board members using social media platforms must be careful not to violate the Open Meetings Act. In addition, information posted may be considered a record subject to the Public Records Act.

Users of official district social media platforms should be aware of the public nature and accessibility of social media and that information posted may be considered a public record subject to disclosure under the Public Records Act. The Board expects users to conduct themselves in a respectful, courteous, and professional manner.

*(cf. 1340 - Access to District Records)*

*(cf. 9012 - Communications to and from the School Board)*

## **Privacy**

The Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media platforms.

*(cf. 5125.1 - Release of Directory Information)*

Social media and networking sites and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

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

*(cf. 5145.15 - Student and Family Privacy Rights)*

*(cf. 5125 - Student Records)*

*Legal Reference:*

UNITED STATES CODE

*Federal copyright law, [17 U.S.C. 101-1101](#)*

*Federal Family Educational Rights and Privacy Act, [20 U.S.C. 1232g](#)*

*Employee rights to engage in concerted, protected activity, [29 U.S.C. 157](#)*

*Section 503 of the Rehabilitation Act of 1973; accessibility to federal web sites, [29 U.S.C. 794](#)*

CODE OF FEDERAL REGULATIONS, TITLE 34

*[34 C.F.R. 99.1-99.67](#) Family Educational Rights and Privacy*

*Added 01/2013*

*Adoption Date: 04/09/98*

**Southeast Island School District**

## **BP 1120 Public Involvement in Board Meetings**

The Board encourages community involvement in the schools as an essential element of effective schools. The Board and administration shall provide an opportunity for the input of parents and interested community members on Board agenda items.

*(cf. 9320 - Meetings)*

*(cf. 9321 - Closed Meetings)*

*(cf. 9322 - Agenda/Meeting Materials)*

*(cf. 9323 - Meeting Conduct)*

*(cf. 9323.2 - Actions by Board)*

*Revised 2/95*

Adoption Date: 04/09/98

**Southeast Island School District**

## **BP 1140 Responsibilities of the Board**

The responsibility of the Board is the management and control of the district's schools. The Board's prime functions are the formulation of policies and the judgment of results. Its ultimate goal is the maintenance and upgrading of the educational standards and ~~resources~~ facilities so that the best possible education will be available to the children of the community.

*(cf. 9300 - Governance)*

The local school district has been created as a unit of state government. The Board is, therefore, responsible to the local community and to the state government. The Board may take a public position on legislation which will directly affect the education program within the community.

Members of the Board individually will refer compliments, suggestions and constructive criticism about operational matters directly to the Superintendent or designee for appropriate consideration and action. Comments affecting policy will be routed through regular channels to the Board meeting agenda for consideration by the Board as a whole.

*(cf. 1312 - Public Complaints Concerning the Schools)*

*(cf. 9000 - Role of the Board and Members)*

*(cf. 9010 - Public Statements)*

Adoption Date: 04/09/98

**Southeast Island School District**

## **BP 1150 Commendations and Awards**

The School Board believes that individuals and organizations deserve recognition when they provide contributions or long-standing service to the district. The Board believes that such commendation promotes increased community understanding, participation and health.

*(cf. 1700 - Relations between Private Industry and the Schools)*

The Superintendent or designee shall establish procedures by which Board members, employees or members of the community may suggest persons or organizations for Board recognition. At the Board's discretion, letters of recognition, Board resolutions, plaques or awards may be presented.

The Board encourages similar forms of recognition for achievement or services as part of school-level commendation programs.

*(cf. 4156.2 - Awards and Recognition)*

*(cf. 5126 - Awards for Achievement)*

Adoption Date: 04/09/98

**Southeast Island School District**

## BP 1220 Advisory Questions

Note: Pursuant to AS 14.08.071, regional School Boards may adopt a resolution that an advisory question relating to education be placed on the School Board's next election ballot. The resolution must be filed with the division of elections on or before the first Friday in August of the year in which the advisory question is to be placed on the ballot. The advisory question may consist of no more than 100 words and must be worded in a manner that allows the advisory question to be answered with a "yes" to favor the question or "no" to oppose the question.

School Board members recognize the need to seek ideas and opinions from the residents of the district and to incorporate community views into the deliberations and decisions of the School Board. In furthering this goal, the School Board may adopt a resolution that an advisory question relating to education be placed on the next election ballot. The School Board, staff, students, and members of the community are encouraged to provide input in the formulation of advisory questions.

Legal Reference:

ALASKA STATUTES

14.08.71 Elections; advisory votes

## **BP ~~1220~~ 1230 Citizen Advisory Committees**

The School Board recognizes that citizen advisory committees enable both citizens and educators to better understand the attitudes and opinions held in the school and community.

As the need arises, the Board may establish citizen advisory committees to consider school problems, needs and issues. Advisory committees shall serve in a strictly advisory capacity and shall not act as policy-making bodies.

*(cf. 0420 - School-Based Management/Site Councils)*

Committee members shall represent a cross section of qualified people throughout the district, except in those cases where a committee is established to address the needs of a particular segment of the school community. With Board approval, the Superintendent or designee may appoint committee members.

Note: [AS 14.14.300](#) allows the appointment of persons 17-21 years of age to any advisory committee if recommended by a district committee on the involvement of young people in school governance established pursuant to [AS 14.14.250](#).—

When committees are appointed, committee members shall receive a written statement including, but not be limited to:

1. The committee members' names.
2. The specific charges of the committee, including its topic(s) for study or well-defined area(s) of activity.
3. The ~~anticipated~~specific period of time that the committee is expected to serve.
4. Legal requirements regarding meeting conduct and public notifications.
5. Resources available to help the committee complete its tasks.
6. Timelines for progress reports and/or final report.
7. Relevant Board policies and administrative regulations.
8. The procedure to be used in the selection of the committee chairperson and other committee officers.

The Board shall have the sole power to dissolve any of its advisory committees and may exercise this power at any time.

Citizen advisory committees established by Board action shall provide public notice of their meetings and conduct such meetings in accordance with the state open meetings laws for such committees. All major conclusions and recommendations made by advisory committees shall be made available to the public in writing.

*(cf. 9130 - Board Committees)*

## **Administrative Advisory Committees**

The Superintendent or designee may establish citizen advisory committees to advise the administration.

The Superintendent or designee shall inform the Board when such committees are established and shall describe their charges, size, term of office, and membership. The Superintendent or designee shall inform the Board of the persons appointed to such committees and any changes in committee membership or charge.

The Superintendent or designee shall provide the Board with a final report of each committee's accomplishments and shall provide summary reports and appraisals of administrative advisory committees [as requested by the Board](#).

*(cf. 2230-- Representative and Deliberative Groups)*

## **Expenses, Travel, Reimbursement**

The Board may allocate funds for the use of advisory committees. Within budget allocations, the Superintendent or designee may approve requests for travel associated with the charge of the committee and reimburse committee members for expenses at the same rates and under the same conditions as those provided for district employees.

*(cf. 4133/4233 - Travel; Reimbursement)*

*Legal Reference:*

### ALASKA STATUTES

[14.08.115](#) Advisory school ~~councils~~[boards](#) in regional educational attendance areas

[14.12.035](#) Advisory school ~~councils~~[boards](#) in borough school districts

[14.14.250 -14.14.310](#) Involvement of Young People in School Governance

### ALASKA ADMINISTRATIVE CODE

~~[4 AAC 34.060](#)~~ *Parent and community involvement*

Adoption Date: 04/09/98

**Southeast Island School District**

## BP ~~1230~~ 1240 School-Connected Organizations

Note: This optional policy should be reviewed carefully in the light of district philosophy and needs and revised as necessary.

The School Board recognizes that parents/guardians may wish to organize clubs, ~~such as booster clubs, parent-teacher organizations, drama clubs,~~ for the purpose of supporting the educational program and/or extracurricular programs such as athletic teams, debate teams, and musical groups. The Board supports such activities and welcomes parental interest and participation. Parent/guardian clubs shall be especially careful not to seek advantages for the activities they support if those advantages might be detrimental to the entire school program.

The Board recognizes that these organizations are independent of the school ~~and~~or district. In order to protect the district and students, the Superintendent or designee shall establish appropriate controls for the relationship between such organizations and the district. Groups desiring to be recognized as school-connected organizations shall request authorization from the Board in accordance with conditions established in administrative regulations.

*(cf. 1321 - Solicitation of Funds)*

*(cf. 3290 - Gifts, Grants and Bequests)*

*Revised 3/01*

Adoption Date: 04/09/98

**Southeast Island School District**

## **~~BP 1240 Volunteer Assistance~~**

~~The wealth of experience available in the community is a resource that should be used in appropriate ways to enrich the educational program and strengthen our schools' relationships with homes, businesses, public agencies and private institutions. By their presence, volunteers also can make school environments safer and more closely supervised. The School Board encourages parents/guardians and other members of the community to share their time, knowledge and abilities with our students.~~

~~Like employees and students, volunteers shall act in accordance with district policies and regulations.~~

~~(cf. 0410—Nondiscrimination in District Programs and Activities)~~

~~Adoption Date: 04/09/98~~

**Southeast Island School District**

## **BP 1245 Parent Involvement – Title I Programs**

~~Note: The No Child Left Behind Act of 2001 continues the federal requirement that districts receiving Title I funds have a policy on parental involvement. Minor changes to this requirement were implemented with NCLB. Districts are no longer required to assist parents in understanding the national education goals. On the other hand, districts may now establish a district wide parent advisory council to provide advice on all matters related to parent involvement in Title I programs. Districts must provide full opportunities for the participation of parents of migratory students, to the extent practicable. General requirements continuing from previous years include the mandate that districts conduct, with parental input, an annual evaluation of the content and effectiveness of the parent involvement policy. Additionally, each of the district's schools with a Title I program must have its own parental involvement policy created with input from parents of students attending that school. Finally, parents must be notified of the parent involvement policy.~~

~~This policy and accompanying regulation meets the requirements of No Child Left Behind, except that it was not created with input from parents in your district. Each Board and individual school site should obtain parental input prior to adoption of this language, as required by NCLB.~~

~~The Board believes that parents are their children's first and most influential teachers and that continued parental involvement in the education of children contributes greatly to individual student achievement and conduct. Direct parental involvement also contributes to the rich cultural and linguistic diversity of local school communities. As a result, parents must have a substantial and meaningful opportunity to participate in the education of their children.~~

~~School employees should communicate frequently with a child's parent(s) and provide activities that will educate parents regarding the intellectual and developmental needs of their children at all age levels. This can be accomplished by cooperation between the school and school/community groups, ie; Advisory School Councils, etc. to furnish learning opportunities and to disseminate information to parents regarding parental involvement, parenting skills, and child/adolescent development. Administrators and teachers should keep parents well informed about school expectations and how parents can assist their children in support of classroom learning activities. Parental involvement in the activities of the schools is encouraged.~~

~~The Superintendent should ensure that each school develops, with parental input, an individual school parent involvement policy. This policy should outline how parents, the school staff, and students will share the responsibilities for improved student academic achievement.~~

~~The District will seek the input of parents in conducting an annual evaluation of the content and effectiveness of this policy. The Site Administrator will do the same for the~~

local school policy. The annual review should determine what action needs to be taken, if any, to increase parental participation.

*Legal Reference:*

*Elementary and Secondary Education Act, "No Child Left Behind of 2001,*

*Pub. L. 107-110, Section 1118, Parental Involvement.*

*Revised 2/03*

Each school shall support and encourage parental involvement opportunities, as identified in a school parent involvement policy. The policy must be developed in cooperation with parents and should include the following:

1. ~~A plan for effective two-way communication between parents and the school regarding the school's policies and rules, and an individual child's progress;~~
2. ~~A commitment from the school that information related to school and parent programs, meetings, and other activities will be sent to parents in a timely manner;~~
3. ~~A description of the school's responsibilities to provide high-quality curriculum and instruction in a supportive and effective learning environment;~~
4. ~~A description of the parents' responsibilities for supporting their children's learning such as monitoring attendance and homework completion; volunteering in their child's classroom; and participating in decisions relating to the education of their children and positive use of extracurricular time.~~
5. ~~A description of how the school will promote to teachers and other personnel the value and utility of the contributions and involvement by parents;~~
6. ~~The availability of assistance to parents in understanding the State's academic achievement and assessment standards;~~
7. ~~The availability of materials and training to help parents work with their children to improve their children's achievement;~~
8. ~~The importance of communication between teachers and parents on an ongoing basis through, at a minimum—~~
  - a. ~~frequent reports to the parents on their children's progress;~~
  - b. ~~parent teacher conferences to discuss the child's progress and placement and to describe the methods used to complement the student's instruction;~~

~~e. reasonable access to teachers and other educators, including the opportunity to observe program activities;~~

~~d. an annual meeting, at a time convenient for parent attendance, where all parents shall be invited and encouraged to attend, to discuss and review the content and effectiveness of the school parent involvement policy;~~

~~9. The timely notice to parents of information about parental involvement programs;~~

~~10. Insofar as possible, the coordination and integration of parental involvement activities with community groups;~~

~~In facilitating effective parental involvement, the Principal/Site Administrator may:~~

~~1. Provide regular meetings, at parent request, where parents may formulate suggestions and participate in decision-making about the education of their children;~~

~~2. Ensure, insofar as possible, that opportunities for full participation are given to parents who lack literacy skills or whose native language is not English;~~

~~3. Involve parents in the development and training of teachers, principals, and other educators in order to improve the effectiveness of such training;~~

~~4. Adopt and implement model approaches to improving parental involvement;~~

~~5. Use the Advisory School Council (ASC) to provide advice on all matters related to parental involvement activities and programs.~~

~~Insofar as practical, parental involvement materials and information shall be provided in a language and format that parents understand.~~

~~Revised 2/03~~

~~Adoption Date: 04/09/98~~

**Southeast Island School District**



**To:** Superintendents

**From:** Heather Heineken, <sup>HEH</sup> Director of Finance & Support Services

**Date:** November 5, 2024

**Subject:** FY2026 School Construction and Major Maintenance CIP Lists

\*\*\*\*\*

Attached are the Department of Education & Early Development's initial agency decision lists of FY2026 Capital Improvement Projects for the School Construction and Major Maintenance Grant Funds. In addition, two reports are included showing the points each project received in the formula-driven and evaluative scoring elements. One list is sorted by district without regard to fund category; the other list shows projects in priority order by fund.

The department will hold a public hearing in accordance with AS 14.11.016(a), providing school districts with an opportunity to request reconsideration on the eligibility and priority of their projects. The hearing will be held on Tuesday, November 26th from 9am to 4:30pm via teleconference and are by appointment. Request an appointment no later than November 20, 2024 by 12:00p.m.

The department will review the original decision on the basis of written requests and public testimony by the district, to determine if the decision on the project should be changed. Written requests for reconsideration need to be submitted no later than 4:30 p.m. on November 26, 2024. Within 15 working days following completion of the hearing, updated School Construction and Major Maintenance Grant Fund lists will be released.

As you review the lists, please note that there may be changes in ranking for projects that were rated both last year and this year. These changes can be attributed to a variety of factors, including changes to student population projections, projects at different stages of completion, changes to maintenance program scores, additions and deletions of projects by districts, and changes in the submitted application information.

If you have any questions, please let me know.

**Attachments**

1. FY2026 School Construction Grant Fund List
2. FY2026 Major Maintenance Grant Fund List
3. Total Points, Formula-Driven and Evaluative (by district)
4. Total Points, Formula-Driven and Evaluative (by fund, by priority)
5. Capital Improvement Project (CIP) Annual Review and Ranking Process
6. Public Notice for Reconsideration Hearing

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
School Construction Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
1	Lower Kuskokwim	William N. Miller K-12 School Replacement, Demolition, Napakiak, Supplemental	\$12,919,472	\$67,629,929	\$60,710,457	\$6,919,472	\$138,389	\$6,781,083	\$6,781,083
2	Lower Kuskokwim	Newtok K-12 School Relocation/Replacement, Wastewater, Mertarvik, Supplemental	\$7,179,898	\$88,646,137	\$81,466,239	\$7,179,898	\$143,598	\$7,036,300	\$13,817,383
3	Northwest Arctic Borough	Deering K-12 School Replacement	\$58,194,784	\$56,872,139	\$0	\$56,872,139	\$11,374,428	\$45,497,711	\$59,315,094
4	Lower Kuskokwim	Nelson Island School Replacement, Toksook Bay	\$107,506,439	\$105,506,928	\$22,055,612	\$83,451,316	\$1,669,026	\$81,782,290	\$141,097,384
5	Bering Strait	Stebbins K-12 School Replacement	\$114,764,439	\$111,162,729	\$0	\$111,162,729	\$2,223,255	\$108,939,474	\$250,036,858
6	Lower Kuskokwim	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	\$57,575,845	\$53,591,746	\$0	\$53,591,746	\$1,071,835	\$52,519,911	\$302,556,769 <sup>89</sup>
7	Bering Strait	Brevig Mission K-12 School Renovation/Addition	\$36,334,627	\$36,334,627	\$0	\$36,334,627	\$726,693	\$35,607,934	\$338,164,703
8	Yukon-Koyukuk	Tanana K-12 School Playground Replacement	\$488,709	\$544,074	\$0	\$544,074	\$10,881	\$533,193	\$338,697,896
9	Kenai Peninsula Borough	Kenai Middle School Security and Kitchen Remodel	\$1,781,972	\$1,781,972	\$0	\$1,781,972	\$623,690	\$1,158,282	\$339,856,178
10	Anchorage	Kincaid Elementary School Site Improvements	\$11,153,345	\$11,153,345	\$0	\$11,153,345	\$3,903,671	\$7,249,674	\$347,105,852
11	Anchorage	Secure Vestibules, Group 3, 5 Sites	\$9,036,461	\$9,036,461	\$0	\$9,036,461	\$3,162,761	\$5,873,700	\$352,979,552
12	Anchorage	Secure Vestibules, Group 2, 3 Sites	\$816,985	\$816,985	\$0	\$816,985	\$285,945	\$531,040	\$353,510,592
13	Lower Kuskokwim	Bethel Regional Campus Transportation and Drainage Upgrades	\$1,390,649	\$1,390,649	\$0	\$1,390,649	\$27,813	\$1,362,836	\$354,873,428
14	Anchorage	Secure Vestibules, Group 4 North, 4 Sites	\$3,489,791	\$3,489,791	\$0	\$3,489,791	\$1,221,427	\$2,268,364	\$357,141,792
15	Lower Kuskokwim	Water Storage and Treatment, Kongiganak	\$8,473,547	\$4,225,897	\$0	\$4,225,897	\$84,518	\$4,141,379	\$361,283,171
16	Anchorage	Secure Vestibules, Group 1, 3 Sites	\$1,085,084	\$1,085,084	\$0	\$1,085,084	\$379,779	\$705,305	\$361,988,476
17	Anchorage	Secure Vestibules, Group 4 South, 4 Sites	\$1,911,972	\$1,911,972	\$0	\$1,911,972	\$669,190	\$1,242,782	\$363,231,258
18	Fairbanks Borough	West Valley High School Auditorium Upgrade	\$721,494	\$636,471	\$0	\$636,471	\$222,765	\$413,706	\$363,644,964
<b>Totals:</b>			<b>\$434,825,513</b>	<b>\$555,816,936</b>	<b>\$164,232,308</b>	<b>\$391,584,628</b>	<b>\$27,939,664</b>	<b>\$363,644,964</b>	

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
1	Yukon-Koyukuk	Koyukuk K-8 School Boiler Replacement	\$989,100	\$989,100	\$0	\$989,100	\$19,782	\$969,318	\$969,318
2	Iditarod Area	Blackwell K-12 School Renovation, Anvik, Supplemental	\$6,852,461	\$11,959,552	\$5,107,092	\$6,852,460	\$137,049	\$6,715,411	\$7,684,729
3	Northwest Arctic Borough	Districtwide Fire Systems Replacement, 6 Sites	\$7,218,879	\$6,612,840	\$0	\$6,612,840	\$1,322,568	\$5,290,272	\$12,975,001
4	Kenai Peninsula Borough	Soldotna High School Exterior Repair	\$6,083,627	\$6,083,627	\$0	\$6,083,627	\$2,129,269	\$3,954,358	\$16,929,359
5	Anchorage	King Tech High School Roof Replacement	\$3,829,327	\$3,829,327	\$0	\$3,829,327	\$1,340,264	\$2,489,063	\$19,418,422
6	Pribilof Island	St. Paul K-12 School HVAC System Upgrades	\$4,246,097	\$4,246,097	\$0	\$4,246,097	\$84,922	\$4,161,175	\$23,579,597
7	Fairbanks Borough	North Pole High School Mechanical and Electrical Upgrades	\$12,803,053	\$12,145,188	\$0	\$12,145,188	\$4,250,816	\$7,894,372	\$31,473,969
8	Anchorage	Service High School Health and Safety Improvements	\$5,462,781	\$5,462,781	\$0	\$5,462,781	\$1,911,973	\$3,550,808	\$35,024,777
9	Lake & Peninsula Borough	Fire Suppression System Upgrades, 4 Sites	\$4,407,516	\$4,407,516	\$0	\$4,407,516	\$1,322,255	\$3,085,261	\$38,110,038
10	Ketchikan Borough	Schoenbar Middle School Drainage and Gym Floor Replacement	\$629,975	\$629,975	\$0	\$629,975	\$220,491	\$409,484	\$38,519,522
11	Nenana City	Nenana School Boiler Replacement	\$284,421	\$242,266	\$0	\$242,266	\$12,113	\$230,153	\$38,749,675
12	Anchorage	East High School Safety Upgrades	\$8,560,729	\$8,560,729	\$0	\$8,560,729	\$2,996,255	\$5,564,474	\$44,314,149
13	Anchorage	Mears Middle School Heating Upgrades	\$575,376	\$575,376	\$0	\$575,376	\$201,382	\$373,994	\$44,688,143
14	Kenai Peninsula Borough	West Homer Elementary School North Wall Improvement	\$356,760	\$356,760	\$0	\$356,760	\$124,866	\$231,894	\$44,920,037
15	Denali Borough	Tri-Valley School Septic System Upgrades	\$645,201	\$645,201	\$0	\$645,201	\$129,040	\$516,161	\$45,436,198
16	Valdez City	Herman Hutchens Elementary School Exterior Renovation	\$9,528,585	\$10,290,872	\$0	\$10,290,872	\$3,601,805	\$6,689,067	\$52,125,265
17	Anchorage	Mears Middle School Roof Replacement	\$6,403,930	\$6,403,930	\$0	\$6,403,930	\$2,241,375	\$4,162,555	\$56,287,820
18	Anchorage	Ptarmigan Elementary School Intercom Replacement	\$574,604	\$574,604	\$0	\$574,604	\$201,111	\$373,493	\$56,661,313
19	Kuspuk	Bob R. McHenry District Office Energy Upgrades	\$1,638,785	\$1,638,785	\$0	\$1,638,785	\$32,776	\$1,606,009	\$58,267,322
20	Anchorage	Stellar Secondary School Fire Alarm	\$389,096	\$389,096	\$0	\$389,096	\$136,184	\$252,912	\$58,520,234
21	Southeast Island	Thorne Bay K-12 School Mechanical Control Upgrades	\$1,510,156	\$1,510,156	\$0	\$1,510,156	\$30,203	\$1,479,953	\$60,000,187
22	Anchorage	Anchorage Warehouse Roof Replacement	\$420,000	\$420,000	\$0	\$420,000	\$147,000	\$273,000	\$60,273,187
23	Kashunamiut	Chevak K-12 School Campus Renovation	\$34,106,563	\$34,106,563	\$0	\$34,106,563	\$682,131	\$33,424,432	\$93,697,619
24	Kake City	Kake Career and Technical Education Building Rehabilitation	\$3,635,215	\$3,586,419	\$0	\$3,586,419	\$717,284	\$2,869,135	\$96,566,754

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
25	Southeast Island	Barry Craig Stewart Kasaan and Whale Pass Schools Renovation	\$1,043,506	\$1,043,506	\$0	\$1,043,506	\$20,870	\$1,022,636	\$97,589,390
26	Denali Borough	Districtwide Electrical Code Upgrades	\$1,281,668	\$1,265,661	\$0	\$1,265,661	\$253,132	\$1,012,529	\$98,601,919
27	Haines Borough	Haines High School Locker Room Renovation	\$1,262,643	\$1,262,643	\$0	\$1,262,643	\$441,925	\$820,718	\$99,422,637
28	Lower Yukon	Marshall K-12 School Emergency Tank Farm Repair	\$1,809,501	\$1,809,501	\$0	\$1,809,501	\$36,190	\$1,773,311	\$101,195,948
29	Haines Borough	Haines High School Roof Replacement	\$909,452	\$909,452	\$0	\$909,452	\$318,308	\$591,144	\$101,787,092
30	Aleutians East Borough	Sand Point K-12 School Pool Major Maintenance	\$102,608	\$102,608	\$0	\$102,608	\$35,913	\$66,695	\$101,853,787
31	Northwest Arctic Borough	Buckland K-12 School Boiler Replacement	\$28,972	\$28,972	\$0	\$28,972	\$5,794	\$23,178	\$101,876,965
32	Klawock City	Klawock School Gymnasium Roof Replacement	\$1,698,461	\$1,698,461	\$0	\$1,698,461	\$509,538	\$1,188,923	\$103,065,888
33	Anchorage	Kasuun and Kincaid Elementary Schools Roof Replacement	\$12,469,661	\$12,469,661	\$0	\$12,469,661	\$4,364,381	\$8,105,280	\$111,171,168
34	Kodiak Island Borough	Main Elementary School Roof Replacement	\$1,288,665	\$1,288,665	\$0	\$1,288,665	\$451,033	\$837,632	\$112,008,800
35	Kodiak Island Borough	Chiniak K-12 School Water Code Compliance and Upgrade	\$2,035,824	\$2,003,568	\$0	\$2,003,568	\$701,249	\$1,302,319	\$113,311,119
36	Lower Yukon	LYSD Central Office Renovation	\$5,157,377	\$5,157,377	\$0	\$5,157,377	\$103,148	\$5,054,229	\$118,365,348
37	Southeast Island	Thorne Bay K-12 School Fire Suppression System	\$1,444,013	\$1,444,013	\$0	\$1,444,013	\$28,880	\$1,415,133	\$119,780,481
38	Yukon-Koyukuk	Kaltag K-12 School Kitchen Upgrade	\$601,271	\$601,271	\$0	\$601,271	\$12,025	\$589,246	\$120,369,727
39	Lower Yukon	Hooper Bay Elementary Emergency Tank Farm Pad Repair	\$5,011,296	\$5,011,296	\$0	\$5,011,296	\$100,226	\$4,911,070	\$125,280,797
40	Yukon-Koyukuk	Roof Replacement, 3 Sites	\$2,176,000	\$2,078,589	\$0	\$2,078,589	\$41,572	\$2,037,017	\$127,317,814
41	Southwest Region	Twin Hills K-12 School Renovation	\$7,018,351	\$6,311,040	\$0	\$6,311,040	\$126,221	\$6,184,819	\$133,502,633
42	Nenana City	Nenana School Fire Suppression System Replacement	\$1,556,965	\$1,556,965	\$0	\$1,556,965	\$77,848	\$1,479,117	\$134,981,750
43	Hoonah City	Hoonah School Generator Replacement	\$1,767,951	\$1,767,951	\$0	\$1,767,951	\$618,783	\$1,149,168	\$136,130,918
44	Lower Kuskokwim	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	\$5,279,361	\$5,279,361	\$0	\$5,279,361	\$105,587	\$5,173,774	\$141,304,692
45	Denali Borough	Generator Replacement, 2 Schools	\$1,523,368	\$1,523,368	\$0	\$1,523,368	\$304,674	\$1,218,694	\$142,523,386
46	Petersburg Borough	Petersburg High/Middle School Security and Access Renovation	\$1,586,582	\$1,586,582	\$0	\$1,586,582	\$555,304	\$1,031,278	\$143,554,664
47	Anchorage	Bear Valley Elementary School Domestic Water Replacement	\$2,665,758	\$2,665,758	\$0	\$2,665,758	\$933,015	\$1,732,743	\$145,287,407
48	Southwest Region	Ekwok K-12 School Renovation	\$10,538,614	\$8,752,289	\$0	\$8,752,289	\$175,046	\$8,577,243	\$153,864,650

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
49	Ketchikan Borough	Valley Park and Pt. Higgins Elementary Schools Playground Upgrades	\$369,737	\$369,737	\$0	\$369,737	\$129,408	\$240,329	\$154,104,979
50	Valdez City	Herman Hutchens Elementary School Floor Replacement	\$390,458	\$421,694	\$0	\$421,694	\$147,593	\$274,101	\$154,379,080
51	Yukon Flats	Tsuk Taih K-12 School Renovation, Chalkyitsik	\$4,535,743	\$4,535,743	\$0	\$4,535,743	\$90,715	\$4,445,028	\$158,824,108
52	Mat-Su Borough	Elevator Code and Compliance Upgrades, 6 Sites	\$2,844,833	\$2,387,622	\$0	\$2,387,622	\$835,668	\$1,551,954	\$160,376,062
53	Fairbanks Borough	Arctic Light Elementary School Exterior Renovation	\$8,908,517	\$8,788,662	\$0	\$8,788,662	\$3,076,032	\$5,712,630	\$166,088,692
54	Lower Kuskokwim	Gladys Jung Elementary School Heating Mains Replacement	\$1,188,713	\$1,188,713	\$0	\$1,188,713	\$23,774	\$1,164,939	\$167,253,631
55	Petersburg Borough	Petersburg Gym Sewer Line Repair	\$501,316	\$501,316	\$0	\$501,316	\$175,461	\$325,855	\$167,579,486 <sup>92</sup>
56	Yupit	Tuluksak K-12 School Fuel Tank Replacement	\$4,990,323	\$4,990,323	\$0	\$4,990,323	\$99,806	\$4,890,517	\$172,470,003
57	Ketchikan Borough	Districtwide School Security Upgrades	\$1,194,273	\$1,194,273	\$0	\$1,194,273	\$417,996	\$776,277	\$173,246,280
58	Fairbanks Borough	Tanana Middle School Classroom Upgrades	\$10,520,672	\$10,775,991	\$0	\$10,775,991	\$3,771,597	\$7,004,394	\$180,250,674
59	Southeast Island	Port Alexander K-12 School Upgrades	\$602,909	\$602,909	\$0	\$602,909	\$12,058	\$590,851	\$180,841,525
60	Saint Marys City	St. Mary's Campus Renewal and Repairs	\$1,440,780	\$961,107	\$0	\$961,107	\$96,111	\$864,996	\$181,706,521
61	Iditarod Area	McGrath School Roof Replacement	\$3,798,979	\$3,798,979	\$0	\$3,798,979	\$75,980	\$3,722,999	\$185,429,520
62	Ketchikan Borough	Information and Alert System Replacement, 4 Sites	\$5,547,137	\$5,547,137	\$0	\$5,547,137	\$1,941,498	\$3,605,639	\$189,035,159
63	Yupit	Akiak K-12 School Fire Alarm System Replacement	\$232,464	\$232,464	\$0	\$232,464	\$4,649	\$227,815	\$189,262,974
64	Fairbanks Borough	Weller Elementary School Classroom Upgrades	\$7,433,686	\$7,434,034	\$0	\$7,434,034	\$2,601,912	\$4,832,122	\$194,095,096
65	Southeast Island	Thorne Bay K-12 School Flooring Replacement	\$71,549	\$71,549	\$0	\$71,549	\$1,431	\$70,118	\$194,165,214
66	Mat-Su Borough	Colony and Wasilla Middle Schools Partial Roof Replacement	\$5,602,711	\$5,602,711	\$0	\$5,602,711	\$1,960,949	\$3,641,762	\$197,806,976
67	Fairbanks Borough	Howard Luke High School Exterior Renovation	\$5,133,231	\$4,998,416	\$0	\$4,998,416	\$1,749,446	\$3,248,970	\$201,055,946
68	Fairbanks Borough	Pearl Creek Elementary School Classroom Upgrades	\$7,245,394	\$7,509,364	\$0	\$7,509,364	\$2,628,277	\$4,881,087	\$205,937,033
69	Juneau Borough	Dzantik'I Heeni Middle School Roof Replacement	\$2,650,000	\$2,650,000	\$0	\$2,650,000	\$927,500	\$1,722,500	\$207,659,533
70	Fairbanks Borough	Woodriver Elementary School Mechanical Renovation	\$7,600,583	\$7,892,914	\$0	\$7,892,914	\$2,762,520	\$5,130,394	\$212,789,927

Issue Date: 11/05/2024

Run Date: 11/04/2024

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
Major Maintenance Grant Fund**

Initial List

Nov 5 Rank	School District	Project Name	Amount Requested	Eligible Amount	Prior Funding	DEED Recommended Amount	Participating Share	State Share	Aggregate Amount
71	Mat-Su Borough	HVAC Control Upgrades, 5 Sites	\$14,314,652	\$14,314,652	\$0	\$14,314,652	\$5,010,128	\$9,304,524	\$222,094,451
72	Kake City	Kake High School Plumbing Replacement	\$940,381	\$940,381	\$0	\$940,381	\$188,076	\$752,305	\$222,846,756
73	Mat-Su Borough	Districtwide Boiler Replacement, 9 Sites	\$9,760,194	\$7,522,661	\$0	\$7,522,661	\$2,632,931	\$4,889,730	\$227,736,486
74	Southeast Island	Thorne Bay K-12 School Underground Storage Tank Replacement	\$1,182,737	\$1,182,737	\$0	\$1,182,737	\$23,655	\$1,159,082	\$228,895,568
75	Mat-Su Borough	Swanson Elementary School Seismic Upgrades	\$12,468,245	\$1,013,150	\$0	\$1,013,150	\$354,602	\$658,548	\$229,554,116
76	Juneau Borough	Riverbend Elementary School Roof Replacement	\$2,800,000	\$2,800,000	\$0	\$2,800,000	\$980,000	\$1,820,000	\$231,374,116
77	Fairbanks Borough	Anderson Crawford Elementary School Exterior Renovation	\$9,506,266	\$9,307,901	\$0	\$9,307,901	\$3,257,765	\$6,050,136	\$237,424,252
78	Mat-Su Borough	Colony High School Generator Replacement	\$11,237,861	\$2,432,036	\$0	\$2,432,036	\$851,213	\$1,580,823	\$239,005,075
79	Lower Yukon	Kotlik and Pilot Station K-12 Schools Renewal and Repair	\$3,256,206	\$3,256,206	\$0	\$3,256,206	\$65,124	\$3,191,082	\$242,196,157
80	Southeast Island	Thorne Bay K-12 School Roof Replacement	\$3,901,263	\$4,005,043	\$0	\$4,005,043	\$80,101	\$3,924,942	\$246,121,099
81	Lower Yukon	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	\$3,856,952	\$3,856,952	\$0	\$3,856,952	\$77,139	\$3,779,813	\$249,900,912
82	Southwest Region	Aleknagik K-12 School Renovation	\$12,825,634	\$10,239,260	\$0	\$10,239,260	\$204,785	\$10,034,475	\$259,935,387
83	Lower Kuskokwim	Districtwide Fuel Tank Removal and Replacement	\$1,080,000	\$1,080,000	\$0	\$1,080,000	\$21,600	\$1,058,400	\$260,993,787

**Totals: \$361,344,504 \$337,691,955 \$5,107,092 \$332,584,863 \$71,591,076 \$260,993,787**

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
School Construction and Major Maintenance by Districts**

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

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Aleutians East Boro	30	M	Sand Point K-12 School Pool Major Maintenance	30.00	22.07	0.00	25.00	0.00	1.52	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	25.67	1.00	3.00	5.67	164.59
Anchorage	10	C	Kincaid Elementary School Site Improvements	0.00	10.25	0.00	25.00	0.00	4.53	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	9.92	0.33	25.67	8.00	1.00	11.67	150.70
Anchorage	11	C	Secure Vestibules, Group 3, 5 Sites	0.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	26.33	1.00	3.00	5.67	146.27
Anchorage	12	C	Secure Vestibules, Group 2, 3 Sites	0.00	24.68	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	25.67	1.00	3.00	5.67	140.29
Anchorage	14	C	Secure Vestibules, Group 4 North, 4 Sites	0.00	27.35	0.00	20.00	0.00	4.53	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	0.00	5.33	27.00	0.33	0.00	5.00	133.88
Anchorage	16	C	Secure Vestibules, Group 1, 3 Sites	0.00	11.43	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	27.00	1.00	3.00	5.67	128.37
Anchorage	17	C	Secure Vestibules, Group 4 South, 4 Sites	0.00	19.46	0.00	20.00	0.00	4.53	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	0.00	5.33	26.33	0.33	0.00	5.00	125.32
Anchorage	5	M	King Tech High School Roof Replacement	30.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	21.35	1.67	27.33	1.67	0.00	5.00	201.98
Anchorage	8	M	Service High School Health and Safety Improvements	27.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	5.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	20.20	2.67	27.00	2.33	0.00	5.33	194.50
Anchorage	12	M	East High School Safety Upgrades	9.00	30.00	0.00	25.00	0.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.00	3.00	4.00	0.00	13.29	0.00	27.00	0.33	0.00	20.00	186.18
Anchorage	13	M	Mears Middle School Heating Upgrades	24.00	26.50	0.00	25.00	0.00	4.53	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	11.00	3.33	27.67	6.33	0.00	2.00	184.69
Anchorage	17	M	Mears Middle School Roof Replacement	21.00	24.75	0.00	25.00	0.00	4.61	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	9.54	2.00	27.67	4.67	0.00	6.67	180.56
Anchorage	18	M	Ptarmigan Elementary School Intercom Replacement	15.00	30.00	0.00	25.00	0.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.67	3.00	3.67	1.67	8.00	1.67	26.00	5.67	0.00	5.00	179.90
Anchorage	20	M	Stellar Secondary School Fire Alarm	18.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	20.00	0.00	26.33	4.67	0.00	0.00	173.27
Anchorage	22	M	Anchorage Warehouse Roof Replacement	6.00	30.00	0.00	25.00	0.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.00	3.00	4.00	0.00	10.18	1.67	28.00	3.00	0.00	5.00	170.41
Anchorage	33	M	Kasuun and Kincaid Elementary Schools Roof Replacement	3.00	11.00	0.00	25.00	2.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.00	3.00	4.00	0.00	10.00	7.67	29.00	4.67	0.00	10.00	163.90
Anchorage	47	M	Bear Valley Elementary School Domestic Water Replacement	12.00	26.50	0.00	20.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	8.95	0.00	26.67	4.67	0.00	3.00	151.06
Bering Strait	5	C	Stebbins K-12 School Replacement	30.00	0.00	0.00	0.00	0.00	2.27	50.00	30.00	27.78	0.00	25.00	1.67	1.00	2.67	1.00	0.67	50.00	0.00	40.00	4.33	0.00	0.00	0.00	266.39
Bering Strait	7	C	Brevig Mission K-12 School Renovation/Addition	27.00	15.33	0.00	20.00	0.00	2.24	11.45	18.76	20.38	8.00	0.00	1.67	1.00	3.00	1.00	1.00	0.00	39.48	15.33	19.00	0.00	1.00	5.00	210.63
Denali Borough	15	M	Tri-Valley School Septic System Upgrades	30.00	30.00	0.00	10.00	0.00	2.56	0.00	0.00	0.00	8.00	30.00	2.00	2.00	2.00	1.00	3.00	0.00	25.86	4.33	15.00	5.67	0.00	9.33	180.75
Denali Borough	26	M	Districtwide Electrical Code Upgrades	27.00	30.00	0.00	10.00	0.00	2.56	0.00	0.00	0.00	8.00	30.00	2.00	2.00	2.00	1.00	3.00	0.00	25.00	0.00	12.67	5.00	0.00	7.00	167.22
Denali Borough	45	M	Generator Replacement, 2 Schools	24.00	30.00	0.00	10.00	0.00	2.56	0.00	0.00	0.00	8.00	30.00	2.00	2.00	2.00	1.00	3.00	0.00	10.00	0.00	14.33	3.67	0.00	9.33	151.89
Fairbanks Borough	18	C	West Valley High School Auditorium Upgrade	6.00	8.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	83.39
Fairbanks Borough	7	M	North Pole High School Mechanical and Electrical Upgrades	30.00	30.00	0.00	10.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	18.33	30.22	0.00	13.67	7.00	0.00	0.33	196.94
Fairbanks Borough	53	M	Arctic Light Elementary School Exterior Renovation	27.00	14.25	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	25.25	0.00	12.00	6.00	0.00	13.67	147.56
Fairbanks Borough	58	M	Tanana Middle School Classroom Upgrades	24.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	15.19	0.00	11.00	0.00	0.00	0.67	138.25
Fairbanks Borough	64	M	Weller Elementary School Classroom Upgrades	15.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	13.42	0.00	12.67	0.00	0.00	3.00	131.48
Fairbanks Borough	67	M	Howard Luke High School Exterior Renovation	12.00	21.25	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	21.95	0.00	12.67	6.00	0.00	5.00	128.26
Fairbanks Borough	68	M	Pearl Creek Elementary School Classroom Upgrades	18.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	13.87	0.00	12.67	0.00	0.00	4.00	127.93
Fairbanks Borough	70	M	Woodriver Elementary School Mechanical Renovation	9.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	18.94	0.00	13.00	2.33	0.00	3.33	126.00
Fairbanks Borough	77	M	Anderson Crawford Elementary School Exterior Renovation	21.00	10.25	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	10.86	0.00	12.67	6.00	0.00	5.00	115.17
Haines Borough	27	M	Haines High School Locker Room Renovation	27.00	30.00	0.00	10.00	0.00	1.34	0.00	0.00	0.00	3.00	30.00	2.33	2.33	2.33	1.00	1.67	0.00	24.65	1.00	16.67	6.33	0.00	7.33	167.00
Haines Borough	29	M	Haines High School Roof Replacement	30.00	30.00	0.00	10.00	0.00	1.34	0.00	0.00	0.00	3.00	30.00	2.33	2.33	2.33	1.00	1.67	0.00	6.00	1.33	28.00	6.67	0.00	9.00	165.01
Hoonah City	43	M	Hoonah School Generator Replacement	30.00	30.00	0.00	10.00	0.00	1.32	0.00	0.00	0.00	0.00	30.00	4.00	3.00	2.67	2.00	2.00	0.00	13.33	1.00	13.67	3.00	0.00	7.67	153.65

**Alaska Department of Education and Early Development  
FY2026 Capital Improvement Projects  
School Construction and Major Maintenance by Districts**

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

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Iditarod Area	2	M	Blackwell K-12 School Renovation, Anvik, Supplemental	30.00	30.00	0.00	25.00	0.00	2.29	0.00	0.00	0.00	10.00	30.00	2.33	2.00	1.67	1.00	2.00	23.67	50.00	3.67	28.00	4.67	0.00	7.00	253.29
Iditarod Area	61	M	McGrath School Roof Replacement	27.00	30.00	0.00	0.00	0.00	2.29	0.00	0.00	0.00	0.00	30.00	2.33	2.00	1.67	1.00	2.00	4.33	8.67	2.00	11.67	4.67	0.00	5.00	134.63
Juneau Borough	69	M	Dzantik'I Heeni Middle School Roof Replacement	30.00	11.00	0.00	10.00	0.00	2.23	0.00	0.00	0.00	8.00	25.00	2.33	2.00	2.33	2.33	3.00	0.00	8.00	0.00	11.00	3.00	0.00	6.00	126.23
Juneau Borough	76	M	Riverbend Elementary School Roof Replacement	27.00	8.75	0.00	10.00	0.00	2.23	0.00	0.00	0.00	3.00	25.00	2.33	2.00	2.33	2.33	3.00	0.00	8.00	0.00	11.00	3.00	0.00	7.33	117.31
Kake City	24	M	Kake Career and Technical Education Building Rehabilitation	30.00	30.00	0.00	0.00	0.00	1.44	0.00	0.00	0.00	0.00	30.00	2.00	2.00	3.00	2.00	2.00	0.00	37.67	7.00	13.33	3.00	0.00	6.33	169.78
Kake City	72	M	Kake High School Plumbing Replacement	27.00	30.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	0.00	30.00	2.00	1.33	2.67	2.00	2.33	0.00	0.00	0.33	12.67	2.33	0.00	9.67	123.72
Kashunamiut	23	M	Chevak K-12 School Campus Renovation	30.00	5.00	0.00	20.00	0.00	2.25	0.00	0.00	0.00	10.00	30.00	3.00	2.00	3.00	2.33	2.00	0.00	14.70	7.00	20.33	3.33	0.00	15.33	170.28
Kenai Peninsula Bo	9	C	Kenai Middle School Security and Kitchen Remodel	24.00	30.00	0.00	10.00	0.00	2.71	0.00	0.00	0.00	0.00	30.00	4.00	2.00	5.00	2.00	4.00	0.00	3.00	5.00	16.00	6.33	0.00	8.00	152.04
Kenai Peninsula Bo	4	M	Soldotna High School Exterior Repair	27.00	30.00	0.00	25.00	0.00	2.71	0.00	0.00	0.00	10.00	30.00	4.00	2.00	5.00	2.00	4.00	0.00	19.72	0.33	28.00	7.00	0.00	17.33	214.09
Kenai Peninsula Bo	14	M	West Homer Elementary School North Wall Improvement	30.00	11.00	0.00	25.00	0.00	2.71	0.00	0.00	0.00	10.00	30.00	4.00	2.00	5.00	2.00	4.00	0.00	12.00	0.33	29.00	6.00	0.00	8.67	181.71
Ketchikan Borough	10	M	Schoenbar Middle School Drainage and Gym Floor Replacement	27.00	30.00	0.00	25.00	0.00	2.14	0.00	0.00	0.00	10.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	12.00	3.67	28.00	4.67	0.00	6.67	186.47
Ketchikan Borough	49	M	Valley Park and Pt. Higgins Elementary Schools Playground Upgrades	24.00	30.00	0.00	10.00	0.00	2.14	0.00	0.00	0.00	10.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	12.00	3.33	14.33	2.33	0.00	4.33	149.81
Ketchikan Borough	57	M	Districtwide School Security Upgrades	30.00	30.00	0.00	20.00	0.00	2.14	0.00	0.00	0.00	0.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	0.00	0.33	14.00	3.33	0.00	3.67	140.81
Ketchikan Borough	62	M	Information and Alert System Replacement, 4 Sites	21.00	30.00	0.00	10.00	0.00	2.14	0.00	0.00	0.00	0.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	9.33	1.33	14.33	2.33	0.00	5.00	132.81
Klawock City	32	M	Klawock School Gymnasium Roof Replacement	30.00	30.00	0.00	20.00	0.00	1.69	0.00	0.00	0.00	10.00	20.00	2.00	1.00	2.00	1.00	1.00	0.00	20.00	3.67	12.67	2.67	0.00	6.67	164.36
Kodiak Island Borol	34	M	Main Elementary School Roof Replacement	27.00	30.00	0.00	25.00	0.00	2.33	0.00	0.00	0.00	10.00	30.00	1.00	1.00	1.00	1.00	0.67	0.00	21.33	1.33	12.00	0.00	0.00	0.00	163.66
Kodiak Island Borol	35	M	Chiniak K-12 School Water Code Compliance and Upgrade	30.00	30.00	0.00	10.00	0.00	2.33	0.00	0.00	0.00	10.00	30.00	1.00	1.00	1.00	1.00	0.67	3.33	19.00	0.00	12.67	0.00	2.00	9.33	163.33
Kuspuk	19	M	Bob R. McHenry District Office Energy Upgrades	30.00	24.75	0.00	0.00	0.00	1.51	0.00	0.00	0.00	0.00	30.00	3.67	2.00	3.00	3.67	1.67	0.00	47.00	5.00	15.33	7.00	0.00	4.33	178.93
Lake & Peninsula B	9	M	Fire Suppression System Upgrades, 4 Sites	30.00	26.17	0.00	0.00	0.00	1.44	0.00	0.00	0.00	10.00	30.00	2.67	2.00	3.00	2.00	2.33	25.00	30.61	3.33	15.00	0.33	0.00	7.67	191.55
Lower Kuskokwim	1	C	William N. Miller K-12 School Replacement, Demolition, Napakiak, Supplemental	30.00	30.00	15.00	0.00	0.00	3.15	50.00	30.00	22.44	10.00	30.00	4.00	1.00	3.00	2.00	4.00	50.00	5.54	35.00	5.33	4.33	0.00	5.00	339.80
Lower Kuskokwim	2	C	Newtok K-12 School Relocation/Replacement, Wastewater, Mertarvik, Supplemental	27.00	0.00	0.00	25.00	0.00	3.15	50.00	30.00	10.00	10.00	30.00	4.00	1.00	3.00	2.00	4.00	35.00	49.00	30.00	13.33	6.00	0.00	5.00	337.48
Lower Kuskokwim	4	C	Nelson Island School Replacement, Toksook	24.00	30.00	30.00	10.00	0.00	3.10	13.95	8.37	21.25	10.00	30.00	4.00	2.00	3.00	2.00	2.67	10.00	50.00	15.00	16.00	0.00	1.00	21.00	307.34
Lower Kuskokwim	6	C	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	21.00	28.95	0.00	10.00	0.00	3.10	23.35	14.01	21.89	10.00	30.00	4.00	2.00	3.00	2.00	2.67	0.00	12.58	20.00	14.00	3.33	3.00	11.00	239.88
Lower Kuskokwim	13	C	Bethel Regional Campus Transportation and Drainage Upgrades	18.00	30.00	0.00	10.00	0.00	3.10	0.00	0.00	0.00	3.00	30.00	4.00	2.00	3.00	2.00	2.67	0.00	7.39	0.00	15.00	2.00	3.00	3.00	138.15
Lower Kuskokwim	15	C	Water Storage and Treatment, Kongiganak	6.00	2.00	0.00	20.00	0.00	3.15	0.00	0.00	0.00	3.00	30.00	4.00	1.00	3.00	2.00	4.00	0.00	23.00	1.67	16.33	4.33	0.00	7.00	130.48
Lower Kuskokwim	44	M	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	15.00	13.67	0.00	10.00	0.00	3.10	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.00	2.00	2.67	0.00	32.85	2.67	14.00	2.67	0.00	5.33	152.95
Lower Kuskokwim	54	M	Gladys Jung Elementary School Heating Mains Replacement	9.00	2.80	0.00	25.00	0.00	3.30	0.00	0.00	0.00	3.00	30.00	4.00	2.00	2.33	2.00	2.00	5.00	17.64	0.00	29.00	2.33	0.00	7.67	147.07
Lower Kuskokwim	83	M	Districtwide Fuel Tank Removal and Replacement	12.00	12.08	0.00	0.00	0.00	3.15	0.00	0.00	0.00	0.00	30.00	4.00	1.00	3.00	2.00	4.00	0.00	5.00	0.00	9.00	5.00	0.00	6.67	96.89

**Alaska Department of Education and Early Development  
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School Construction and Major Maintenance by Districts**

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Initial List**

School District	Nov 5 Rank	MM/SC	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Alter-natives	Options	Total Project Points
Lower Yukon	28	M	Marshall K-12 School Emergency Tank Farm	27.00	0.50	0.00	25.00	0.00	2.18	0.00	0.00	0.00	10.00	30.00	3.67	2.00	2.33	3.67	2.00	6.67	9.61	0.00	28.00	4.33	1.33	7.67	165.96
Lower Yukon	36	M	LYSD Central Office Renovation	18.00	30.00	0.00	0.00	0.00	2.27	0.00	0.00	0.00	0.00	30.00	3.00	2.33	2.67	2.00	2.00	0.00	42.66	3.00	13.33	5.00	0.00	7.00	163.26
Lower Yukon	39	M	Hooper Bay Elementary Emergency Tank Farm Pad Repair	30.00	4.00	0.00	10.00	0.00	2.49	0.00	0.00	0.00	8.00	30.00	4.00	2.33	3.00	2.33	1.67	20.00	3.69	0.00	27.00	4.67	0.00	6.00	159.17
Lower Yukon	79	M	Kotlik and Pilot Station K-12 Schools Renewal and Repair	24.00	6.50	0.00	0.00	0.00	2.49	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	2.33	1.67	0.00	5.68	3.00	14.67	4.00	0.00	6.00	109.34
Lower Yukon	81	M	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	21.00	3.00	0.00	0.00	0.00	2.49	0.00	0.00	0.00	5.00	30.00	4.00	2.33	3.00	2.33	1.67	0.00	2.00	0.00	14.67	5.00	0.00	6.00	102.49
Mat-Su Borough	52	M	Elevator Code and Compliance Upgrades, 6	30.00	30.00	0.00	10.00	0.00	2.37	0.00	0.00	0.00	10.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	10.33	0.00	12.00	3.67	0.00	0.00	148.37
Mat-Su Borough	66	M	Colony and Wasilla Middle Schools Partial Roof Replacement	15.00	20.55	0.00	0.00	0.00	2.37	0.00	0.00	0.00	8.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	25.00	0.00	14.67	3.33	0.00	0.00	128.92
Mat-Su Borough	71	M	HVAC Control Upgrades, 5 Sites	21.00	29.82	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	8.00	0.00	14.67	4.00	0.00	5.00	124.85
Mat-Su Borough	73	M	Districtwide Boiler Replacement, 9 Sites	27.00	30.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	7.00	0.00	13.00	3.00	0.00	0.00	122.37
Mat-Su Borough	75	M	Swanson Elementary School Seismic Upgrades	24.00	30.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	8.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	6.00	0.00	5.00	1.67	0.00	0.67	117.70
Mat-Su Borough	78	M	Colony High School Generator Replacement	18.00	30.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	2.67	0.00	14.67	0.00	0.00	3.67	111.37
Nenana City	11	M	Nenana School Boiler Replacement	30.00	30.00	0.00	20.00	0.00	4.26	0.00	0.00	0.00	5.00	30.00	2.00	2.00	3.00	2.00	2.00	0.00	15.00	2.00	16.33	12.67	0.00	10.00	186.26
Nenana City	42	M	Nenana School Fire Suppression System Replacement	27.00	30.00	0.00	0.00	0.00	4.26	0.00	0.00	0.00	5.00	30.00	2.00	2.00	3.00	2.00	2.00	13.33	5.00	0.33	14.67	5.00	0.00	10.00	155.59
Northwest Arctic Bo	3	C	Deering K-12 School Replacement	27.00	25.81	0.00	20.00	0.00	2.62	11.39	19.03	23.48	10.00	30.00	4.00	2.00	2.00	2.00	4.00	25.00	50.00	26.33	21.33	11.00	5.00	6.67	328.67
Northwest Arctic Bo	3	M	Districtwide Fire Systems Replacement, 6 Sites	30.00	24.92	0.00	10.00	0.00	2.62	0.00	0.00	0.00	10.00	30.00	4.00	2.00	2.00	2.00	4.00	20.00	46.00	1.67	14.67	8.33	0.00	16.00	228.21
Northwest Arctic Bo	31	M	Buckland K-12 School Boiler Replacement	24.00	11.90	0.00	25.00	0.00	2.62	0.00	0.00	0.00	0.00	30.00	4.00	2.00	2.00	2.00	4.00	0.00	15.50	0.33	27.33	13.67	0.00	0.00	164.36
Petersburg Borough	46	M	Petersburg High/Middle School Security and Access Renovation	30.00	30.00	0.00	10.00	0.00	1.03	0.00	0.00	0.00	0.00	30.00	2.67	3.00	2.00	1.00	1.00	0.00	13.00	1.67	17.00	3.67	0.00	5.33	151.36
Petersburg Borough	55	M	Petersburg Gym Sewer Line Repair	27.00	6.53	0.00	25.00	0.00	1.04	0.00	0.00	0.00	0.00	30.00	2.00	2.00	2.00	1.00	1.00	0.00	12.00	0.00	27.67	3.67	0.00	5.33	146.24
Pribilof Island	6	M	St. Paul K-12 School HVAC System Upgrades	30.00	30.00	0.00	10.00	0.00	2.18	0.00	0.00	0.00	5.00	30.00	2.00	3.00	3.00	2.00	2.00	0.00	45.33	5.00	17.00	10.00	0.00	5.00	201.52
Saint Marys City	60	M	St. Mary's Campus Renewal and Repairs	30.00	30.00	0.00	10.00	0.00	1.19	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.00	0.00	2.00	0.00	12.00	0.33	0.00	6.67	136.19
Southeast Island	21	M	Thorne Bay K-12 School Mechanical Control Upgrades	30.00	16.99	0.00	10.00	0.00	2.20	0.00	0.00	0.00	10.00	30.00	2.67	3.00	3.00	2.00	2.00	6.00	23.00	0.00	16.33	8.67	0.00	6.00	171.86
Southeast Island	25	M	Barry Craig Stewart Kasaan and Whale Pass Schools Renovation	21.00	26.55	0.00	0.00	0.00	2.13	0.00	0.00	0.00	0.00	30.00	4.00	4.00	3.00	2.00	2.00	0.00	50.00	4.00	12.00	6.00	0.00	2.00	168.68
Southeast Island	37	M	Thorne Bay K-12 School Fire Suppression System	27.00	16.99	0.00	10.00	0.00	2.20	0.00	0.00	0.00	10.00	30.00	2.67	3.00	3.00	2.00	2.00	14.33	8.67	0.00	16.33	5.00	0.00	9.67	162.86
Southeast Island	59	M	Port Alexander K-12 School Upgrades	18.00	30.00	0.00	0.00	0.00	2.13	0.00	0.00	0.00	0.00	30.00	4.00	4.00	3.00	2.00	2.00	5.00	18.00	0.00	12.00	5.00	0.00	2.33	137.47
Southeast Island	65	M	Thorne Bay K-12 School Flooring Replacement	12.00	11.42	0.00	25.00	0.00	3.01	0.00	0.00	0.00	0.00	30.00	1.67	3.00	2.00	2.00	2.00	0.00	4.00	0.00	21.67	3.33	0.00	8.67	129.77
Southeast Island	74	M	Thorne Bay K-12 School Underground Storage Tank Replacement	24.00	16.99	0.00	10.00	0.00	2.20	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	2.00	2.00	0.00	3.00	0.00	14.00	1.00	0.00	6.67	120.53

**Alaska Department of Education and Early Development**  
**FY2026 Capital Improvement Projects**  
**School Construction Grant Fund**  
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Nov 5 Rank	School District	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Altern-at-ives	Options	Total Project Points
1	Lower Kuskokwim	William N. Miller K-12 School Replacement, Demolition, Napakiak, Supplemental	30.00	30.00	15.00	0.00	0.00	3.15	50.00	30.00	22.44	10.00	30.00	4.00	1.00	3.00	2.00	4.00	50.00	5.54	35.00	5.33	4.33	0.00	5.00	339.80
2	Lower Kuskokwim	Newtok K-12 School Relocation/Replacement, Wastewater, Mertarvik, Supplemental	27.00	0.00	0.00	25.00	0.00	3.15	50.00	30.00	10.00	10.00	30.00	4.00	1.00	3.00	2.00	4.00	35.00	49.00	30.00	13.33	6.00	0.00	5.00	337.48
3	Northwest Arctic Bor	Deering K-12 School Replacement	27.00	25.81	0.00	20.00	0.00	2.62	11.39	19.03	23.48	10.00	30.00	4.00	2.00	2.00	2.00	4.00	25.00	50.00	26.33	21.33	11.00	5.00	6.67	328.67
4	Lower Kuskokwim	Nelson Island School Replacement, Toksook Bay	24.00	30.00	30.00	10.00	0.00	3.10	13.95	8.37	21.25	10.00	30.00	4.00	2.00	3.00	2.00	2.67	10.00	50.00	15.00	16.00	0.00	1.00	21.00	307.34
5	Bering Strait	Stebbins K-12 School Replacement	30.00	0.00	0.00	0.00	0.00	2.27	50.00	30.00	27.78	0.00	25.00	1.67	1.00	2.67	1.00	0.67	50.00	0.00	40.00	4.33	0.00	0.00	0.00	266.39
6	Lower Kuskokwim	Anna Tobeluk Memorial K-12 School Renovation/Addition, Nunapitchuk	21.00	28.95	0.00	10.00	0.00	3.10	23.35	14.01	21.89	10.00	30.00	4.00	2.00	3.00	2.00	2.67	0.00	12.58	20.00	14.00	3.33	3.00	11.00	239.88
7	Bering Strait	Brevig Mission K-12 School Renovation/Addition	27.00	15.33	0.00	20.00	0.00	2.24	11.45	18.76	20.38	8.00	0.00	1.67	1.00	3.00	1.00	1.00	0.00	39.48	15.33	19.00	0.00	1.00	5.00	210.63
8	Yukon-Koyukuk	Tanana K-12 School Playground Replacement	24.00	30.00	0.00	20.00	0.00	2.86	0.00	0.00	0.00	10.00	30.00	5.00	5.00	3.00	2.00	5.00	0.00	17.00	5.00	15.00	1.33	0.00	5.00	180.20
9	Kenai Peninsula Bor	Kenai Middle School Security and Kitchen Remodel	24.00	30.00	0.00	10.00	0.00	2.71	0.00	0.00	0.00	0.00	30.00	4.00	2.00	5.00	2.00	4.00	0.00	3.00	5.00	16.00	6.33	0.00	8.00	152.04
10	Anchorage	Kincaid Elementary School Site Improvements	0.00	10.25	0.00	25.00	0.00	4.53	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	9.92	0.33	25.67	8.00	1.00	11.67	150.70
11	Anchorage	Secure Vestibules, Group 3, 5 Sites	0.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	26.33	1.00	3.00	5.67	146.27
12	Anchorage	Secure Vestibules, Group 2, 3 Sites	0.00	24.68	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	25.67	1.00	3.00	5.67	140.29
13	Lower Kuskokwim	Bethel Regional Campus Transportation and Drainage Upgrades	18.00	30.00	0.00	10.00	0.00	3.10	0.00	0.00	0.00	3.00	30.00	4.00	2.00	3.00	2.00	2.67	0.00	7.39	0.00	15.00	2.00	3.00	3.00	138.15
14	Anchorage	Secure Vestibules, Group 4 North, 4 Sites	0.00	27.35	0.00	20.00	0.00	4.53	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	0.00	5.33	27.00	0.33	0.00	5.00	133.88
15	Lower Kuskokwim	Water Storage and Treatment, Kongiganak	6.00	2.00	0.00	20.00	0.00	3.15	0.00	0.00	0.00	3.00	30.00	4.00	1.00	3.00	2.00	4.00	0.00	23.00	1.67	16.33	4.33	0.00	7.00	130.48
16	Anchorage	Secure Vestibules, Group 1, 3 Sites	0.00	11.43	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	27.00	1.00	3.00	5.67	128.37
17	Anchorage	Secure Vestibules, Group 4 South, 4 Sites	0.00	19.46	0.00	20.00	0.00	4.53	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	0.00	5.33	26.33	0.33	0.00	5.00	125.32
18	Fairbanks Borough	West Valley High School Auditorium Upgrade	6.00	8.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	83.39

**Alaska Department of Education and Early Development**  
**FY2026 Capital Improvement Projects**  
**Major Maintenance Grant Fund**  
**Total Points - Formula Driven and Evaluative**  
**Initial List**

Nov 5 Rank	School District	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emergency	Life/Safety and Code Conditions	Existing Space	Cost Estimate	Proj vs Oper Cost	Alternatives	Options	Total Project Points
1	Yukon-Koyukuk	Koyukuk K-8 School Boiler Replacement	30.00	28.28	0.00	25.00	0.00	2.86	0.00	0.00	0.00	10.00	30.00	5.00	5.00	3.00	2.00	5.00	25.00	14.83	4.67	26.33	20.00	0.00	20.33	257.31
2	Iditarod Area	Blackwell K-12 School Renovation, Anvik, Supplemental	30.00	30.00	0.00	25.00	0.00	2.29	0.00	0.00	0.00	10.00	30.00	2.33	2.00	1.67	1.00	2.00	23.67	50.00	3.67	28.00	4.67	0.00	7.00	253.29
3	Northwest Arctic Borough	Districtwide Fire Systems Replacement, 6 Sites	30.00	24.92	0.00	10.00	0.00	2.62	0.00	0.00	0.00	10.00	30.00	4.00	2.00	2.00	2.00	4.00	20.00	46.00	1.67	14.67	8.33	0.00	16.00	228.21
4	Kenai Peninsula Borough	Soldotna High School Exterior Repair	27.00	30.00	0.00	25.00	0.00	2.71	0.00	0.00	0.00	10.00	30.00	4.00	2.00	5.00	2.00	4.00	0.00	19.72	0.33	28.00	7.00	0.00	17.33	214.09
5	Anchorage	King Tech High School Roof Replacement	30.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	21.35	1.67	27.33	1.67	0.00	5.00	201.98
6	Pribilof Island	St. Paul K-12 School HVAC System Upgrades	30.00	30.00	0.00	10.00	0.00	2.18	0.00	0.00	0.00	5.00	30.00	2.00	3.00	3.00	2.00	2.00	0.00	45.33	5.00	17.00	10.00	0.00	5.00	201.52
7	Fairbanks Borough	North Pole High School Mechanical and Electrical Upgrades	30.00	30.00	0.00	10.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	18.33	30.22	0.00	13.67	7.00	0.00	0.33	196.94
8	Anchorage	Service High School Health and Safety Improvements	27.00	30.00	0.00	25.00	0.00	4.63	0.00	0.00	0.00	5.00	30.00	4.00	2.33	2.00	3.00	4.00	0.00	20.20	2.67	27.00	2.33	0.00	5.33	194.50
9	Lake & Peninsula Borough	Fire Suppression System Upgrades, 4 Sites	30.00	26.17	0.00	0.00	0.00	1.44	0.00	0.00	0.00	10.00	30.00	2.67	2.00	3.00	2.00	2.33	25.00	30.61	3.33	15.00	0.33	0.00	7.67	191.55
10	Ketchikan Borough	Schoenbar Middle School Drainage and Gym Floor Replacement	27.00	30.00	0.00	25.00	0.00	2.14	0.00	0.00	0.00	10.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	12.00	3.67	28.00	4.67	0.00	6.67	186.47
11	Nenana City	Nenana School Boiler Replacement	30.00	30.00	0.00	20.00	0.00	4.26	0.00	0.00	0.00	5.00	30.00	2.00	2.00	3.00	2.00	2.00	0.00	15.00	2.00	16.33	12.67	0.00	10.00	186.26
12	Anchorage	East High School Safety Upgrades	9.00	30.00	0.00	25.00	0.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.00	3.00	4.00	0.00	13.29	0.00	27.00	0.33	0.00	20.00	186.18
13	Anchorage	Mears Middle School Heating Upgrades	24.00	26.50	0.00	25.00	0.00	4.53	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.33	3.00	2.00	0.00	11.00	3.33	27.67	6.33	0.00	2.00	184.69
14	Kenai Peninsula Borough	West Homer Elementary School North Wall Improvement	30.00	11.00	0.00	25.00	0.00	2.71	0.00	0.00	0.00	10.00	30.00	4.00	2.00	5.00	2.00	4.00	0.00	12.00	0.33	29.00	6.00	0.00	8.67	181.71
15	Denali Borough	Tri-Valley School Septic System Upgrades	30.00	30.00	0.00	10.00	0.00	2.56	0.00	0.00	0.00	8.00	30.00	2.00	2.00	2.00	1.00	3.00	0.00	25.86	4.33	15.00	5.67	0.00	9.33	180.75
16	Valdez City	Herman Hutchens Elementary School Exterior Renovation	30.00	30.00	0.00	25.00	0.00	1.26	0.00	0.00	0.00	10.00	25.00	2.00	0.67	3.00	2.00	2.67	0.00	20.31	1.67	27.00	0.00	0.00	0.00	180.58
17	Anchorage	Mears Middle School Roof Replacement	21.00	24.75	0.00	25.00	0.00	4.61	0.00	0.00	0.00	10.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	9.54	2.00	27.67	4.67	0.00	6.67	180.56
18	Anchorage	Ptarmigan Elementary School Intercom Replacement	15.00	30.00	0.00	25.00	0.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.67	3.00	3.67	1.67	8.00	1.67	26.00	5.67	0.00	5.00	179.90
19	Kuspuk	Bob R. McHenry District Office Energy Upgrades	30.00	24.75	0.00	0.00	0.00	1.51	0.00	0.00	0.00	0.00	30.00	3.67	2.00	3.00	3.67	1.67	0.00	47.00	5.00	15.33	7.00	0.00	4.33	178.93
20	Anchorage	Stellar Secondary School Fire Alarm	18.00	30.00	0.00	25.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	20.00	0.00	26.33	4.67	0.00	0.00	173.27

**Alaska Department of Education and Early Development**  
**FY2026 Capital Improvement Projects**  
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Nov 5 Rank	School District	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Altern-at-ives	Options	Total Project Points
21	Southeast Island	Thorne Bay K-12 School Mechanical Control Upgrades	30.00	16.99	0.00	10.00	0.00	2.20	0.00	0.00	0.00	10.00	30.00	2.67	3.00	3.00	2.00	2.00	6.00	23.00	0.00	16.33	8.67	0.00	6.00	171.86
22	Anchorage	Anchorage Warehouse Roof Replacement	6.00	30.00	0.00	25.00	0.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.00	3.00	4.00	0.00	10.18	1.67	28.00	3.00	0.00	5.00	170.41
23	Kashunamiut	Chevak K-12 School Campus Renovation	30.00	5.00	0.00	20.00	0.00	2.25	0.00	0.00	0.00	10.00	30.00	3.00	2.00	3.00	2.33	2.00	0.00	14.70	7.00	20.33	3.33	0.00	15.33	170.28
24	Kake City	Kake Career and Technical Education Building Rehabilitation	30.00	30.00	0.00	0.00	0.00	1.44	0.00	0.00	0.00	0.00	30.00	2.00	2.00	3.00	2.00	2.00	0.00	37.67	7.00	13.33	3.00	0.00	6.33	169.78
25	Southeast Island	Barry Craig Stewart Kasaan and Whale Pass Schools Renovation	21.00	26.55	0.00	0.00	0.00	2.13	0.00	0.00	0.00	0.00	30.00	4.00	4.00	3.00	2.00	2.00	0.00	50.00	4.00	12.00	6.00	0.00	2.00	168.68
26	Denali Borough	Districtwide Electrical Code Upgrades	27.00	30.00	0.00	10.00	0.00	2.56	0.00	0.00	0.00	8.00	30.00	2.00	2.00	2.00	1.00	3.00	0.00	25.00	0.00	12.67	5.00	0.00	7.00	167.22
27	Haines Borough	Haines High School Locker Room Renovation	27.00	30.00	0.00	10.00	0.00	1.34	0.00	0.00	0.00	3.00	30.00	2.33	2.33	2.33	1.00	1.67	0.00	24.65	1.00	16.67	6.33	0.00	7.33	167.00
28	Lower Yukon	Marshall K-12 School Emergency Tank Farm Repair	27.00	0.50	0.00	25.00	0.00	2.18	0.00	0.00	0.00	10.00	30.00	3.67	2.00	2.33	3.67	2.00	6.67	9.61	0.00	28.00	4.33	1.33	7.67	165.96
29	Haines Borough	Haines High School Roof Replacement	30.00	30.00	0.00	10.00	0.00	1.34	0.00	0.00	0.00	3.00	30.00	2.33	2.33	2.33	1.00	1.67	0.00	6.00	1.33	28.00	6.67	0.00	9.00	165.01
30	Aleutians East Borough	Sand Point K-12 School Pool Major Maintenance	30.00	22.07	0.00	25.00	0.00	1.52	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	3.00	2.67	0.00	0.00	6.00	25.67	1.00	3.00	5.67	164.59
31	Northwest Arctic Borough	Buckland K-12 School Boiler Replacement	24.00	11.90	0.00	25.00	0.00	2.62	0.00	0.00	0.00	0.00	30.00	4.00	2.00	2.00	2.00	4.00	0.00	15.50	0.33	27.33	13.67	0.00	0.00	164.36
32	Klawock City	Klawock School Gymnasium Roof Replacement	30.00	30.00	0.00	20.00	0.00	1.69	0.00	0.00	0.00	10.00	20.00	2.00	1.00	2.00	1.00	1.00	0.00	20.00	3.67	12.67	2.67	0.00	6.67	164.36
33	Anchorage	Kasuun and Kincaid Elementary Schools Roof Replacement	3.00	11.00	0.00	25.00	2.00	4.56	0.00	0.00	0.00	10.00	30.00	5.00	2.00	3.00	3.00	4.00	0.00	10.00	7.67	29.00	4.67	0.00	10.00	163.90
34	Kodiak Island Borough	Main Elementary School Roof Replacement	27.00	30.00	0.00	25.00	0.00	2.33	0.00	0.00	0.00	10.00	30.00	1.00	1.00	1.00	1.00	0.67	0.00	21.33	1.33	12.00	0.00	0.00	0.00	163.66
35	Kodiak Island Borough	Chiniak K-12 School Water Code Compliance and Upgrade	30.00	30.00	0.00	10.00	0.00	2.33	0.00	0.00	0.00	10.00	30.00	1.00	1.00	1.00	1.00	0.67	3.33	19.00	0.00	12.67	0.00	2.00	9.33	163.33
36	Lower Yukon	LYSD Central Office Renovation	18.00	30.00	0.00	0.00	0.00	2.27	0.00	0.00	0.00	0.00	30.00	3.00	2.33	2.67	2.00	2.00	0.00	42.66	3.00	13.33	5.00	0.00	7.00	163.26
37	Southeast Island	Thorne Bay K-12 School Fire Suppression System	27.00	16.99	0.00	10.00	0.00	2.20	0.00	0.00	0.00	10.00	30.00	2.67	3.00	3.00	2.00	2.00	14.33	8.67	0.00	16.33	5.00	0.00	9.67	162.86
38	Yukon-Koyukuk	Kaltag K-12 School Kitchen Upgrade	21.00	30.00	0.00	10.00	0.00	2.86	0.00	0.00	0.00	10.00	30.00	5.00	5.00	3.00	2.00	5.00	0.00	10.09	3.33	15.00	1.00	0.00	6.67	159.95
39	Lower Yukon	Hooper Bay Elementary Emergency Tank Farm Pad Repair	30.00	4.00	0.00	10.00	0.00	2.49	0.00	0.00	0.00	8.00	30.00	4.00	2.33	3.00	2.33	1.67	20.00	3.69	0.00	27.00	4.67	0.00	6.00	159.17
40	Yukon-Koyukuk	Roof Replacement, 3 Sites	27.00	30.00	0.00	0.00	0.00	2.86	0.00	0.00	0.00	10.00	30.00	5.00	5.00	3.00	2.00	5.00	1.67	5.67	0.00	13.00	2.67	0.00	13.67	156.53
41	Southwest Region	Twin Hills K-12 School Renovation	30.00	30.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	8.00	15.00	1.00	1.00	1.00	2.67	2.33	0.00	41.67	0.00	14.00	5.00	0.00	3.33	156.39
42	Nenana City	Nenana School Fire Suppression System Replacement	27.00	30.00	0.00	0.00	0.00	4.26	0.00	0.00	0.00	5.00	30.00	2.00	2.00	3.00	2.00	2.00	13.33	5.00	0.33	14.67	5.00	0.00	10.00	155.59

**Alaska Department of Education and Early Development**  
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43	Hoonah City	Hoonah School Generator Replacement	30.00	30.00	0.00	10.00	0.00	1.32	0.00	0.00	0.00	0.00	30.00	4.00	3.00	2.67	2.00	2.00	0.00	13.33	1.00	13.67	3.00	0.00	7.67	153.65
44	Lower Kuskokwim	Akiuk Memorial K-12 School Renovation, Kasigluk-Akiuk	15.00	13.67	0.00	10.00	0.00	3.10	0.00	0.00	0.00	10.00	30.00	4.00	2.00	3.00	2.00	2.67	0.00	32.85	2.67	14.00	2.67	0.00	5.33	152.95
45	Denali Borough	Generator Replacement, 2 Schools	24.00	30.00	0.00	10.00	0.00	2.56	0.00	0.00	0.00	8.00	30.00	2.00	2.00	2.00	1.00	3.00	0.00	10.00	0.00	14.33	3.67	0.00	9.33	151.89
46	Petersburg Borough	Petersburg High/Middle School Security and Access Renovation	30.00	30.00	0.00	10.00	0.00	1.03	0.00	0.00	0.00	0.00	30.00	2.67	3.00	2.00	1.00	1.00	0.00	13.00	1.67	17.00	3.67	0.00	5.33	151.36
47	Anchorage	Bear Valley Elementary School Domestic Water Replacement	12.00	26.50	0.00	20.00	0.00	4.61	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.67	0.00	8.95	0.00	26.67	4.67	0.00	3.00	151.06
48	Southwest Region	Ekwoq K-12 School Renovation	27.00	30.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	5.00	15.00	1.00	1.00	1.00	2.67	2.33	8.33	27.33	5.00	15.67	5.00	0.00	3.33	151.06
49	Ketchikan Borough	Valley Park and Pt. Higgins Elementary Schools Playground Upgrades	24.00	30.00	0.00	10.00	0.00	2.14	0.00	0.00	0.00	10.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	12.00	3.33	14.33	2.33	0.00	4.33	149.80
50	Valdez City	Herman Hutchens Elementary School Floor Replacement	27.00	30.00	0.00	25.00	0.00	1.26	0.00	0.00	0.00	0.00	25.00	2.00	0.67	3.00	2.00	2.67	0.00	4.00	0.00	27.00	0.00	0.00	0.00	149.60
51	Yukon Flats	Tsuk Taih K-12 School Renovation, Chalkyitsik	30.00	23.00	0.00	0.00	0.00	2.78	0.00	0.00	0.00	5.00	30.00	1.67	1.00	1.67	1.33	1.00	0.00	25.79	1.67	12.00	7.00	0.00	5.00	148.91
52	Mat-Su Borough	Elevator Code and Compliance Upgrades, 6 Sites	30.00	30.00	0.00	10.00	0.00	2.37	0.00	0.00	0.00	10.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	10.33	0.00	12.00	3.67	0.00	0.00	148.37
53	Fairbanks Borough	Arctic Light Elementary School Exterior Renovation	27.00	14.25	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	25.25	0.00	12.00	6.00	0.00	13.67	147.56
54	Lower Kuskokwim	Gladys Jung Elementary School Heating Mains Replacement	9.00	2.80	0.00	25.00	0.00	3.30	0.00	0.00	0.00	3.00	30.00	4.00	2.00	2.33	2.00	2.00	5.00	17.64	0.00	29.00	2.33	0.00	7.67	147.07
55	Petersburg Borough	Petersburg Gym Sewer Line Repair	27.00	6.53	0.00	25.00	0.00	1.04	0.00	0.00	0.00	0.00	30.00	2.00	2.00	2.00	1.00	1.00	0.00	12.00	0.00	27.67	3.67	0.00	5.33	146.24
56	Yupiit	Tuluksak K-12 School Fuel Tank Replacement	30.00	12.50	0.00	10.00	0.00	2.12	0.00	0.00	0.00	3.00	30.00	2.00	2.00	3.00	2.00	3.00	15.00	5.00	0.00	15.00	0.00	0.00	9.33	143.95
57	Ketchikan Borough	Districtwide School Security Upgrades	30.00	30.00	0.00	20.00	0.00	2.14	0.00	0.00	0.00	0.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	0.00	0.33	14.00	3.33	0.00	3.67	140.81
58	Fairbanks Borough	Tanana Middle School Classroom Upgrades	24.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	15.19	0.00	11.00	0.00	0.00	0.67	138.25
59	Southeast Island	Port Alexander K-12 School Upgrades	18.00	30.00	0.00	0.00	0.00	2.13	0.00	0.00	0.00	0.00	30.00	4.00	4.00	3.00	2.00	2.00	5.00	18.00	0.00	12.00	5.00	0.00	2.33	137.47
60	Saint Marys City	St. Mary's Campus Renewal and Repairs	30.00	30.00	0.00	10.00	0.00	1.19	0.00	0.00	0.00	0.00	30.00	4.00	2.00	3.00	3.00	2.00	0.00	2.00	0.00	12.00	0.33	0.00	6.67	136.19
61	Iditarod Area	McGrath School Roof Replacement	27.00	30.00	0.00	0.00	0.00	2.29	0.00	0.00	0.00	0.00	30.00	2.33	2.00	1.67	1.00	2.00	4.33	8.67	2.00	11.67	4.67	0.00	5.00	134.63
62	Ketchikan Borough	Information and Alert System Replacement, 4 Sites	21.00	30.00	0.00	10.00	0.00	2.14	0.00	0.00	0.00	0.00	30.00	2.00	1.00	1.00	1.33	2.00	0.00	9.33	1.33	14.33	2.33	0.00	5.00	132.81
63	Yupiit	Akiak K-12 School Fire Alarm System Replacement	27.00	4.50	0.00	25.00	0.00	2.12	0.00	0.00	0.00	0.00	30.00	2.00	2.00	3.00	2.00	3.00	3.33	2.00	0.67	20.00	0.33	0.00	5.00	131.95

**Alaska Department of Education and Early Development**  
**FY2026 Capital Improvement Projects**  
**Major Maintenance Grant Fund**  
**Total Points - Formula Driven and Evaluative**  
**Initial List**

Nov 5 Rank	School District	Project Name	School Dist Rank	Weight Avg Age	Prev. 14.11 Fund	Plan and Design	Prior Design Use	Avg Expend Maint	Un-Housed Today	Un-Housed 7 Years	Type of Space	Cond Survey	O&M Rpts	Maint Mgt	Energy Mgt	Cusd Pgm	Maint Train	Capital Plan	Emer-gency	Life/Safety and Code Conditions	Exist-ing Space	Cost Esti-mate	Proj vs Oper Cost	Altern-at-ives	Options	Total Project Points
64	Fairbanks Borough	Weller Elementary School Classroom Upgrades	15.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	8.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	13.42	0.00	12.67	0.00	0.00	3.00	131.48
65	Southeast Island	Thorne Bay K-12 School Flooring Replacement	12.00	11.42	0.00	25.00	0.00	3.01	0.00	0.00	0.00	0.00	30.00	1.67	3.00	2.00	2.00	2.00	0.00	4.00	0.00	21.67	3.33	0.00	8.67	129.77
66	Mat-Su Borough	Colony and Wasilla Middle Schools Partial Roof Replacement	15.00	20.55	0.00	0.00	0.00	2.37	0.00	0.00	0.00	8.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	25.00	0.00	14.67	3.33	0.00	0.00	128.92
67	Fairbanks Borough	Howard Luke High School Exterior Renovation	12.00	21.25	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	21.95	0.00	12.67	6.00	0.00	5.00	128.26
68	Fairbanks Borough	Pearl Creek Elementary School Classroom Upgrades	18.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	13.87	0.00	12.67	0.00	0.00	4.00	127.93
69	Juneau Borough	Dzantik'I Heeni Middle School Roof Replacement	30.00	11.00	0.00	10.00	0.00	2.23	0.00	0.00	0.00	8.00	25.00	2.33	2.00	2.33	2.33	3.00	0.00	8.00	0.00	11.00	3.00	0.00	6.00	126.23
70	Fairbanks Borough	Woodriver Elementary School Mechanical Renovation	9.00	30.00	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	18.94	0.00	13.00	2.33	0.00	3.33	126.00
71	Mat-Su Borough	HVAC Control Upgrades, 5 Sites	21.00	29.82	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	8.00	0.00	14.67	4.00	0.00	5.00	124.85
72	Kake City	Kake High School Plumbing Replacement	27.00	30.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	0.00	30.00	2.00	1.33	2.67	2.00	2.33	0.00	0.00	0.33	12.67	2.33	0.00	9.67	123.72
73	Mat-Su Borough	Districtwide Boiler Replacement, 9 Sites	27.00	30.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	7.00	0.00	13.00	3.00	0.00	0.00	122.37
74	Southeast Island	Thorne Bay K-12 School Underground Storage Tank Replacement	24.00	16.99	0.00	10.00	0.00	2.20	0.00	0.00	0.00	0.00	30.00	2.67	3.00	3.00	2.00	2.00	0.00	3.00	0.00	14.00	1.00	0.00	6.67	120.53
75	Mat-Su Borough	Swanson Elementary School Seismic Upgrades	24.00	30.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	8.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	6.00	0.00	5.00	1.67	0.00	0.67	117.70
76	Juneau Borough	Riverbend Elementary School Roof Replacement	27.00	8.75	0.00	10.00	0.00	2.23	0.00	0.00	0.00	3.00	25.00	2.33	2.00	2.33	2.33	3.00	0.00	8.00	0.00	11.00	3.00	0.00	7.33	117.31
77	Fairbanks Borough	Anderson Crawford Elementary School Exterior Renovation	21.00	10.25	0.00	0.00	0.00	3.06	0.00	0.00	0.00	0.00	30.00	2.00	4.00	4.00	2.33	4.00	0.00	10.86	0.00	12.67	6.00	0.00	5.00	115.17
78	Mat-Su Borough	Colony High School Generator Replacement	18.00	30.00	0.00	0.00	0.00	2.37	0.00	0.00	0.00	0.00	30.00	2.00	1.00	3.00	2.00	2.00	0.00	2.67	0.00	14.67	0.00	0.00	3.67	111.37
79	Lower Yukon	Kotlik and Pilot Station K-12 Schools Renewal and Repair	24.00	6.50	0.00	0.00	0.00	2.49	0.00	0.00	0.00	0.00	30.00	4.00	2.33	2.67	2.33	1.67	0.00	5.68	3.00	14.67	4.00	0.00	6.00	109.34
80	Southeast Island	Thorne Bay K-12 School Roof Replacement	15.00	18.74	0.00	0.00	0.00	2.13	0.00	0.00	0.00	0.00	30.00	4.00	4.00	3.00	2.00	2.00	0.00	6.00	5.00	5.00	5.00	0.00	2.33	104.21
81	Lower Yukon	Sheldon Point K-12 School Exterior Repairs, Nunam Iqua	21.00	3.00	0.00	0.00	0.00	2.49	0.00	0.00	0.00	5.00	30.00	4.00	2.33	3.00	2.33	1.67	0.00	2.00	0.00	14.67	5.00	0.00	6.00	102.49
82	Southwest Region	Aleknagik K-12 School Renovation	24.00	30.00	0.00	0.00	0.00	1.39	0.00	0.00	0.00	0.00	15.00	1.00	1.00	1.00	2.67	2.33	0.00	10.00	0.00	1.00	5.00	0.00	3.33	97.73
83	Lower Kuskokwim	Districtwide Fuel Tank Removal and Replacement	12.00	12.08	0.00	0.00	0.00	3.15	0.00	0.00	0.00	0.00	30.00	4.00	1.00	3.00	2.00	4.00	0.00	5.00	0.00	9.00	5.00	0.00	6.67	96.89



## Capital Improvement Project (CIP) Annual Review and Ranking Process

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

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

# **PUBLIC NOTICE**

## **Reconsideration of FY2026 CIP Grant Rankings**

Pursuant to AS 14.11.013(e) and 4 AAC 31.026(a), the Department of Education & Early Development will hold public hearings to receive oral and written comments on the priority ranking of proposed school construction and major maintenance projects for FY2026, which is available to view as of November 5, 2024, at: [education.alaska.gov/facilities](http://education.alaska.gov/facilities). The hearings will be held by teleconference.

- November 26, 2024, from 9:00 a.m. to 4:30 p.m.

All hearings are by appointment and open to the public. Join [Zoom Meeting](https://us02web.zoom.us/j/81204521999) (us02web.zoom.us/j/81204521999) or call (888) 475-4499 US Toll-free. Meeting ID: 812 0452 1999

A school district requesting reconsideration of its eligibility determination, the priority ranking assigned to a project, its scope as approved by the department, or the project's budget, or denial of waiver of local contribution requirement, shall file, not later than November 26, 2024, at 4:30 p.m., a written request for reconsideration that states:

- the specific objection;
- a summary of evidence that the department erred in its eligibility determination, priority ranking of the project, the scope of the project allowed, or the amount of the project budget approved; and
- the relief sought.

A district may request reconsideration without attending the public hearing, but the request must be received by the department no later than the closing time of the public hearings. Oral and written comments should focus on how the department erred in ranking a project, in determining allowable scope of a project, or in determining the approved amount of a project budget.

Districts requesting a hearing or persons with disabilities who need a special modification in order to present their comments at the hearing should contact Sharol Roys at [sharol.roys@alaska.gov](mailto:sharol.roys@alaska.gov) or call (907) 465-6470 no later than Wednesday, November 20, 2024, by 12:00p.m.

Submit written requests via e-mail to:

[Michael.butikofer@alaska.gov](mailto:Michael.butikofer@alaska.gov)

Or by mail (must be received by November 26):

Department of Education and Early Development  
Facilities  
P.O. Box 110500  
Juneau AK 998011-0500





## 2024

### JULY

**18-21** AASB Board of Directors Summer Meeting — Kotzebue, Alaska

### SEPTEMBER

**14-15** Fall Boardsmanship Academy — Pike's Waterfront Lodge, Fairbanks

### OCTOBER

**2-3** Maintenance Employees Conference — The Lakefront Anchorage

### NOVEMBER

**7-10** AASB's 71st Annual Conference & Youth Leadership Institute — Hilton Anchorage

**11** AASB Board of Directors Meeting — Hilton Anchorage

### DECEMBER

**12-13** Executive Administrative Assistants Training — Hotel Captain Cook, Anchorage

**13-14** Winter Boardsmanship Academy — Hotel Captain Cook, Anchorage

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## 2025

### FEBRUARY

**7-10** Legislative Fly-In and Youth Advocacy Institute — Elizabeth Peratrovich Hall, Juneau



## 2025

### APRIL

**25** AASB Board of Directors Meeting — The Lakefront Anchorage

**26-27** Spring Boardsmanship Academy — The Lakefront Anchorage

### JULY

**TBD** AASB Board of Directors Summer Meeting — TBD

### SEPTEMBER

**20-21** Fall Boardsmanship Academy — Marriott Anchorage Downtown

### OCTOBER

**8-9** Maintenance Employees Conference — Clarion Suites, Anchorage

### NOVEMBER

**13-16** AASB's 72nd Annual Conference & Youth Leadership Institute — Hilton Anchorage

**17** AASB Board of Directors Meeting — Hilton Anchorage

### DECEMBER

**11-12** Executive Administrative Assistants Training — Embassy Suites, Anchorage

**12-13** Winter Boardsmanship Academy — Embassy Suites, Anchorage

# SISD BOARD MEETINGS CALENDAR OF AGENDA ITEMS

<b>August</b>	<ul style="list-style-type: none"> <li>• Welcome Staff and Students</li> <li>• Crisis Response Plan Review</li> <li>• Student Handbook Review</li> <li>• Parent Involvement Policy and Handbook Review</li> <li>• Annual Public Notices to Parents</li> <li>• Six Year Capital Improvement Plan Approval</li> <li>• Board Policy Updates</li> <li>• Title I District and School-Wide Plans</li> </ul>
<b>September</b>	<ul style="list-style-type: none"> <li>• Site Enrollment</li> <li>• Review Student Assessment Data</li> <li>• Graduation Date Approvals</li> <li>• SISD Resolutions (AASB Call for Resolutions)</li> <li>• Plan AASB Leadership Conference Attendance</li> <li>• Annual Progress &amp; Summary Report for Student Nutrition and Physical Activity</li> <li>• Work Session: ASC Officer Election Certification; ASC Training &amp; School Year Goals/Objectives Development</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• New Board Member Orientation Work Session/Oath of Office</li> <li>• Board President and Clerk Elections</li> <li>• Appoint Legislative Liaison &amp; Advocate for AK Youth Liaison</li> <li>• Appoint Student Board Representative(s)</li> <li>• Review AASB Resolutions</li> <li>• Report Student Count</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Audit Review/Budget Revisions</li> <li>• Annual audit of student organization accounts (ASC)</li> <li>• AASB Conference</li> <li>• Review and Refresh Strategic Plan/timeline</li> </ul>
<b>December</b>	No Scheduled Meeting
<b>January</b>	<ul style="list-style-type: none"> <li>• Budget Revisions</li> <li>• Plan for February Legislative Visits</li> <li>• ID Lobbying Strategies &amp; Issues for Legislative Visits</li> <li>• Superintendent Evaluation</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Plan for AASB Spring Fly-In (if attending)</li> <li>• Board Self-Evaluation/Goal Update and Review</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>• Budget Development</li> <li>• Teacher Contracts</li> <li>• AK STEPP Needs Assessments</li> <li>• School Calendar Adoption</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>• Graduation Attendees</li> <li>• Budget Development</li> <li>• Teacher Contracts</li> <li>• Capital Improvement Plan/Facility Needs Report</li> <li>• Handbook Committee Updates</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>• Budget Development</li> <li>• School District Report Card to the Public</li> <li>• Bruce Hill Scholarship</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>• Budget Adoption</li> <li>• Board Policy Updates from AASB</li> <li>• Disciplinary Action Data Review</li> <li>• Curriculum Quarterly Reports</li> </ul>
<b>Every Month</b>	<ul style="list-style-type: none"> <li>• Policy Review</li> <li>• Stipend Forms</li> <li>• Exemplary Stakeholder Nominations</li> </ul>

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2024

SOUTHEAST ISLAND SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2024

October 14, 2024

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, 2024, 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 June 5, 2024. 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 2024. 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. We did not identify any misstatements.

#### Disagreements with Management

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

#### Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2024.

#### 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, 2024 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.

Members of the School Board  
Southeast Island School District  
Page 4 of 4

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 14, 2024

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Year Ended June 30, 2024

SOUTHEAST ISLAND SCHOOL DISTRICT

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

Year Ended June 30, 2024

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, 2024, 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, 2024, 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 14, 2024, 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 14, 2024

## SOUTHEAST ISLAND SCHOOL DISTRICT

## Statement of Net Position

June 30, 2024

<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	\$ 54,622	43,229	97,851
Accounts receivable	1,734,048	-	1,734,048
Inventory	114,768	-	114,768
Internal balances	43,229	(43,229)	-
Prepaid expenses	61,072	-	61,072
Notes receivable - due within one year	295,546	-	295,546
Total current	<u>2,303,285</u>	<u>-</u>	<u>2,303,285</u>
Non-current:			
Capital assets	44,751,204	-	44,751,204
Accumulated depreciation	(20,945,168)	-	(20,945,168)
Net OPEB assets	1,709,517	-	1,709,517
Total non-current	<u>25,515,553</u>	<u>-</u>	<u>25,515,553</u>
Deferred outflows of resources-			
Pension/OPEB deferrals	431,242	-	431,242
Total assets and deferred outflows of resources	<u>28,250,080</u>	<u>-</u>	<u>28,250,080</u>
<u>Liabilities and Deferred Inflows of Resources</u>			
Current liabilities:			
Accounts payable	304,580	-	304,580
Unearned revenue	127,445	-	127,445
Total current liabilities	<u>432,025</u>	<u>-</u>	<u>432,025</u>
Long-term liabilities:			
Due within one year - accrued leave	22,907	-	22,907
Due in more than one year - net pension liabilities	3,108,681	-	3,108,681
Total long term liabilities	<u>3,131,588</u>	<u>-</u>	<u>3,131,588</u>
Deferred inflows of resources -			
Pension/OPEB deferrals	123,643	-	123,643
Total liabilities and deferred inflows of resources	<u>3,687,256</u>	<u>-</u>	<u>3,687,256</u>
<u>Net Position</u>			
Net investment in capital assets	23,806,036	-	23,806,036
Unrestricted (deficit)	756,788	-	756,788
Total net position	<u>\$ 24,562,824</u>	<u>-</u>	<u>24,562,824</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, 2024

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
<b>Governmental Activities:</b>							
Instruction	\$ 2,785,562	-	1,017,565	-	(1,767,997)	-	(1,767,997)
Special education instruction	665,238	-	94,195	-	(571,043)	-	(571,043)
Special education support services - students	59,761	-	145,050	-	85,289	-	85,289
Support services - students	557,109	-	428,472	-	(128,637)	-	(128,637)
Support services - instruction	1,473,751	-	170,661	-	(1,303,090)	-	(1,303,090)
School administration	320,184	-	170,034	-	(150,150)	-	(150,150)
School administration support services	111,924	-	1,305	-	(110,619)	-	(110,619)
District administration	475,461	-	18,646	-	(456,815)	-	(456,815)
District administration support services	405,410	-	83,202	-	(322,208)	-	(322,208)
Operations and maintenance of plant	2,080,277	92,193	6,967	2,555,009	573,892	-	573,892
Student activities	160,939	-	2,501	-	(158,438)	-	(158,438)
Student transportation - to and from school	186,181	-	195,249	-	9,068	-	9,068
Food services	319,943	982	137,910	-	(181,051)	-	(181,051)
Total governmental activities	\$ 9,601,740	93,175	2,471,757	2,555,009	(4,481,799)	-	(4,481,799)
<b>Business-type Activities -</b>							
Thorne Bay Restaurant	6,492	-	-	-	-	(6,492)	(6,492)
Total	\$ 9,608,232	93,175	2,471,757	2,555,009	(4,481,799)	(6,492)	(4,488,291)
<b>General revenues:</b>							
E-Rate					\$ 1,047,938	-	1,047,938
Grants not restricted to specific programs					4,840,651	-	4,840,651
Capital contributions					26,831	(26,831)	-
Transfers					(131,730)	131,730	-
Gain on sale of capital assets					-	21,648	21,648
Other					225,097	-	225,097
Total general revenues					6,008,787	126,547	6,135,334
Change in net position					1,526,988	120,055	1,647,043
Net position - beginning					23,035,836	(120,055)	22,915,781
Net position - ending					\$ 24,562,824	-	24,562,824

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

## SOUTHEAST ISLAND SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2024

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 54,622	-	-	54,622
Accounts receivable	295,546	1,089,544	644,504	2,029,594
Due from other funds	946,279	-	994,554	1,940,833
Inventory	103,210	-	11,558	114,768
Prepaid expenses	61,072	-	-	61,072
Total assets	<u>\$ 1,460,729</u>	<u>1,089,544</u>	<u>1,650,616</u>	<u>4,200,889</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	3,773	258,360	42,447	304,580
Unearned revenue	-	16,570	110,875	127,445
Due to other funds	994,554	321,804	581,246	1,897,604
Total liabilities	<u>998,327</u>	<u>596,734</u>	<u>734,568</u>	<u>2,329,629</u>
Deferred Inflows of Resources:				
Unavailable revenues	295,546	-	-	295,546
Fund Balances:				
Nonspendable	164,282	-	11,558	175,840
Committed	-	492,810	904,490	1,397,300
Unassigned	2,574	-	-	2,574
Total fund balances	<u>166,856</u>	<u>492,810</u>	<u>916,048</u>	<u>1,575,714</u>
Total liabilities and fund equity	<u>\$ 1,460,729</u>	<u>1,089,544</u>	<u>1,650,616</u>	<u>4,200,889</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, 2024

Fund balances - total governmental funds		\$	1,575,714
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.			23,806,036
Other long-term assets are not available to pay current year expenditures and therefore, are deferred inflows in the funds:			
Promissory notes receivable			295,546
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds:			
Accrued leave			(22,907)
Proportionate share of the collective net pension liabilities:			
PERS	(1,711,174)		
TRS	(1,397,507)		(3,108,681)
Proportionate share of the collective net OPEB assets:			
PERS	805,763		
TRS	903,754		1,709,517
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	216,169		
TRS	215,073		431,242
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(76,391)		
TRS	(47,252)		(123,643)
Total net position of governmental activities			<u>24,562,824</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, 2024

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Local sources:				
Charges for services	\$ -	-	93,205	93,205
E-rate	1,047,938	-	-	1,047,938
Other	53,635	185,032	3,584	242,251
Intergovernmental:				
State of Alaska	4,807,944	2,541,439	624,869	7,974,252
Federal sources	277,911	-	1,690,700	1,968,611
Total revenues	<u>6,187,428</u>	<u>2,726,471</u>	<u>2,412,358</u>	<u>11,326,257</u>
<b>Expenditures:</b>				
Current:				
Instruction	1,875,857	-	925,507	2,801,364
Special education instruction	580,778	-	68,700	649,478
Special education support services - students	59,761	-	-	59,761
Support services - students	-	-	557,109	557,109
Support services - instruction	1,287,325	-	185,717	1,473,042
School administration	165,602	-	161,772	327,374
School administration support services	96,804	-	-	96,804
District administration	460,479	-	3,800	464,279
District administration support services	298,088	-	80,941	379,029
Operation and maintenance of plant	1,358,012	92,695	57,045	1,507,752
Student activities	147,882	-	1,890	149,772
Student transportation - to and from school	-	-	139,916	139,916
Food services	-	-	318,375	318,375
Construction and facilities acquisition	-	2,701,807	-	2,701,807
Total expenditures	<u>6,330,588</u>	<u>2,794,502</u>	<u>2,500,772</u>	<u>11,625,862</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(143,160)</u>	<u>(68,031)</u>	<u>(88,414)</u>	<u>(299,605)</u>
<b>Other financing sources (uses):</b>				
Proceeds from promissory note	8,398	-	-	8,398
Transfers in	207,082	-	179,483	386,565
Transfers out	(311,213)	-	(207,082)	(518,295)
Total other financing sources (uses)	<u>(95,733)</u>	<u>-</u>	<u>(27,599)</u>	<u>(123,332)</u>
Net change in fund balance	(238,893)	(68,031)	(116,013)	(422,937)
Fund balances, beginning of year	<u>405,749</u>	<u>560,841</u>	<u>1,032,061</u>	<u>1,998,651</u>
Fund balances, end of year	<u>\$ 166,856</u>	<u>492,810</u>	<u>916,048</u>	<u>1,575,714</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, 2024

Net change in fund balances - total governmental funds		\$	(422,937)
The change in net position reported for governmental activities in the State of Activities is different because:			
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Change in unfunded net position and OPEB liability and asset:			
PERS	(189,351)		
TRS	<u>58,664</u>		(130,687)
Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities:			
PERS	(48,979)		
TRS	<u>(26,117)</u>		(75,096)
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.			
			(8,397)
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, the costs of those assets are allocated over their estimated useful lives. This is the amount by which capital outlay exceeded depreciation in the current period:			
Capital outlays	2,789,804		
Loss on disposal	(4,484)		
Capital contribution from the enterprise fund	26,831		
Depreciation expense	<u>(650,855)</u>		2,161,296
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. The net changes in long-term liability balance is the increase in accrued leave.			
			<u>2,809</u>
Change in net position of governmental activities		\$	<u><u>1,526,988</u></u>

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Thorne Bay Restaurant Enterprise Fund

Statement of Net Position

June 30, 2024

<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ <u>43,229</u>
Total assets	\$ <u><u>43,229</u></u>
 <u>Liabilities and Net Position (Deficit)</u> 	
Current liabilities:	
Due to other funds	<u>43,229</u>
Total liabilities and net position	\$ <u><u>43,229</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, 2024

Revenues	\$ <u>-</u>
Expenditures:	
Operations and maintenance of plant:	
Depreciation	<u>3,189</u>
Student activities:	
Utility services	36
Energy	886
Other purchased services	2,343
Other expenses	<u>38</u>
Total student activities	<u>3,303</u>
Total expenditures	<u>6,492</u>
Non-operating revenues (expenses) -	
Gain on sale of property, plant and equipment	21,648
Transfers in from school operating fund	131,730
Capital contribution	<u>(26,831)</u>
Non-operating revenues (expenses), net	<u>126,547</u>
Change in net position	120,055
Beginning net position (deficit)	<u>(120,055)</u>
Ending net position (deficit), end of year	\$ <u><u>-</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, 2024

Cash flows from (for) operating activities - payments to suppliers	<u>(3,303)</u>
Cash flows from capital activities	
Sale of property, plant and equipment	29,900
Capital contributions	<u>(26,831)</u>
Net cash flows from (for) capital activities	<u>3,069</u>
Cash flows from financing activities - change in interfund activity	<u>234</u>
Net increase (decrease) in cash and cash equivalents	(3,069)
Beginning cash and cash equivalents	<u>43,229</u>
Ending cash and cash equivalents	\$ <u><u>40,160</u></u>
Reconciliation of income (loss) from operations to net cash from (for) operating activities:	
Change in net position (deficit)	\$ (6,492)
Adjustments to reconcile income (loss) from operations to cash flows from operating activities:	
Depreciation	<u>3,189</u>
Net cash flows from (for) operating activities	\$ <u><u>(3,303)</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, 2024

Assets

Cash and cash equivalents	\$ <u>208,436</u>
---------------------------	-------------------

Net Position

Net position - assets held for others	\$ <u>208,436</u>
---------------------------------------	-------------------

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, 2024

Additions:		
Contributions	\$	<u>28,550</u>
Deductions:		
Program expenses		<u>5,816</u>
Change in net position		<u>22,734</u>
Net position, beginning of year		<u>185,702</u>
Net position, end of year	\$	<u><u>208,436</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, 2024

### 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.

# SOUTHEAST ISLAND SCHOOL DISTRICT

## Notes to Basic Financial Statements, Continued

### **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.

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.

# SOUTHEAST ISLAND SCHOOL DISTRICT

## Notes to Basic Financial Statements, Continued

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.

At June 30, 2024, the District's bank balances were fully insured or collateralized. As of 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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**B. Receivables**

Receivables as of June 30, 2024 are as follows:

	School Operating Fund	Capital Projects Funds	Other Governmental Funds	Total
Grants	\$ -	1,089,544	663,588	1,753,132
Notes receivable	295,546	-	-	295,546
Total	\$ 295,546	1,089,544	663,588	2,048,678

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, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental activities:</b>				
Assets not being depreciated:				
Land	\$ 941,798	-	-	941,798
Construction in progress	8,548,853	2,718,436	(642,982)	10,624,307
Total assets not being depreciated	9,490,651	2,718,436	(642,982)	11,566,105
Assets being depreciated:				
Buildings	28,399,712	467,122	-	28,866,834
Machinery and equipment	3,045,108	210,191	-	3,255,299
Vehicles	1,009,581	64,869	(11,984)	1,062,966
Total assets being depreciated	32,454,401	742,182	(11,984)	33,185,099
Less accumulated depreciation	(20,300,312)	(650,855)	5,999	(20,945,168)
Total assets being depreciated, net	12,154,089	91,237	(5,485)	12,239,431
Total Government Capital Assets Net of Accumulated Depreciation	\$ 21,644,740	2,809,763	(648,467)	23,806,036
<b>Business-type activities:</b>				
Assets being depreciated - buildings	\$ 63,784	-	(63,784)	-
Accumulated depreciation	(25,512)	(3,189)	28,701	-
Total Business-type Capital Assets Net of Accumulated Depreciation	\$ 38,272	(3,189)	(35,083)	-

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	\$	30,532
District administration support services		899
Operation and maintenance of plant		569,157
Student activities		2,434
Student transportation – to and from school		46,265
Food services		<u>1,568</u>
Total depreciation expense per function – governmental	\$	<u>650,855</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, 2024, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	581,246
School Operating Fund	Capital Projects Fund	321,804
School Operating Fund	Thorne Bay Enterprise Fund	43,229
Other Governmental Funds	School Operating Fund	<u>994,554</u>
		\$ <u>1,940,833</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>
Other Governmental Funds	School Operating Fund	\$ 179,483
Other Governmental Funds	School Operating Fund	207,082
School Operating Fund	Thorne Bay Enterprise Fund	<u>131,730</u>
Total		\$ <u>518,295</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, 2024 are as follows:

	Balance July 1, 2023	Net Change	Balance June 30, 2024	Due within One Year
Accrued Leave	\$ 25,716	(2,809)	22,907	22,907

**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	\$ 103,210	-	11,558	114,768
Prepaid expense	61,072	-	-	61,072
Total nonspendable	164,282	-	11,588	175,840
Committed:				
Food service	-	-	69,134	69,134
Pupil transportation	-	-	410,966	410,966
THRIVE program	-	-	3,488	3,488
Teacher housing	-	-	418,768	418,768
RurAL Cap program	-	-	2,134	2,134
Maintenance of buildings	-	492,810	-	492,810
Total committed	-	492,810	904,490	1,397,300
Unassigned	2,574	-	-	2,574
Total Fund Balances	\$ 166,856	492,810	916,048	1,575,714

**F. 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 2024 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, 2024 is \$295,546.

# SOUTHEAST ISLAND SCHOOL DISTRICT

## Notes to Basic Financial Statements, Continued

### III. OTHER INFORMATION

#### A. Risk Management

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

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

#### B. Contingent Liabilities

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

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

#### C. Employee Retirement Systems and Plans

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

**Plan Memberships**

The table below includes the plan membership counts from the separately issued financial statements for the various plans:

	PERS	TRS
Retired plan members or beneficiaries		
currently receiving benefits	36,951	13,484
Inactive plan members entitled to but		
not yet receiving benefits	4,781	773
Inactive plan members not entitled to benefits	9,961	1,559
Active plan members	8,557	2,897
Total plan memberships	<u>60,250</u>	<u>18,713</u>

## SOUTHEAST ISLAND SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### **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, 2024, employer contributions were 0.00% for PERS and 0.00% 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, 2024, the employer contribution rates were 0.30% 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, 2024, employer contributions were 1.01% for PERS and 0.82% 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 3.00% of the average annual compensation of all employees in the PERS and TRS plans.

#### **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.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.82%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.17%
Global Equity (non-U.S.)	6.55%
Aggregate Bonds	1.63%
Real Assets	4.87%
Private Equity	11.57%
Cash Equivalents	0.49%

*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 4.13% as of June 30, 2023.

*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 22.00% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**ARM Board Adopted Rate:** This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2040. 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.

Employer Contribution rates for the fiscal year 2024 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
<b>PERS:</b>			
Pension	22.00%	25.10%	3.10%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>25.10%</u>	<u>3.10%</u>
<b>TRS:</b>			
Pension	12.56%	25.52%	12.96%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>25.52%</u>	<u>12.96%</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, 2023 (measurement period) the past service rate for PERS and TRS is 16.33%.

## SOUTHEAST ISLAND SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

*Actuarial Assumptions:* The total pension and OPEB liabilities on June 30, 2023 (latest available) were determined by an actuarial valuation as of June 30, 2022 which was rolled forward to the measurement date June 30, 2023. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% 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: 6.7% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Rx/EGWP: 7.2% grading down to 4.5%. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2022 actuarial valuation are the same as those used in the June 30, 2021 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>.

## SOUTHEAST ISLAND SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

*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.

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 25<sup>th</sup> 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.<sup>148</sup>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Employee Contribution Rate.* PERS active members are required to contribute 6.75%, 7.50% for peace officers and firefighters, and 9.60% for certain school district employees.

Employer contributions for the year ended June 30, 2024, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 115,127	11,669	126,796

**Public Employees' Retirement Plans**

For the year ended June 30, 2024 the State of Alaska contributed \$29,237 (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, 2024 to a total of \$19,742 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 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	\$ 1,711,174
State's proportionate share of the net pension liability	569,292
Total	<u>\$ 2,280,466</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (756,713)
State's proportionate share of the ARHCT OPEB liability (asset)	(251,824)
Total	<u>\$ (1,008,537)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (23,262)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (25,788)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 905,411</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023 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, 2022 valuation.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

	June 30, 2023 <u>Measurement</u>	June 30, 2022 <u>Measurement</u>	<u>Change</u>
Pension	0.03300%	0.02393%	0.00907%
OPEB:			
ARHCT	0.03289%	0.02380%	0.00909%
ODD	0.04534%	0.04078%	0.00456%
RMP	0.05431%	0.04800%	0.00631%

Based on the measurement date of June 30, 2023, the District recognized pension and OPEB expense of \$669,294 and (\$281,490), respectively, for the year ended June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	44,664	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	<u>115,127</u>	<u>-</u>
Total	<u>\$ 159,791</u>	<u>-</u>
	<u>OPEB ARHCT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 1,571	-
Changes of assumptions	-	(13,925)
Net difference between projected and actual earnings on OPEB plan investments	34,442	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(29,808)
District contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 36,013</u>	<u>(43,733)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(6,536)
Changes of assumptions	-	(97)
Net difference between projected and actual earnings on OPEB plan investments	537	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,897	(2,082)
District contributions subsequent to the measurement date	<u>2,672</u>	-
Total	<u>\$ 5,106</u>	<u>(8,715)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 786	(832)
Changes of assumptions	2,773	(20,970)
Net difference between projected and actual earnings on OPEB plan investments	2,161	-
Changes in proportion and differences between District contributions and proportionate share of contributions	542	(2,141)
District contributions subsequent to the measurement date	<u>8,997</u>	-
Total	<u>\$ 15,259</u>	<u>(23,943)</u>

\$115,127 and \$11,669 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, 2024 (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 June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2024	(16,940)	(57,145)	(1,430)	(3,570)
2025	(37,464)	(31,112)	(1,536)	(3,987)
2026	101,354	82,646	(599)	(342)
2027	(2,286)	(2,109)	(929)	(4,256)
2028	-	-	(818)	(3,041)
Thereafter	-	-	(969)	(2,485)
Total	<u>\$ 44,664</u>	<u>(7,720)</u>	<u>(6,281)</u>	<u>(17,681)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2024, the District recognized \$418,303 and (\$112,396) 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:

	<b>1% Decrease (6.25%)</b>	<b>Current Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
Net pension liability	\$ 2,297,245	1,711,174	1,216,115
Net OPEB ARHCT liability (asset)	\$ (502,982)	(756,713)	(969,860)
Net OPEB ODD liability (asset)	\$ (21,857)	(23,262)	(24,356)
Net OPEB RMP liability (asset)	\$ (896)	(25,788)	(44,803)

*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:

	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
Net OPEB ARHCT liability (asset)	\$ (994,241)	(756,713)	(473,881)
Net OPEB ODD liability (asset)	\$ N/A	(23,262)	N/A
Net OPEB RMP liability (asset)	\$ (47,355)	(25,788)	3,181

**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): 1.01% for the retiree medical plan (DB), 0.30% 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 22.00% 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%	152

## SOUTHEAST ISLAND SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

The District contributed \$97,265 for the year ended June 30, 2024, which included forfeitures of \$4,037 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 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>.

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

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

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

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

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer contributions for the year ended June 30, 2024, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>80,444</u>	<u>12,536</u>	<u>92,980</u>

**Teachers' Retirement Plans**

For the year ended June 30, 2024 the State of Alaska contributed \$215,877 (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, 2024 to a total of \$132,831 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2024, 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	\$	<u>1,397,507</u>
State's proportionate share of the net pension liability		<u>2,211,519</u>
Total	\$	<u>3,609,026</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$	<u>(829,483)</u>
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(1,245,135)</u>
Total	\$	<u>(2,074,618)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(17,669)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$	<u>(56,602)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>493,753</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023 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, 2023 valuation.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

	June 30, 2023 <u>Measurement</u>	June 30, 2022 <u>Measurement</u>	<u>Change</u>
Pension	0.07947%	0.08083%	(0.00136)%
OPEB:			
ARHCT	0.08208%	0.08296%	(0.06769)%
ODD	0.25537%	0.26679%	(0.00088)%
RMP	0.25553%	0.26626%	(0.01073)%

Based on the measurement date of June 30, 2023, the District recognized pension and OPEB expense of \$369,438 and (\$170,481), respectively, for the year ended June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	57,302	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	<u>80,444</u>	<u>-</u>
Total	<u>\$ 137,746</u>	<u>-</u>

	<u>OPEB ARHCT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,285	-
Changes of assumptions	-	(13,117)
Net difference between projected and actual earnings on OPEB plan investments	34,221	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,302	-
District contributions subsequent to the measurement date	<u>-</u>	<u>-</u>
Total	<u>\$ 37,808</u>	<u>(13,117)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(2,830)
Changes of assumptions	-	(35)
Net difference between projected and actual earnings on OPEB plan investments	309	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,131	(982)
District contributions subsequent to the measurement date	<u>1,114</u>	<u>-</u>
Total	<u>\$ 5,554</u>	<u>(3,847)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 9,825	(1,965)
Changes of assumptions	2,368	(27,315)
Net difference between projected and actual earnings on OPEB plan investments	3,218	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,132	(1,008)
District contributions subsequent to the measurement date	<u>11,422</u>	<u>-</u>
Total	<u>\$ 33,965</u>	<u>(30,288)</u>

\$80,444 and \$12,536 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, 2024 (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 June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2024	(24,385)	(23,137)	(11)	(2,353)
2025	(53,290)	(28,810)	(82)	(3,051)
2026	137,504	78,691	481	2,637
2027	(2,527)	(2,053)	5	(2,180)
2028	-	-	(2)	(2,067)
Thereafter	-	-	202	(731)
Total	<u>\$ 57,302</u>	<u>24,691</u>	<u>593</u>	<u>(7,745)</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2024, the District recognized (\$128,853) and \$116,059 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:

	<b>1% Decrease (6.25%)</b>	<b>Current Rate (7.25%)</b>	<b>1% Increase (8.25%)</b>
Net pension liability (asset)	\$ 2,057,218	1,397,507	840,186
Net OPEB ARHCT liability (asset)	\$ (586,625)	(829,483)	(1,032,397)
Net OPEB ODD liability (asset)	\$ (17,730)	(17,669)	(17,636)
Net OPEB RMP liability (asset)	\$ (20,764)	(56,602)	(83,627)

*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:

	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
Net OPEB ARHCT liability (asset)	\$ (1,054,843)	(829,483)	(559,510)
Net OPEB ODD liability (asset)	\$ N/A	(17,669)	N/A
Net OPEB RMP liability (asset)	\$ (86,949)	(56,602)	(15,434)

**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%	157

## SOUTHEAST ISLAND SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

The District contributed \$136,707 for the year ended June 30, 2024, which included forfeitures of \$21,762 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 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.
- GASB 102 *Certain Risk Disclosures*. Effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.
- GASB 103 *Financial Reporting Model Improvements*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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.

GASB Statement No. 102 will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

GASB Statement No. 103 will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

# **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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
E-rate	\$ 1,411,471	1,411,471	1,047,938	(363,533)
Other	25,000	25,000	53,635	28,635
Intergovernmental:				
State of Alaska	4,908,601	4,996,121	4,807,944	(188,177)
Federal sources	280,000	280,000	277,911	(2,089)
Total revenues	<u>6,625,072</u>	<u>6,712,592</u>	<u>6,187,428</u>	<u>(525,164)</u>
Expenditures:				
Current:				
Instruction	2,085,449	1,984,297	1,875,857	108,440
Special education instruction	598,227	619,264	580,778	38,486
Special education support services - students	39,059	62,931	59,761	3,170
Support services - instruction	1,442,661	1,478,412	1,287,325	191,087
School administration	213,301	153,702	165,602	(11,900)
School administration support services	60,243	68,155	96,804	(28,649)
District administration	417,160	425,664	460,479	(34,815)
District administration support services	292,197	299,258	298,088	1,170
Operations and maintenance of plant	1,415,795	1,500,502	1,358,012	142,490
Student activities	167,778	175,892	147,882	28,010
Total expenditures	<u>6,731,870</u>	<u>6,768,077</u>	<u>6,330,588</u>	<u>437,489</u>
Excess of revenues over expenditures	<u>(106,798)</u>	<u>(55,485)</u>	<u>(143,160)</u>	<u>(87,675)</u>
Other financing sources (uses):				
Proceeds from promissory note	-	-	8,398	8,398
Transfers in	-	-	207,082	207,082
Transfers out	<u>(52,500)</u>	<u>(60,000)</u>	<u>(311,213)</u>	<u>(251,213)</u>
Net other financing sources (uses)	<u>(52,500)</u>	<u>(60,000)</u>	<u>(95,733)</u>	<u>(35,733)</u>
Net change in fund balance	\$ <u>(159,298)</u>	<u>(115,485)</u>	<u>(238,893)</u>	<u>(123,408)</u>
Fund balance, beginning of year			405,749	
Fund balance, end of year			\$ <u>166,856</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, 2024

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	1.5385%	\$ 717,565	\$ 736,222	\$ 1,453,787	\$ 734,602	97.68%	62.37%
2016	0.0554%	\$ 2,686,427	\$ 717,377	\$ 3,403,804	\$ 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%
2024	0.0330%	\$ 1,711,174	\$ 569,292	\$ 2,280,466	\$ 1,068,218	160.19%	68.23%

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, 2024

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)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
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%
2024	0.0329%	\$ (756,713)	\$ (251,824)	\$ (1,008,537)	\$ 1,068,218	-70.84%	133.96%
<b>Occupational Death and Disability (ODD):</b>							
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%
2024	0.0453%	\$ (23,262)	\$ -	\$ (23,262)	\$ 1,068,218	-2.18%	349.24%
<b>Retiree Medical Plan (RMP):</b>							
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%
2024	0.0543%	\$ (25,788)	\$ -	\$ (25,788)	\$ 454,050	-5.68%	124.29%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT  
Schedule of District's Contributions (Pensions)  
Public Employees' Retirement System (PERS)  
June 30, 2024

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% <sup>163</sup>
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%
2024	\$ 117,579	\$ (115,128)	\$ 2,451	\$ 1,018,468	11.54%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2024

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
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
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%
2024	\$ -	\$ -	\$ -	\$ 1,018,468	0.00%
<b>Occupational Death and Disability (ODD):</b>					
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%
2024	\$ 2,672	\$ (2,672)	\$ -	\$ 1,018,468	0.26%
<b>Retiree Medical Plan (RMP):</b>					
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%
2024	\$ 8,997	\$ (8,997)	\$ -	\$ 442,118	2.03%

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, 2024

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0316%	\$ 946,423	\$ 6,950,421	\$ 7,896,844	\$ 2,087,865	45.33%	55.70%
2016	0.0899%	\$ 1,671,672	\$ 2,672,087	\$ 4,343,759	\$ 2,267,494	73.72%	73.82%
2017	0.1092%	\$ 2,492,649	\$ 2,962,960	\$ 5,455,609	\$ 2,104,089	118.47%	68.40%
2018	0.0765%	\$ 1,550,361	\$ 2,703,897	\$ 4,254,258	\$ 1,927,170	80.45%	72.39%
2019	0.0904%	\$ 1,729,651	\$ 2,572,515	\$ 4,302,166	\$ 1,786,951	96.79%	74.09%
2020	0.0937%	\$ 1,751,000	\$ 2,599,243	\$ 4,350,243	\$ 1,646,290	106.36%	74.68%
2021	0.0643%	\$ 1,306,179	\$ 2,266,313	\$ 3,572,492	\$ 2,063,989	63.28%	72.81%
2022	0.1448%	\$ 1,152,686	\$ 980,351	\$ 2,133,037	\$ 1,752,540	65.77%	89.43%
2023	0.0808%	\$ 1,347,278	\$ 1,795,656	\$ 3,142,934	\$ 1,850,502	72.81%	78.33%
2024	0.0795%	\$ 1,397,507	\$ 2,211,519	\$ 3,609,026	\$ 1,936,306	72.17%	77.62%

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, 2024

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)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
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%
2024	0.0821%	\$ (829,483)	\$ (1,245,135)	\$ (2,074,618)	\$ 1,936,306	-42.84%	140.49%
<b>Occupational Death and Disability (ODD):</b>							
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%
2024	0.2554%	\$ (17,669)	\$ -	\$ (17,669)	\$ 1,936,306	-0.91%	1410.42%
<b>Retiree Medical Plan (RMP):</b>							
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%
2024	0.2555%	\$ (56,602)	\$ -	\$ (56,602)	\$ 1,032,906	-5.48%	140.71%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT  
Schedule of District's Contributions (Pensions)  
Teachers' Retirement System (TRS)  
June 30, 2024

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% <sup>167</sup>
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%
2024	\$ 80,444	\$ (80,444)	\$ -	\$ 1,804,833	4.46%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2024

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
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
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%
2024	\$ -	\$ -	\$ -	\$ 1,804,833	0.00%
<b>Occupational Death and Disability (ODD):</b>					
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%
2024	\$ 1,114	\$ (1,114)	\$ -	\$ 1,804,833	0.06%
<b>Retiree Medical Plan (RMP):</b>					
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%
2024	\$ 11,422	\$ (11,422)	\$ -	\$ 1,088,432	1.05%

See accompanying notes to Required Supplementary Information.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2024

**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>
School administration	11,900
School administration support services	28,649
District administration	34,815

*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, 2021 to June 30, 2022**

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

**b) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to increase the actuarial accrued liability as of June 30, 2022 by approximately \$206 million for pension and decrease by approximately \$88 million for healthcare.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

**c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan*

**d) Changes in Methods Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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

**e) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to increase the actuarial accrued liability as of June 30, 2022 by approximately \$1,222,000 for occupational death & disability and decrease by approximately \$22,348,000 for retiree medical.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

**f) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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, 2022 which was rolled forward to June 30, 2023. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, 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*****g) Changes in Methods Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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

**h) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to increase the actuarial accrued liability as of June 30, 2022 by approximately \$144 million for pension and \$21 million for healthcare.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

**i) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans*

**j) Changes in Methods Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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

**k) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to decrease the actuarial accrued liability as of June 30, 2022 by less than \$1,000 for occupational death & disability and by approximately \$3,374,000 for retiree medical.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

**l) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022**

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, 2022 which was rolled forward to June 30, 2023. Actuarially determined contribution rates are calculated as of June 30<sup>th</sup>, 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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Local sources:			
E-rate	\$ 1,411,471	1,047,938	(363,533)
Other	25,000	53,635	28,635
Total local	<u>1,436,471</u>	<u>1,101,573</u>	<u>(334,898)</u>
Intergovernmental:			
State sources:			
Foundation program	4,510,546	4,301,095	(209,451)
Quality schools	-	11,547	11,547
TRS on-behalf payment	207,935	215,877	7,942
PERS on-behalf payment	26,966	29,327	2,361
House bill 39 one-time grant	250,674	248,698	(1,976)
Dividend raffle	-	1,400	1,400
Total state sources	<u>4,996,121</u>	<u>4,807,944</u>	<u>(188,177)</u>
Federal source -			
National forest receipts	<u>280,000</u>	<u>277,911</u>	<u>(2,089)</u>
Total revenues	<u>6,712,592</u>	<u>6,187,428</u>	<u>(525,164)</u>
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,063,304	1,024,071	39,233
Non-certificated salaries	98,940	147,068	(48,128)
Employee benefits	663,972	579,953	84,019
Professional and technical services	700	-	700
Staff travel	100	2,143	(2,043)
Student travel	9,700	9,576	124
Utility services	19,995	36,487	(16,492)
Other purchased services	-	74	(74)
Supplies, materials and media	127,586	75,986	51,600
Other expenses	-	499	(499)
Total instruction	<u>1,984,297</u>	<u>1,875,857</u>	<u>108,440</u>
Special education instruction:			
Certificated salaries	232,135	259,165	(27,030)
Non-certificated salaries	180,375	142,266	38,109
Employee benefits	203,929	176,178	27,751
Professional and technical services	-	201	(201)
Staff travel	-	159	(159)
Supplies, materials and media	<u>2,825</u>	<u>2,809</u>	<u>16</u>
Total special education instruction	<u>619,264</u>	<u>580,778</u>	<u>38,486</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:			
Non-certificated salaries	2,756	2,849	(93)
Employee benefits	1,029	833	196
Professional and technical services	34,500	42,085	(7,585)
Staff travel	6,250	1,079	5,171
Supplies, materials and media	11,950	6,469	5,481
Other expenses	6,446	6,446	-
Total special education support services - students	<u>62,931</u>	<u>59,761</u>	<u>3,170</u>
Support services - instruction:			
Non-certificated salaries	61,000	61,011	(11)
Employee benefits	44,742	39,959	4,783
Professional and technical services	15,220	3,563	11,657
Staff travel	3,150	2,952	198
Utility services	1,290,155	1,138,546	151,609
Other purchased services	5,000	-	5,000
Supplies, materials and media	58,650	40,967	17,683
Other expenses	495	327	168
Total support services - instruction	<u>1,478,412</u>	<u>1,287,325</u>	<u>191,087</u>
School administration:			
Certificated salaries	97,091	95,389	1,702
Non-certificated salaries	-	8,287	(8,287)
Employee benefits	45,622	52,194	(6,572)
Staff travel	7,000	2,940	4,060
Utility services	550	782	(232)
Supplies, materials and media	2,825	6,010	(3,185)
Other expenses	614	-	614
Total school administration	<u>153,702</u>	<u>165,602</u>	<u>(11,900)</u>
School administration support services:			
Non-certificated salaries	52,786	45,247	7,539
Employee benefits	13,244	49,857	(36,613)
Supplies, materials and media	2,125	1,700	425
Total school administration support services	<u>68,155</u>	<u>96,804</u>	<u>(28,649)</u>
District administration:			
Certificated salaries	145,000	149,000	(4,000)
Non-certificated salaries	103,332	101,231	2,101
Employee benefits	122,872	129,861	(6,989)
Professional and technical services	19,980	31,752	(11,772)
Staff travel	7,125	18,524	(11,399)
Student travel	1,250	2,686	(1,436)
Utility services	1,400	1,134	266
Other purchased services	300	400	(100)
Supplies, materials and media	12,275	11,813	462
Tuition and stipends	2,000	-	2,000
Other expenses	10,130	14,078	(3,948)
Total district administration	<u>425,664</u>	<u>460,479</u>	<u>(34,815)</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	114,834	102,735	12,099
Employee benefits	86,114	76,904	9,210
Professional and technical services	120,000	121,571	(1,571)
Staff travel	5,000	380	4,620
Utility services	6,500	9,305	(2,805)
Other purchased services	4,000	2,282	1,718
Insurance and bond premiums	42,000	40,403	1,597
Supplies, materials and media	24,865	24,021	844
Other expenses	5,500	2,328	3,172
Indirect cost recovery	(109,555)	(81,841)	(27,714)
Total district administration support services	<u>299,258</u>	<u>298,088</u>	<u>1,170</u>
Operations and maintenance of plant:			
Non-certificated salaries	342,671	324,218	18,453
Employee benefits	222,901	140,846	82,055
Professional and technical services	7,000	23,860	(16,860)
Staff travel	7,500	15,444	(7,944)
Utility services	32,700	26,546	6,154
Energy	297,140	326,121	(28,981)
Other purchased services	114,496	42,931	71,565
Insurance and bond premiums	237,475	238,394	(919)
Supplies, materials and media	167,419	154,831	12,588
Other expenses	1,200	250	950
Equipment	70,000	64,571	5,429
Total operations and maintenance of plant	<u>1,500,502</u>	<u>1,358,012</u>	<u>142,490</u>
Student activities:			
Certificated salaries	71,982	6,995	64,987
Non-certificated salaries	12,840	37,358	(24,518)
Employee benefits	21,966	8,928	13,038
Professional and technical services	-	1,590	(1,590)
Staff travel	6,438	2,232	4,206
Student travel	51,966	57,510	(5,544)
Other purchased services	-	2,093	(2,093)
Supplies, materials and media	8,200	26,988	(18,788)
Other expenses	2,500	4,188	(1,688)
Total student activities	<u>175,892</u>	<u>147,882</u>	<u>28,010</u>
Total expenditures	<u>6,768,077</u>	<u>6,330,588</u>	<u>437,489</u>
Excess of revenues over expenditures	<u>(55,485)</u>	<u>(143,160)</u>	<u>(87,675)</u>
Other financing sources (uses):			
Proceeds from promissory note	-	8,398	8,398
Transfers in:			
Pupil Transportation Special Revenue Fund	-	207,082	207,082
Transfers out:			
Food Service Special Revenue Fund	(60,000)	(178,127)	(118,127)
NSLP Equipment Assistance Special Revenue Fund	-	(1,356)	(1,356)
Thorne Bay Restaurant Enterprise Fund	-	(131,730)	(131,730)
Other financing sources, net	<u>(60,000)</u>	<u>(95,733)</u>	<u>(35,733)</u>
Net change in fund balance	<u>\$ (115,485)</u>	<u>(238,893)</u>	<u>(123,408)</u>
Fund balance, beginning of year		<u>405,749</u>	
Fund balance, end of year		<u>\$ 166,856</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes  
in Fund Balance

Year Ended June 30, 2024

Revenues:		
Local sources:		
Other	\$	<u>185,032</u>
Intergovernmental:		
State of Alaska		<u>2,541,439</u>
Total revenues		<u>2,726,471</u>
Expenditure - current:		
Operations and maintenance of plant:		
Non-certificated salaries		811
Employee benefits		210
Other purchased services		73,308
Supplies, materials and media		<u>18,366</u>
Total operations and maintenance of plant		<u>92,695</u>
Construction and facilities acquisition:		
Non-certificated salaries		45,512
Employee benefits		23,520
Professional and technical services		73,982
Other purchased services		2,397,897
Supplies, materials and media		<u>160,896</u>
Total construction and facilities acquisition		<u>2,701,807</u>
Total expenditures		<u>2,794,502</u>
Deficiency of revenues under expenditures		(68,031)
Fund balance, beginning of year		<u>560,841</u>
Fund balance, end of year	\$	<u><u>492,810</u></u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2024

Assets	Special Revenue Funds							
	Pupil Transportation	ELA Core Literacy	Early Learning	Food Service	Fresh Fruit and Vegetables	NSLP Equipment Assistance	Alaska Nutritional Foods	Title I-A Basic
Accounts receivable	\$ -	-	128,645	13,377	590	5,144	-	49,435
Due from School Operating Fund	411,136	556	-	57,974	-	-	732	-
Inventory	-	-	-	11,558	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
	<u>411,136</u>	<u>556</u>	<u>128,645</u>	<u>82,909</u>	<u>590</u>	<u>5,144</u>	<u>732</u>	<u>49,435</u>
Liabilities and Fund Balances								
Liabilities:								
Accounts payable	-	556	197	2,217	-	-	-	-
Unearned revenue	-	-	0	-	-	-	732	-
Due to School Operating Fund	170	-	128,448	-	590	5,144	-	49,435
Total liabilities	<u>170</u>	<u>556</u>	<u>128,645</u>	<u>2,217</u>	<u>590</u>	<u>5,144</u>	<u>732</u>	<u>49,435</u>
Fund balances:								
Nonspendable	-	-	-	11,558	-	-	-	-
Committed	410,966	-	-	69,134	-	-	-	-
Total fund balances	<u>410,966</u>	<u>-</u>	<u>-</u>	<u>80,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>411,136</u>	<u>556</u>	<u>128,645</u>	<u>82,909</u>	<u>590</u>	<u>5,144</u>	<u>732</u>	<u>49,435</u>

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							Comprehensive State Literacy Development	ESSER III
	Title I-C Migrant Education	Migrant Book	Title IV-A Innovative	Title II-A Teacher and Principal Training	Carl Perkins	Title I-A School Improvement			
<u>Assets</u>									
Accounts receivable	\$ 14,502	61	14,086	21,534	7,684	16,966	96,491	118,942	
Due from School Operating Fund	-	-	-	-	6,604	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
	<u>14,502</u>	<u>61</u>	<u>14,086</u>	<u>21,534</u>	<u>14,288</u>	<u>16,966</u>	<u>96,491</u>	<u>118,942</u>	
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	-	-	-	-	14,288	-	23,794	1,161	
Unearned revenue	-	-	-	-	-	-	-	-	
Due to School Operating Fund	14,502	61	14,086	21,534	-	16,966	72,697	117,781	
Total liabilities	<u>14,502</u>	<u>61</u>	<u>14,086</u>	<u>21,534</u>	<u>14,288</u>	<u>16,966</u>	<u>96,491</u>	<u>118,942</u>	
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>179</u>
Total liabilities and fund balances	\$ <u>14,502</u>	<u>61</u>	<u>14,086</u>	<u>21,534</u>	<u>14,288</u>	<u>16,966</u>	<u>96,491</u>	<u>118,942</u>	

(continued)

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

		Special Revenue Funds						
<u>Assets</u>		<u>Rural Utilities</u>	<u>SOAR</u>	<u>SELECT</u>	<u>A-STRIDE</u>	<u>THRIVE</u>	<u>REWARDS</u>	<u>SUCCEED</u>
Accounts receivable	\$	24,811	938	7,700	34,076	-	41,234	31,307
Due from School Operating Fund		-	-	-	-	98,183	-	-
Inventory		-	-	-	-	-	-	-
		<u>24,811</u>	<u>938</u>	<u>7,700</u>	<u>34,076</u>	<u>98,183</u>	<u>41,234</u>	<u>31,307</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable		-	-	-	-	-	-	234
Unearned revenue		-	-	-	-	94,695	-	-
Due to School Operating Fund		24,811	938	7,700	34,076	-	41,234	31,073
Total liabilities		<u>24,811</u>	<u>938</u>	<u>7,700</u>	<u>34,076</u>	<u>94,695</u>	<u>41,234</u>	<u>31,307</u>
Fund balances:								
Nonspendable		-	-	-	-	-	-	-
Committed		-	-	-	-	3,488	-	-
Total fund balances		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,488</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$	<u>24,811</u>	<u>938</u>	<u>7,700</u>	<u>34,076</u>	<u>98,183</u>	<u>41,234</u>	<u>31,307</u>

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SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

Assets	Special Revenue Funds						Total Other Governmental Funds
	Teacher Housing	CIS CEO	USDA Specialty Crop	SEIYA	RurAL Cap	NEA Alaska	
Accounts receivable	\$ 16,981	-	-	-	-	-	644,504
Due from School Operating Fund	401,787	1,320	10,515	1,613	2,134	2,000	994,554
Inventory	-	-	-	-	-	-	11,558
	<u>418,768</u>	<u>1,320</u>	<u>10,515</u>	<u>1,613</u>	<u>2,134</u>	<u>2,000</u>	<u>1,650,616</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	-	-	-	-	-	-	42,447
Unearned revenue	-	1,320	10,515	1,613	-	2,000	110,875
Due to School Operating Fund	-	-	-	-	-	-	581,246
Total liabilities	<u>-</u>	<u>1,320</u>	<u>10,515</u>	<u>1,613</u>	<u>-</u>	<u>2,000</u>	<u>734,568</u>
Fund balances:							
Nonspendable	-	-	-	-	-	-	11,558
Committed	418,768	-	-	-	2,134	-	904,490
Total fund balances	<u>418,768</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,134</u>	<u>-</u>	<u>916,048</u>
Total liabilities and fund balances	\$ <u>418,768</u>	<u>1,320</u>	<u>10,515</u>	<u>1,613</u>	<u>2,134</u>	<u>2,000</u>	<u>1,650,616</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2024

	Special Revenue Funds							
	Broadband Assistance Grant	Pupil Transportation	Early Learning	Food Service	Fresh Fruit and Vegetables	NSLP Equipment Assistance	Title I-A Basic	Title I-C Migrant Education
<b>Revenues:</b>								
Local sources:								
Charges for services	\$ -	-	-	982	-	-	-	-
Other	-	21	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	141,392	195,228	288,249	-	-	-	-	-
Federal sources:								
Pass through	-	-	-	125,669	7,097	5,144	129,654	47,988
Direct	-	-	-	-	-	-	-	-
Total revenues	<u>141,392</u>	<u>195,249</u>	<u>288,249</u>	<u>126,651</u>	<u>7,097</u>	<u>5,144</u>	<u>129,654</u>	<u>47,988</u>
<b>Expenditures:</b>								
Current:								
Instruction	-	-	271,813	-	-	-	109,977	41,520
Special education instruction	-	-	-	-	-	-	12,360	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	141,392	-	-	-	-	-	-	3,722
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	-	-	16,436	-	-	-	7,317	2,746
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	139,916	-	-	-	-	-	-
Food services	-	-	-	304,778	7,097	6,500	-	-
Total expenditures	<u>141,392</u>	<u>139,916</u>	<u>288,249</u>	<u>304,778</u>	<u>7,097</u>	<u>6,500</u>	<u>129,654</u>	<u>47,988</u>
Excess (deficiency) of revenues over (under) expenditures	-	55,333	-	(178,127)	-	(1,356)	-	-
Other financing sources -								
Transfers in	-	-	-	178,127	-	1,356	-	-
Transfers out	-	(207,082)	-	-	-	-	-	-
Total other financing sources (uses):	-	<u>(207,082)</u>	-	<u>178,127</u>	-	<u>1,356</u>	-	-
Net change in fund balance	-	(151,749)	-	-	-	-	-	-
Fund balances, beginning of year	-	562,715	-	80,692	-	-	-	-
Fund balances, end of year	\$ -	<u>410,966</u>	-	<u>80,692</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	Safety and Well Being	Title I-A School Improvement
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Pass through	2,447	24,019	27,506	53,225	4,426	13,893	8,664	59,600
Direct	-	-	-	-	-	-	-	-
Total revenues	<u>2,447</u>	<u>24,019</u>	<u>27,506</u>	<u>53,225</u>	<u>4,426</u>	<u>13,893</u>	<u>8,664</u>	<u>59,600</u>
Expenditures:								
Current:								
Instruction	2,307	22,644	25,932	-	-	13,232	8,168	56,189
Special education instruction	-	-	-	50,179	4,173	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	140	1,375	1,574	3,046	253	661	496	3,411
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Total expenditures	<u>2,447</u>	<u>24,019</u>	<u>27,506</u>	<u>53,225</u>	<u>4,426</u>	<u>13,893</u>	<u>8,664</u>	<u>59,600</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 -								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<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>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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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 III	COVID Discretionary	Rural Utilities	SOAR	Indian Education	REAP	SELECT
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Pass through	206,912	277,598	19,262	-	7,193	-	-	160,167
Direct	-	-	-	24,811	-	12,722	4,821	-
Total revenues	<u>206,912</u>	<u>277,598</u>	<u>19,262</u>	<u>24,811</u>	<u>7,193</u>	<u>12,722</u>	<u>4,821</u>	<u>160,167</u>
Expenditures:								
Current:								
Instruction	195,071	92,387	18,160	-	-	11,994	4,821	-
Special education instruction	-	1,988	-	-	-	-	-	-
Support services - students	-	-	-	-	7,193	-	-	145,050
Support services - instruction	-	675	-	24,811	-	-	-	15,117
School administration	-	161,772	-	-	-	-	-	-
District administration	-	3,800	-	-	-	-	-	-
District administration support services	11,841	15,886	1,102	-	-	728	-	184
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	1,090	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Total expenditures	<u>206,912</u>	<u>277,598</u>	<u>19,262</u>	<u>24,811</u>	<u>7,193</u>	<u>12,722</u>	<u>4,821</u>	<u>160,167</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	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses):	<u>-</u>	<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>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(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
	THRIVE	REWARDS	SUCCEED	Teacher Housing	Farm to School Turnkey	USDA Specialty Crop	RurAL CAP	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	92,223	-	-	-	93,205
Other	1,358	2,205	-	-	-	-	-	3,584
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	624,869
Federal sources:								
Pass through	-	-	-	-	-	3,210	-	1,183,674
Direct	89,101	-	326,170	-	49,401	-	-	507,026
Total revenues	<u>90,459</u>	<u>2,205</u>	<u>326,170</u>	<u>92,223</u>	<u>49,401</u>	<u>3,210</u>	<u>-</u>	<u>2,412,358</u>
Expenditures:								
Current:								
Instruction	-	-	668	-	47,414	3,210	-	925,507
Special education instruction	-	-	-	-	-	-	-	68,700
Support services - students	85,011	2,205	317,650	-	-	-	-	557,109
Support services - instruction	-	-	-	-	-	-	-	185,717
School administration	-	-	-	-	-	-	-	161,772
District administration	-	-	-	-	-	-	-	3,800
District administration support services	4,090	-	7,852	-	1,987	-	-	80,941
Operations and maintenance of plant	-	-	-	57,045	-	-	-	57,045
Student activities	-	-	-	-	-	-	800	1,890
Student transportation - to and from school	-	-	-	-	-	-	-	139,916
Food services	-	-	-	-	-	-	-	318,375
Total expenditures	<u>89,101</u>	<u>2,205</u>	<u>326,170</u>	<u>57,045</u>	<u>49,401</u>	<u>3,210</u>	<u>800</u>	<u>2,500,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,358</u>	<u>-</u>	<u>-</u>	<u>35,178</u>	<u>-</u>	<u>-</u>	<u>(800)</u>	<u>(88,414)</u>
Other financing sources -								
Transfers in	-	-	-	-	-	-	-	179,483
Transfers out	-	-	-	-	-	-	-	(207,082)
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,599)</u>
Net change in fund balance	<u>1,358</u>	<u>-</u>	<u>-</u>	<u>35,178</u>	<u>-</u>	<u>-</u>	<u>(800)</u>	<u>(116,013)</u>
Fund balances, beginning of year	<u>2,130</u>	<u>-</u>	<u>-</u>	<u>383,590</u>	<u>-</u>	<u>-</u>	<u>2,934</u>	<u>1,032,061</u>
Fund balances, end of year	<u>\$ 3,488</u>	<u>-</u>	<u>-</u>	<u>418,768</u>	<u>-</u>	<u>-</u>	<u>2,134</u>	<u>916,048</u>

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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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
State of Alaska	\$ 141,392	141,392	-
Expenditures - current -			
Support services - instruction -			
Utility services	141,392	141,392	-
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
State of Alaska	\$ 195,228	195,228	-
Local -			
Other local revenues	12,375	21	12,354
Total revenues	<u>207,603</u>	<u>195,249</u>	<u>12,354</u>
Expenditures - current:			
Student transportation - to and from school:			
Non-certificated salaries	71,160	72,725	(1,565)
Employee benefits	35,087	37,478	(2,391)
Professional and technical services	1,200	150	1,050
Staff travel	250	543	(293)
Utility services	-	1,852	(1,852)
Other purchased services	3,600	760	2,840
Supplies, materials and media	41,500	20,656	20,844
Student transportation - in-lieu-of agreements	-	3,296	(3,296)
Other expenses	600	2,456	(1,856)
Total expenditures	<u>153,397</u>	<u>139,916</u>	<u>13,481</u>
Excess of revenues over expenditures	<u>54,206</u>	<u>55,333</u>	<u>25,835</u>
Other financing sources (uses):			
Transfers out - School Operating Fund	<u>(207,082)</u>	<u>(207,082)</u>	-
Net change in fund balance	\$ <u><u>(152,876)</u></u>	(151,749)	<u><u>25,835</u></u>
Fund balance, beginning of year		<u>562,715</u>	
Fund balance, end of year		\$ <u><u>410,966</u></u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Early Learning Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
State of Alaska	\$ 290,909	288,249	(2,660)
Expenditures - current:			
Instruction:			
Certificated salaries	5,500	5,394	106
Non-certificated salaries	80,565	80,564	1
Employee benefits	31,800	31,774	26
Professional and technical services	1,050	1,050	-
Staff travel	6,546	6,546	-
Utility services	6,735	1,838	4,897
Energy	-	4,086	(4,086)
Supplies, materials and media	142,065	140,561	1,504
Total instruction	<u>274,261</u>	<u>271,813</u>	<u>2,448</u>
District administration support services -			
Indirect costs	16,648	16,436	212
Total expenditures	<u>290,909</u>	<u>288,249</u>	<u>2,660</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 2,000	982	(1,018)
Intergovernmental -			
Federal sources - passed through the State of Alaska	165,354	125,669	(39,685)
Total revenues	<u>167,354</u>	<u>126,651</u>	<u>(40,703)</u>
Expenditures - current:			
Food services:			
Non-certificated salaries	111,496	99,857	11,639
Employee benefits	33,918	27,877	6,041
Professional and technical services	-	355	(355)
Staff travel	-	2,897	(2,897)
Utility services	-	71	(71)
Supplies, materials and media	174,354	173,721	633
Other expenses	600	-	600
Total expenditures	<u>320,368</u>	<u>304,778</u>	<u>15,590</u>
Deficiency of revenues under expenditures	(153,014)	(178,127)	(25,113)
Other financing sources -			
Transfers in - School Operating Fund	162,281	178,127	15,846
Net change in fund balance	<u>\$ 9,267</u>	-	<u>(9,267)</u>
Fund balance, beginning of year		<u>80,692</u>	
Fund balance, end of year		<u>\$ 80,692</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Fresh Fruit and Vegetables Special Revenue Fund

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

Year Ended June 30, 2024

	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>          8,251</u>	<u>          7,097</u>	<u>          (1,154)</u>
Expenditures - current -			
Food services -			
Supplies, materials and media	<u>          8,251</u>	<u>          7,097</u>	<u>          1,154</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

NSLP Equipment Assistance Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 5,144	5,144	-
Expenditures - current:			
Food services -			
Equipment	5,144	6,500	(1,356)
Excess of revenues over expenditures	-	(1,356)	1,356
Other financing sources -			
Transfers in - School Operating Fund	-	1,356	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 141,999	129,654	(12,345)
Expenditures - current:			
Instruction:			
Certificated salaries	14,930	13,314	1,616
Non-certificated salaries	18,000	9,504	8,496
Employee benefits	6,482	4,939	1,543
Professional and technical education	8,660	5,760	2,900
Staff travel	2,100	2,297	(197)
Student travel	48,935	50,077	(1,142)
Other purchased services	4,500	4,250	250
Supplies, materials and media	18,244	17,627	617
Tuition and stipends	1,800	1,800	-
Other expenses	1,480	409	1,071
Total instruction	125,131	109,977	15,154
Special education instruction -			
Professional and technical education	8,845	12,360	(3,515)
District administration support services -			
Indirect costs	8,023	7,317	706
Total expenditures	141,999	129,654	12,345
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 52,992	47,988	(5,004)
Expenditures - current:			
Instruction:			
Certificated salaries	500	500	-
Non-certificated salaries	18,000	16,162	1,838
Employee benefits	6,300	5,390	910
Professional and technical services	1,771	-	1,771
Utility services	383	383	-
Supplies, materials and media	19,425	19,085	340
Total instruction	46,379	41,520	4,859
Support services - instruction:			
Non-certificated salaries	3,580	2,837	743
Employee benefits	-	885	(885)
Total support services - instruction	3,580	3,722	(142)
District administration support services - Indirect costs	3,033	2,746	287
Total expenditures	52,992	47,988	5,004
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 2,447	2,447	-
Expenditures - current:			
Instruction -			
Supplies, materials and media	2,307	2,307	-
District administration support services -			
Indirect costs	140	140	-
Total expenditures	2,447	2,447	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title IV-A Innovative Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 26,391	24,019	(2,372)
Expenditures - current:			
Instruction -			
Professional and technical services	1,200	-	1,200
Staff travel	10,000	9,365	635
Supplies, materials and media	13,681	13,279	402
Total instruction	24,881	22,644	2,237
District administration support services -			
Indirect costs	1,510	1,375	135
Total expenditures	26,391	24,019	2,372
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 32,962	27,506	(5,456)
Expenditures - current:			
Instruction:			
Employee benefits	5,320	5,320	-
Professional and technical services	350	350	-
Staff travel	13,556	13,523	33
Supplies, materials and media	4,450	263	4,187
Other expenses	7,400	6,476	924
Total instruction	<u>31,076</u>	<u>25,932</u>	<u>5,144</u>
District administration support services -			
Indirect costs	1,886	1,574	312
Total expenditures	<u>32,962</u>	<u>27,506</u>	<u>5,456</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 53,225	53,225	-
Expenditures - current:			
Special education instruction:			
Professional and technical services	47,679	50,179	(2,500)
Staff travel	2,500	-	2,500
Total special education instruction	50,179	50,179	-
District administration support services -			
Indirect costs	3,046	3,046	-
Total expenditures	53,225	53,225	-
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 4,426	4,426	-
Expenditures - current:			
Special education instruction -			
Professional and technical services	4,173	4,173	-
District administration support services -			
Indirect costs	253	253	-
Total expenditures	4,426	4,426	-
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 26,998	13,893	(13,105)
Expenditures - current:			
Instruction:			
Certificated salaries	7,000	7,000	-
Employee benefits	2,341	2,307	34
Staff travel	4,368	2,376	1,992
Student travel	4,979	-	4,979
Supplies, materials and media	7,024	1,549	5,475
Total instruction	<u>25,712</u>	<u>13,232</u>	<u>12,480</u>
District administration support services -			
Indirect costs	1,286	661	625
Total expenditures	<u>26,998</u>	<u>13,893</u>	<u>13,105</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

Safety and Well Being Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 10,000	8,664	(1,336)
Expenditures - current:			
Instruction -			
Staff travel	9,427	8,168	1,259
District administration support services -			
Indirect costs	573	496	77
Total expenditures	10,000	8,664	1,336
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources - passed through the State of Alaska	\$ 59,600	59,600	-
Expenditures - current:			
Instruction:			
Certificated salaries	25,562	27,235	(1,673)
Employee benefits	11,573	11,833	(260)
Professional and technical services	1,600	1,575	25
Staff travel	13,690	11,802	1,888
Supplies, materials and media	3,764	3,744	20
Total instruction	<u>56,189</u>	<u>56,189</u>	-
District administration support services -			
Indirect costs	3,411	3,411	-
Total expenditures	<u>59,600</u>	<u>59,600</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 346,120	206,912	(139,208)
Expenditures - current:			
Instruction:			
Certificated salaries	60,613	57,518	3,095
Non-certificated salaries	9,000	8,980	20
Employee benefits	20,550	11,843	8,707
Professional and technical services	136,000	67,820	68,180
Staff travel	27,000	10,502	16,498
Supplies, materials and media	45,650	38,333	7,317
Other expenses	27,500	75	27,425
Total instruction	<u>326,313</u>	<u>195,071</u>	<u>131,242</u>
District administration support services -			
Indirect costs	19,807	11,841	7,966
Total expenditures	<u>346,120</u>	<u>206,912</u>	<u>139,208</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## SOUTHEAST ISLAND SCHOOL DISTRICT

## ESSER III Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 277,576	277,598	22
Expenditures - current:			
Instruction:			
Certificated salaries	41,060	27,150	13,910
Non-certificated salaries	-	7,500	(7,500)
Employee benefits	2,000	6,508	(4,508)
Professional and technical services	3,500	3,060	440
Student travel	10,000	42,734	(32,734)
Supplies, materials and media	27,000	5,435	21,565
Total instruction	83,560	92,387	(8,827)
Special education instruction -			
Supplies, materials and media	-	1,988	(1,988)
Support services - students -			
Professional and technical services	17,000	-	17,000
Support services - instruction -			
Other purchased services	11,630	675	10,955
School administration:			
Certificated salaries	94,790	112,612	(17,822)
Employee benefits	50,910	49,160	1,750
Total school administration	145,700	161,772	(16,072)
District administration -			
Professional and technical services	3,800	3,800	-
District administration support services -			
Indirect costs	15,886	15,886	-
Student activities:			
Certificated salaries	-	691	(691)
Employee benefits	-	399	(399)
Total student activities	-	1,090	(1,090)
Total expenditures	277,576	277,598	(22)
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - passed through the State of Alaska	\$ 19,262	19,262	-
Expenditures - current:			
Instruction:			
Non-certificated salaries	3,200	3,200	-
Employee benefits	401	401	-
Student travel	5,157	5,157	-
Other purchased services	6,600	6,600	-
Supplies, materials and media	2,802	2,802	-
Total instruction	<u>18,160</u>	<u>18,160</u>	-
District administration support services -			
Indirect costs	1,102	1,102	-
Total expenditures	<u>19,262</u>	<u>19,262</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

Rural Utilities Services

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 633,910	24,811	(609,099)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Expenditures - current -			
Support services - instruction -			
Supplies, materials and media	633,910	24,811	609,099
Total expenditures	<u>633,910</u>	<u>24,811</u>	<u>609,099</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Excess of revenues over expenditures	\$ <u>          -</u>	-	<u>          -</u>
Fund balance, beginning of year		<u>          -</u>	
Fund balance, end of year		\$ <u>          -</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

SOAR Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues -			
Intergovernmental - federal sources -			
Other intermediate agencies	\$ 7,460	7,193	(267)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Expenditures - current -			
Support services - students:			
Student travel	410	403	(7)
Supplies, materials and media	4,550	4,290	(260)
Tuition - students and stipends	2,500	2,500	-
Total expenditures	<u>7,460</u>	<u>7,193</u>	<u>(267)</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

Indian Education Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 12,722	12,722	-
Expenditures - current:			
Instruction:			
Non-certificated salaries	10,997	10,997	-
Employee benefits	997	997	-
Total instruction	11,994	11,994	-
District administration support services -			
Indirect costs	728	728	-
Total expenditures	12,722	12,722	-
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 4,821	4,821	-
Expenditures - current -			
Instruction -			
Supplies, materials and media	4,821	4,821	-
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental - Federal sources - passed through other intermediate agencies	\$ 172,280	160,167	(12,113)
Expenditures - current -			
Support services - students:			
Certificated salaries	12,000	3,975	8,025
Non-certificated salaries	800	800	-
Employee benefits	3,600	2,170	1,430
Student travel	-	10,013	(10,013)
Utility services	-	48	(48)
Other purchased services	4,780	4,773	7
Supplies, materials and media	135,900	123,271	12,629
Total support services - students	<u>157,080</u>	<u>145,050</u>	<u>12,030</u>
Support services - instruction -			
Supplies, materials and media	<u>15,200</u>	<u>15,117</u>	<u>83</u>
Total expenditures	<u>172,280</u>	<u>160,167</u>	<u>12,030</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 76,695	89,101	12,406
Local -			
Other local revenues	-	1,358	1,358
Total revenues	<u>76,695</u>	<u>90,459</u>	<u>13,764</u>
Expenditures - current:			
Support services - students:			
Certificated salaries	2,609	2,609	-
Employee benefits	1,326	1,326	-
Professional and technical services	35,884	35,884	-
Staff travel	12,137	12,137	-
Utility services	17,945	17,945	-
Supplies, materials and media	870	13,276	(12,406)
Tuition and stipends	1,834	1,834	-
Total support services - students	<u>72,605</u>	<u>85,011</u>	<u>(12,406)</u>
District administration support services -			
Indirect costs	<u>4,090</u>	<u>4,090</u>	<u>-</u>
Total expenditures	<u>76,695</u>	<u>89,101</u>	<u>(12,406)</u>
Excess of revenues over expenditures	<u>\$ -</u>	1,358	<u>1,358</u>
Fund balance, beginning of year		<u>2,130</u>	
Fund balance, end of year		<u>\$ 3,488</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Local sources -			
Other local revenues	\$ 20,050	2,205	(17,845)
Expenditures - current -			
Support services - students:			
Certificated salaries	20,000	782	19,218
Employee benefits	-	398	(398)
Utility services	-	975	(975)
Supplies, materials and media	50	50	-
Total expenditures	20,050	2,205	17,845
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

SOUTHEAST ISLAND SCHOOL DISTRICT

SUCCEED Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 809,496	326,170	(483,326)
Expenditures - current:			
Instruction:			
Non-certificated salaries	-	611	(611)
Employee benefits	-	57	(57)
Total instruction	-	668	(668)
Support services - students:			
Certificated salaries	104,442	63,712	40,730
Non-certificated salaries	9,013	6,809	2,204
Employee benefits	30,959	33,250	(2,291)
Professional and technical services	266,384	121,151	145,233
Staff travel	206,495	28,124	178,371
Student travel	-	14,992	(14,992)
Utility services	-	18,522	(18,522)
Other purchased services	-	10,116	(10,116)
Supplies, materials and media	83,533	12,924	70,609
Tuition - students and stipends	14,705	8,050	6,655
Other expenses	47,640	-	47,640
Total support services - students	763,171	317,650	445,521
District administration support services -			
Indirect costs	46,325	7,852	38,473
Total expenditures	809,496	326,170	483,994
Excess of revenues over expenditures	\$ -	-	668
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues -			
Local sources :			
Charges for services - rental income	\$ 110,000	92,223	(17,777)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Expenditures - current -			
Operations and maintenance of plant:			
Non-certificated salaries	-	1,618	(1,618)
Employee benefits	-	1,284	(1,284)
Utility services	-	5,061	(5,061)
Energy	-	10,810	(10,810)
Other purchased services	-	18,351	(18,351)
Supplies, materials and media	50,000	17,613	32,387
Other expenses	-	2,308	(2,308)
Total expenditures	<u>50,000</u>	<u>57,045</u>	<u>(7,045)</u>
Excess of revenues over expenditures	\$ <u>60,000</u>	35,178	<u>(24,822)</u>
Fund balance, beginning of year		<u>383,590</u>	
Fund balance, end of year		<u>\$ 418,768</u>	

## SOUTHEAST ISLAND SCHOOL DISTRICT

## Farm to School Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Intergovernmental -			
Federal sources - direct	\$ 49,401	49,401	-
Expenditures - current:			
Instruction:			
Non-certificated salaries	19,195	19,827	(632)
Employee benefits	3,240	5,346	(2,106)
Staff travel	3,405	4,139	(734)
Supplies, materials and media	20,734	18,102	2,632
Total instruction	<u>46,574</u>	<u>47,414</u>	<u>(840)</u>
District administration support services -			
Indirect costs	2,827	1,987	840
Total expenditures	<u>49,401</u>	<u>49,401</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

USDA Specialty Crop Special Revenue Fund

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

Year Ended June 30, 2024

	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	\$ 54,900	3,210	(51,690)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Expenditures - current -			
Instruction:			
Non-certificated salaries	31,500	-	31,500
Employee benefits	9,450	-	9,450
Professional and technical services	6,000	-	6,000
Staff travel	1,690	-	1,690
Supplies, materials and media	6,260	3,210	3,050
Total instruction	<u>54,900</u>	<u>3,210</u>	<u>51,690</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Excess of revenues over expenditures	\$ <u>          -</u>	-	<u>          -</u>
Fund balance, beginning of year		<u>          -</u>	
Fund balance, end of year		\$ <u>          -</u>	

SOUTHEAST ISLAND SCHOOL DISTRICT

RurAL CAP Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues			
Local sources:			
Other	\$ 2,934	-	(2,934)
Expenditures - current -			
Student activities -			
Other purchased services	2,934	800	2,134
Deficiency of revenues under expenditures	-	(800)	(800)
Fund balance, beginning of year		2,934	
Fund balance, end of year		\$ 2,134	

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, 2024

	Prior Years	Current Year	Inception to Date
Expenditures:			
Non-certificated salaries	67,591	45,512	113,103
Employee benefits	23,899	23,520	47,419
Professional and technical services	635,148	73,982	709,130
Utility services	501	-	501
Energy	2,674	-	2,674
Other purchased services	6,714,922	2,151,191	8,866,113
Insurance and bond premiums	94,455	-	94,455
Supplies, materials and media	12,112	160,897	173,009
Other expenses	6,233	-	6,233
Total expenditures	<u>7,557,535</u>	<u>2,455,102</u>	<u>10,012,637</u>

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2024

Total fund balance - School Operating Fund	\$	166,856
less exemptions per 4 AAC 09.160(a)		
Inventory		103,210
Prepaid expenses		<u>61,072</u>
<b>Fund Balance Subject to 10% Limitation</b>	<b>\$</b>	<b><u>2,574</u></b>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>2,574</u>	=	<u>0.04%</u>
Current year expenditures	6,330,588		

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

<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:				
Title I-A Basic	IP 24.SISS.01	84.010A	129,654	-
Title I-1 School Improvement	SI 24.SISS.01	84.010A	59,600	-
Total ALN 84.010			189,254	-
Title I-C Migrant Education	IP 24.SISS.01	84.011A	47,988	-
Migrant Education Books	MB 24.SISS.01	84.011A	2,447	-
Total ALN 84.011			50,435	-
Title II-A Improving Teacher Quality	IP 24.SISS.01	84.367A	27,506	-
Comprehensive State Literacy Development	AL 24.SISS.01	84.371C	206,912	60,915
Title IV-A Student Support and Academic Enrichment Safety and Well Being	IP 24.SISS.01	84.424A	24,019	-
	SW 24.SISS.01	84.424A	8,664	-
Total ALN 84.424			32,683	-
COVID-19 ESSER III	ER 24.SISS.01	84.425U	277,598	-
COVID-19 Discretionary	CO 24.SISS.01	84.425U	19,262	-
Total ALN 84.425			296,860	-
Special Education Cluster:				
Title VI-B Special Education	SE 24.SISS.01	84.027A	53,225	-
Title VI-B Section 619 Preschool Disabled	SE 24.SISS.01	84.173A	4,426	-
Total Special Education Cluster			57,651	-
Carl Perkins Vocational Ed Secondary	EK 24.SISS.01	84.048A	13,893	-
Passed through:				
Klawock City School District:				
SOAR	S356A220034	84.356A	7,193	-
SELECT	S356A220012	84.356A	160,167	-
Total ALN 84.356			167,360	-
Direct programs:				
Indian Education	S060A232401	84.060A	12,722	-
SUCCEED	S299A220018	84.299A	326,170	10,748
Project THRIVE	S299A220022	84.299A	89,101	13,562
Total ALN 84.299			415,271	24,310
REAP	S358C220011	84.358C	4,821	-
Total U.S. Department of Education			1,475,368	85,225

(continued)

## SOUTHEAST ISLAND SCHOOL DISTRICT

## Schedule of Expenditures of Federal Awards, continued

<u>Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Federal Expended</u>	<u>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	4,755	-
NSL Breakfast	None	10.553	37,907	-
NSL Lunch	None	10.555	73,114	-
Supply Chain Assistance	FD 24.SISS.01	10.555	9,621	-
Fresh Fruit & Vegetable Program	FF 24.SISS.01	10.582	962	-
Fresh Fruit & Vegetable Program	FF 24.SISS.02	10.582	6,135	-
Total Child Nutrition Cluster			<u>132,494</u>	<u>-</u>
State Administrative Expense Funds - Food Distribution Fee	FD 24.SISS.01	10.560	<u>272</u>	<u>-</u>
NSLP Equipment Assistance	NS 24.SISS	10.579	<u>5,144</u>	<u>-</u>
Passed through the State of Alaska Department of Commerce and Economic Development - National Forest Receipts Title I				
	2024	10.665	<u>277,911</u>	<u>-</u>
Passed through the State of Alaska Department of Natural resources - Micro Migrants for Food Security				
	23SCBPAK1169-00	10.170	<u>3,210</u>	<u>-</u>
Direct programs:				
Farm to School - Turnkey - Edible Gardens Project	FNS-529	10.575	49,401	-
Distance Learning and Telemedicine	AK0717-D16	10.855	<u>24,811</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>493,243</u>	<u>-</u>
Total Expenditure of Federal Awards			<u>\$ 1,968,611</u>	<u>85,225</u>

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

**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, 2024. 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, 2024 the District had food commodities totaling \$4,755.

SOUTHEAST ISLAND SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2024

<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	FY24	\$ 4,301,095
* Pupil Transportation	FY24	195,228
Early Learning	PE 24.SISS.01	288,249
Broadband Assistance Grant	None	141,392
Education Dividend Raffle Funds	None	1,400
Quality Schools	FY24	11,547
HB 39 Onetime Grant	None	248,698
Hollis K-12 School Replacement	GR-20-002/GR-20-001	2,455,101
Total Department of Education and Early Development		<u>7,642,710</u>
Alaska Energy Authority:		
Direct:		
AEA Led Lighting	7510240	3,060
Biomass Project Upgrades	7910076	83,113
Coffman Cove Biomass Gap	None	165
Total Alaska Energy Authority		<u>86,338</u>
Total State Expenditures		<u>\$ 7,729,048</u>

See accompanying notes to the schedule.

SOUTHEAST ISLAND SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2024

**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, 2024. 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	\$	7,729,048
PERS On-Behalf		29,327
TRS On-Behalf		215,877
Total revenue from State of Alaska per basic financials	\$	<u>7,974,252</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, 2024, 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 14, 2024.

**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 14, 2024

**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, 2024. 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, 2024.

***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 14, 2024

SOUTHEAST ISLAND SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

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

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, 2024. 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 compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

***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.

### **Other Matters**

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the State of Alaska Audit Guide and which are described in the accompanying state schedule of findings and questioned costs as Finding 2024-001. Our opinion on each major state program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Southeast Island School District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Southeast Island School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiencies in internal control over compliance described in the accompanying state schedule of findings and questioned costs as Finding 2024-001 to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Southeast Island School District's response to the noncompliance findings identified in our compliance audit described in the accompanying state schedule of findings and questioned costs. Southeast Island School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Members of the School Board  
Southeast Island School District

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 14, 2024

SOUTHEAST ISLAND SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

**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         No

Significant deficiency(ies) identified?

  X   Yes         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.

SOUTHEAST ISLAND SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs, Continued

**Section III – State Award Findings and Questioned Costs**

**Finding 2024-001**

**Noncompliance with Reporting Requirement**

<b>State Agency:</b>	Department of Education and Early Development
<b>Grant Name:</b>	Foundation (Public School Funding)
<b>Grant Number:</b>	None.
<b>Type of Finding:</b>	Significant deficiency in internal control over compliance and noncompliance.
<b>Criteria:</b>	Per AS 14.17.600, within two weeks after the end of the 20-day school-day period ending the fourth Friday in October, each public school district shall transmit a report to DEED that reports its ADM for that counting period along with other student count information need to determine state foundation aid.
<b>Condition and Context:</b>	We selected a sample of student counts reported to DEED during the year under audit. While testing the data elements suggested in the compliance supplement, a student was selected that was not actually enrolled or attended the District during the period of reporting.
<b>Questioned Costs:</b>	None.
<b>Cause:</b>	Lack of internal control over reporting requirements.
<b>Effect:</b>	The District is not in compliance with AS 14.17.600 in accurately reporting students which could jeopardize future funding.
<b>Repeat Finding:</b>	New in 2024.
<b>Recommendation:</b>	We recommend the School District review the data in OASIS before submission to ensure accuracy of the student information.
<b>Management's Response:</b>	Management concurs with the finding. See Corrective Action Plan.



# SOUTHEAST ISLAND SCHOOL DISTRICT

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

June 30, 2024

## State Award Findings

### Finding 2024-001

**Name of Contact:**

### Noncompliance with Reporting Requirement

Amy Jennings, District Registrar

**Corrective Action Plan:**

The District will have an additional member of staff with knowledge of the count period review the final OASIS report before submitting to the State of Alaska for Foundation Funding.

**Proposed Completion Date:**

November 15, 2024



# ASC Agenda

Barry C. Stewart Kasaan School

11/11/2024

## **Call to order:**

Time:4:05 pm

Attendance: Mike congdon, Martha Hill, Eric Hamar, Terry west, LaNeice Congdon

## **Approve the Agenda :**

Motion to approve: Terry West

Second:Martha Hill

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/17Uj9Zu6M4Pvqnh1psO1GKk0Bf15VZ8G\\_7Fd69icGSs/edit](https://docs.google.com/document/d/17Uj9Zu6M4Pvqnh1psO1GKk0Bf15VZ8G_7Fd69icGSs/edit))

Motion to approve: Martha Hill

Second:Terry West

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:

Other:

**Lead Teacher Report:** Mike commented on the pumpkin party. It went really well with a lot of participation from parents. Some activities this month: finishing up the greenhouse shed. Mike will go to Hollis and grab some supplies to help with the stuff inside the shed. Going to the TB shop to make Christmas presents. Will be doing a rock climbing activity, Kids are practicing for a music activity in Thorne Bay and the Christmas Program. Andy West and Nicole West are helping with that. School wide plan is something that we have to do every year and it is completed. The plan has been talked about by the Kasaan ASC. Mike has been waiting on some border wood for the playground and the wood is ready so he will start working on the playground. We will also be getting shingles to put on the slippery stairs.

## **Treasury Report:**

Period report covers: Last period on record is June.

Cash balance at beginning: \$21,565.92

Income received during: None

Expenses paid during period:

10-25-24 \$1,309.27 to Mike Congdon for Guitars and Planer. Check # 1013

On 10-25-24 Debit card was used at Thorne Bay Market \$132.44 for Halloween Party

Cash at end of period: Waiting for Reconciliations

Discussion on the paper statement not coming in the mail in a timely manner. Terry would like to see if she can get the statements emailed to her. Kasaan school has had problems with the bank for a while now with people who are on the account.

Motion to put Eric Hamar as a signer on Tongass Federal Credit Union for the Kasaan School ASC, Southeast Island School District bank account by LaNeice Congdon.Account #10002044130262

Seconded by Terry West

All in favor? Y any opposed N

Motion Passed? Yes

**Old business:**

Approved cost for snacks and Pumpkins:

\$612.40 Pumpkins and 88.40 Apples reimbursed to Jessica West 700.54 Check 1014.

Motion to approve: Martha Hill

Second:Mike Congdon

All in favor? y Any opposed?n

Motion Passed? (yes or no)Y

**New Business:**

Item #1: Christmas party money to be approved for school to make main food and have some entertainment by students - discussion about whether or not to have gifts. Possible date of December 12th - Tentative meal of Turkey and sides for a traditional Christmas Dinner. Set aside \$350. For food and a Christmas party

Motion to approve: Terry West

Second:Mike Congdon

All in favor? y Any opposed?n

Motion Passed? (yes or no)Y

Mike Proposes to have all children have a present to receive Christmas Party and spend \$600.00

Second:Terri West

All in favor? Yes Any opposed? No

Motion Passed? (yes)

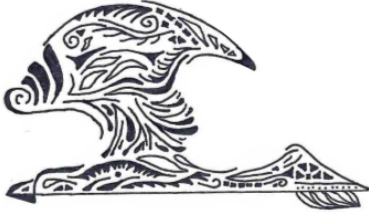
**Adjournment:**

Motion to adjourn by: Mike makes motion

Second:Martha seconds

All in favor? yes Any opposed? no

Motion Passed? (yes at 4:56 PM)



Hollis School  
 "Where education meets the whole student  
 And challenges us all to look beyond what we can only see."  
 Advisory School Council

Meeting Agenda and Meeting Notes/Minutes  
 September 26 3:00 PM

Southeast Island School District

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

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

**Annual District Goals**

- Prepare Students for Post-Secondary Life
- Provide Sufficient/Effective Staff Support
- Improve Communication District and Community Wide
- Increase Visibility to Share Lifestyle and Increase Enrollment

**Hollis School ASC MEMBERSHIP AND MEETING LINKS, AGENDAS, NOTES, DATES & TIMES:**

MEETING SCHEDULE: Hollis ASC Meetings, unless otherwise scheduled, are at 4:00 PM on the last Thursday of the month.

ALL Hollis ASC Meeting notes, agendas, and supporting documents: [HOL ASC Meetings](#)

**MEMBERSHIP:** ALL Hollis Community members and Hollis School students and families are invited and encouraged to attend our Hollis Advisory School Council (ASC) meetings. Unless otherwise noted all meetings are in person at Hollis School or virtual via Google Meets at video call link: <https://meet.google.com/whm-fbvs-pgg>  
 Or dial: (US) +1 475-328-0552 PIN: 767 436 652#

**AGENDA:** All referenced items for this meeting may be found in this shared folder:

[2024-2025 Hollis ASC](#)

**Call to order:**

- A. Time: 3:00 pm
- B. Individuals Present: Julie Vasquez
- C. Online/Telephone: Lisa Cates

**II. Approval of agenda:**

**Motion to approve:** Julie Vasquez  
**Seconded:** Cathay Starkweather  
**All in favor:** All in favor

**III. Approval of minutes from prior meeting(s):**

[August 29, 2024](#)

**Motion to approve:** Cathy Starkweather  
**Seconded:** Julie Vasquez  
**All in favor:** All in favor

#### IV. People to be Heard/Public Comment

1. Any advance requests: none
2. Other:

#### V. Administrative Reports:

A. Lead Teacher Reports: will provide updates to include the following:

##### 1. MK Community SHOP:

- a. Current Status: Huge progress has been made in prepping the facility - the big push at the moment is the wood storage to clear the main work area.
- b. Action items Needed:
  - i. Need the bank to approve the transfer for the account to deposit donated funds.
  - ii. Schedule a stakeholder meeting to outline the program draft and include advisory board.

##### 2. Landscape, Garden, Playground Update:

- a. Current Status: Greenhouse going thanks to volunteers.
- b. Action items Needed:
  - i. Need drone footage of the campus to draw the plans to scale.
  - ii. Present to district leadership and community for feedback.
  - iii. Create a Gant chart for the project and break it down by source needs.

##### 3. Mascot Logo:: This is a time sensitive priority in response to SISD purchases.

- a. Current Status: Permission to replace the gym floor mascot. An artists reached out in response to our request and will do an online class with our students to collectively decide our new logo.
- b. Action items Needed:
  - i. Schedule is visit.
  - ii. Schedule a stakeholder meeting to outline the program draft and include advisory board.

##### 4. Personnel:

- a. Current Status: Need a new cook, Penny is resigning. Need: teacher, paraprofessional, janitorial, and driver substitutes. We have job announcements out.
- b. Action items Needed:
  - i. Hire a new cook as soon as possible.
  - ii. Consider a job fair recruitment.

5. Volunteers opportunities - one and done's and ongoing opportunities

##### 6. School Wide Plan -

Share, Reflect & Ideas and Input for Revision

##### 7. Parent Engagement Plan:

###### a. Activities:

- i. Refrigerator Magnets,

- ii. Meals,
- iii. Tuesday Teacher Times,

**8. Grants Activities:**

Title 1: \$ for every school - what seeking to supplement, not replace

Other :

**9. Student activities on: Archery:**

**10. Volunteers opportunities - one and done's and ongoing opportunities**

9.

**B. Administrative Report (Principal/Superintendent)**

1. Federal Programs Presentation/Parent Advisory Committee (At least 2-3 times per year: *will calendar with Administrator schedules.*) will occur in September
2. Other:

**C. Treasurer Report UPDATE**

See attached Treasurer's Report (link to report) with September note:

[+ Hollis ASC Funds -Rev 11.2022](#)

- Period for which report covers:
- Cash balance at beginning of period: \$6,102.10
- Income received during the period: \$0.00
- Expenses paid during the period: \$0.00
- Cash balance at end of period: \$6,102.10\*

**1. Current Account Balance Status:**

The bank statement has a much higher amount. We are seeking the source of the deposit. We have not spent any funds.

Action items Needed: Straighten our and get the accurate accounting of our funds.

**2. Current Status on Bank Transfer:**

A new letter has been written per minute from the past four (4) years to close the old account at First Bank and open a new one at Tongass. Went several times to move the account. Now learn we need to get a business license and one other action item. We are putting that on the back burning until holiday break as we have seen several lost days running errands on this in town. In the meantime we will stay with the current bank. :

Action items Needed: Complete the required forms and try again.

**Old Business:**

**A. Discussion items only.**

1. ASC: Recruit more members and volunteers and discuss elections
  - a. Proceed with idea for a open house block party night to get parent feedback
  - b. Enlist volunteers
  - c. Recruit ASC leaders

**2. New Business:**

- a. Proposed 2025 Graduation date: Thursday May 15,2025, 2:00 PM.

**Action Items:**

- 1. **Schedule Next Meeting Block Party:** Will look at calendars and select the right night for our Block Party.
- 2. **Suggested Dates:** 10.24.24 - 5:00 PM

**Adjournment:**

- A. Motion to approve: Lisa Cates
- B. Any Opposed: none
- C. Time adjourned: 3:50 pm



# Naukati School

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



## Advisory School Council Meeting Agenda

**Tuesday, October 15th, 2024  
3:45-4:45 pm**

**Google Meet joining info:**

**Video call link: <https://meet.google.com/syk-yzhm-ayy>  
Or dial: (US) +1 424-322-0596 PIN: 934 909 690#**

**I. Call to order at: 4:00 pm**

A. Individuals Present: Cari Jones, Sharlet Collins, Debbie Fehr, Robbin Perkins, Cassandra Christopherson

**II. Approval of agenda:**

A. Motion: Cari Jones motioned to amend the agenda to table all agenda items except for the following: Naukati make-up day, advance planning of events, Naukati school board meeting, scheduling the next meeting, and adjournment.

B. Motion seconded by Sharlet.

C. Discussion: The hope is that postponing main business and tabling items such as the election of officers will allow us time to attract a larger audience from which to fill these roles.

D. Motion Passed? Yes

**III. People to be Heard/Public Comment: Tabled**

**IV. Approval of minutes from prior meeting: None**

V. **Election of Officers:** Tabled

VI. **Administrative Reports**

A. **Lead Teacher Report:** Tabled

B. **Coaches Reports:** Tabled

C. **Administrative Report (Principal/Superintendent):** Tabled

D. **Treasurer:** Tabled

E. **ASC President:** Tabled

VII. **Old Business:**

A. **Taekwondo Reimbursement:** Tabled

B. **School Improvement:** Tabled

VIII. **New Business:**

A. **NKI School Board Meeting:** As a food bank donation, Debbie Fehr volunteered to provide a meal for the October 30th school board meeting that will be hosted at Naukati School. Sharlet offered to make a salad, and Robbin, Cassandra, and Cari offered to supply side dishes or desserts. There was discussion of having students help with baking.

B. **Advance Planning of Events:**

1. **Halloween:** Due to the short timeframe, as well as the loss of many secondary students as planners and helpers due to sports travel, Naukati School will not be hosting a carnival this year. Teachers are planning a low-key class party/movie on Halloween day.

2. **Thanksgiving:**

a) **Motion:** Debbie Fehr motioned for the school to host a school/community potluck on November 21st. The school will provide 2 turkeys, 2 hams, potatoes, rolls, lemonade, water, coffee, paper cutlery, napkins, and plastic silverware. We ask that people bring side dishes and desserts as the potluck portion.

b) **Seconded:** Sharlet

c) **Discussion:** Cari would like to amend the motion to include, as the last sentence, “Additionally, attendees may bring dessert items for auction.”

d) **Motion:** Sharlet motioned to accept the motion as amended. Cari seconded. All approved. **Motion carried.**

3. **Christmas:** Each year, as tradition, Naukati hosts a Christmas/Holiday gathering or program of some sort, during which our local “Santa” hands out gifts to all children. Sharlet plans to ask Toys for Tots to donate gifts for community children as she did last year. The ASC generally also provides some funds for students of Naukati to pick out an item of interest from Amazon.

a) **Motion:** Cari motioned that the ASC provide up to \$25 per student for holiday shopping on Amazon.

b) **Second:** Robbin

c) **Discussion:** We won’t be able to make purchases until the ASC has a treasurer and the banking information is updated. In the meantime, we can still have students get started on their lists.

d) All in favor. **Motion carried.**

C. **Fundraising Ideas:** tabled, save for the dessert auction that was approved as part of Naukati’s Thanksgiving potluck.

D. **New Taekwondo Reimbursement:** Tabled

E. **District Archery Nationals Reimbursements:** Tabled

F. **Scheduling a Make-up Day:** Tabled

IX. **Schedule Next Meeting:** Wednesday, October 23rd @ 3:45 pm

X. **Adjournment:** Cari made a motion to adjourn at 5:03 PM

Signature Cassandra Christopherson Date: 10-18-24

Lead Teacher, Naukati School

# Port Alexander ASC

## Month of November Meeting

\*This color indicates meeting notes

**Officers:** President Molly Kimzey, Vice President Julia Trischman, Secretary Patrick Trischman, Treasurer Shanna Smith

**Date/Time:** Thursday Nov.14th at 3:40 PM

**Attendance:** Molly Kimzey, Julia Trischman, Patrick Trischman, Shanna Smith

**Meeting Called to Order:** Molly called the meeting to order at 3:40PM

**Motion to approve Agenda:** Molly motioned to approve the agenda, Patrick seconded. All were in favor

### Reports:

**District Office: Shaine/Rod-** No report.


**Teachers** - Wrapping up our Alaska Tides to Tongass Science and Art Academy (ATTSA) was a success this year! Students seemed to genuinely enjoy the experience and commented that they were happy with their learning and fully enjoyed their hands-on experiential learning with our local knowledge since many of our guest teachers had to cancel. The students enjoyed participating in Whalefest where they were able to have success in the National Ocean Bowl competition, enjoyed listening to all 9 scientific presentations while earning a dual credit, loved snorkeling with Sitka Sound Science Center instructors, and so much more. Students departed Sitka on November 5th, and successfully arrived at their home destinations. A reflection survey will be sent out to students so we can build on our program for another year!

Looking to the future, we will need to start forward planning for next year's ATTSA. We just have a few students in town now so we will really focus on quality education for them. We also are talking about helping some, or all of the students in Port Armstrong with their math lessons virtually.

Thank you for all your support with our ATTSA program for the 4th year in a row!

**Treasurer:** Shanna stated: We have \$5,725.74 in our account. Checks for flights have not yet been taken out but will be about \$2,800. Julia added that we are waiting for a few ATTSA expenses to wrap up and that the school district will likely reimburse us for \$1,000 per student to help support the program. Additionally we are hoping that they will use our vocational funds from our budget to pay for the stained glass instructor.

### Old Business:

- **Schoolwide Plan/School Needs Assessment updated:**  **Port Alexander SW Plan FY24-25** Patrick shared the plan with everyone and asked them to look it over so we can make any needed changes before the next meeting.
- **ATTSA 2024**
  - Waiting to send invoice from PA ASC to SISD to get reimbursed fully because:
    - Waiting for Michaela Larsen's receipt for food in August

- Waiting on SSSC (Sitka Sound Science Center) for extra nights in SJ Dorms Sunday and Monday
    - Waiting on SISD to approved vocational education to Tracie Castle for \$900
  - Julia needs to send our reflection survey to 2024 ATTSAA Students and host parents
  - 2024 Expenditures -
    - Total In (haven't been paid by SISD yet) -\$13,100
    - Total Out (waiting on SJ dorms and Michaela Reimbursement, vocation ed budget) - \$9022.20 **Difference (in-out) = + 4077.8**
- Wood fired boiler discussion - already discussed - Hard NO for our community
- Maintenance came out Oct. 10th
- Molly asked if we completed a Tsunami drill. We have not yet. She commented that due to insurance reasons, we may want to be more adamant about tsunami and fire drills.

**New Business:**

- ATTSAA for 2025 - Rod said yes on planning 2025 (to be determined who is hired for the coordinating - discussion still needs to happen)
  - Already have inquiries for next year! Julia mentioned that we had very positive feedback from parents, students, and community members. Including our state representative Rebecca Himschoot.
- Christmas program/Celebration We planned a celebration for December 18th, time to be determined. Shanna made a motion to approve \$300 to be spent on food. Molly seconded. Motion passed unanimously. Because there are so few kids in town we discussed allowing it to have community participation of sharing a song, poem, or talent.

**Next Meeting:**Scheduled for December 5th at 3:40PM Molly will likely not be present.

**Comments:**None

**Adjournment:** Patrick motioned to adjourn, Julia seconded. Motion passed unanimously at 4:06PM

**Thorne Bay School**  
**ADVISORY SCHOOL COUNCIL Agenda**

Date: October 21, 2024



- I. Call to order: 6:28 pm
  - A. Pledge of Allegiance
  - B. Individuals present: Anne & Phillip Lusted, Amanda Blankenship, Sarah Garrison, Austin Segars, Lucette Lovell, Terri Kohn, Maria Lineker.
    1. Tony Lovell- Chair was absent due to a meeting conflict. Vice Chair- Sarah G. is facilitating the meeting.
- II. Approval of agenda:
  - A. Motion to approve: Anne L made a motion to approve the agenda.
  - B. Seconded: Lucette L seconded the motion.
  - C. Any Discussion? none
  - D. All in Favor? Yes
  - E. Any Opposed? No
  - F. Motion Passed? (yes or no) Yes
- III. Approval of minutes from prior meeting:
  - A. Motion to approve: Anne L made a motion to approve the minutes from the prior meeting.
  - B. Seconded: Lucette L seconded the motion.
  - C. Any Discussion? none
  - D. All in Favor? Yes
  - E. Any Opposed? no
  - F. Motion Passed? (yes or no) Yes
- IV. People to be Heard/Public Comment
  - A. Concerns of newly labeled District parking spaces.
    1. To summarize the comments and discussion shared by Tony L, Lucette L, Terri K, Amanda B and others present our thoughts are as follows
      - a) Concerns have arisen regarding the newly designated parking spaces for District employees, as they suggest a prioritization over others. We are particularly worried about the posted hours and the reserved spaces. We strongly encourage the Administration to relocate these spaces from the main school parking lot to better accommodate parents dropping off and picking up their children. Additionally, it has come to our attention that District staff did not ask for these reserved spaces. Another issue is the parking near the end of the secondary wing by the greenhouse; larger trucks take up space that makes it challenging for buses and other large vehicles to navigate through. We propose that the spaces near the kayak storage be designated for smaller vehicles like side-by-sides or four-wheelers, often used by some students. Furthermore, we urge the Administration to consider shifting staff reserved spaces to the street parking alongside the gym or to the far end of the lot, thus keeping the front spaces available for those who need to come and go frequently. Another parking issue is the space to the right of the currently posted Finance parking space—often during pickup in the afternoon, people park where there is no space, causing congestion in the parking lot as people try to leave. We recommend that this area be labeled "No Parking."
      - b) This will be flagged for Administration to review the ASC thoughts on the matter.
  - B. Administrative Reports:
  - C. Principal Report
    1. Not present because of an emergency meeting.
  - D. Superintendent/Federal Programs 249
    1. Not present

#### E. Treasurer Report

1. Treasurer's Report:
2. Period for which report covers: 9/1/24-9/30/24
3. Cash balance at beginning of period: \$73,330.42
4. Income received during the period: \$5,570.78
5. Expenses paid during the period: \$1,141.76
6. Cash balance at end of period **\$\$77,759.44**
7. CD Certificates:
  - a) 1 Year Cert (4%): \$11933.40 (matures 6/4/25)
  - b) 6 Month Cert (3.750%) \$21,110.31 (matures 10/21/24)
8. Noted that the Wrestling matt invoice will come through soon.

#### V. Old Business:

- A. Updates on Fall Festival Planning - Event on Nov 2 in the Gym. We are looking for volunteers. Lucette L. is the lead on this event. <https://forms.gle/9fxs32b99Hpar49Q6>
  1. Please sign up in the form shared to volunteer for the event. Maria L noted that she is available to help and is getting large furniture boxes from Klawock AC donated for this and other school projects. Lucette L reports that she has ordered many games and prizes and is donating all of them for the event. The Engineering class is working on a "jail" for the event and it will be located on the stage, while the gym and gym foyer will have other activities, food, games, prizes, etc.
  2. As we look towards the future we should set this date for 2026 in the ASC spring meetings so we can be better prepared.

#### I. New Business:

- A. Old Wolverine Logo Swag - we have quite a few water bottles, foam paws, and small megaphones with stands. We will start handing these out at games beginning with this week's first Home MS Basketball games on Thursday. Lucette L volunteered to be at the door table to hand these out. We will keep setting up at home games to give it all out.
- B. Shaine N mentioned that he is planning a Thorne Bay School Family Thanksgiving dinner potluck for the evening of Nov 21. Flyers will be sent out soon.

#### VI. Schedule Next Meeting: Monday nights seem to be a good night- we will keep trying to schedule on Mondays to avoid conflicts with other community events on other evenings.

- A. HS wrestling would like to host the dinner at this meeting at 5:30 pm.
- B. Next ASC meeting is scheduled for Monday, Dec 2, 2024 at 6:30 pm.
  1. Requested the Valentines Dinner planning be on the Agenda for 12/2/24.

#### VII. Adjournment:

- A. Sarah G made a motion to adjourn
- B. Seconded by Maria L.
- C. Adjourned at 6:58 pm.

# Whale Pass School

## Advisory School Council Meeting Minutes

Tuesday, October 29, 2024

3:30 pm

Google Meet Link:

[meet.google.com/exi-nssz-cyv](https://meet.google.com/exi-nssz-cyv)

**A. Call To order:** Andy Cook called the meeting to order at 3:30 pm.

**B. Approval of agenda:** David Cook made a motion to approve the agenda. Joseph Hillis seconded the motion. All in favor, motion carried.

**C. Approval of minutes from September 30, 2024 meeting:** Jesse Dempsey made a motion to accept the minutes from the September meeting. Tom Cook seconded the motion. All in favor, motion carried.

**D. People to be heard:** Andy Cook, Rod Morrison

**E. ASC Officers:**

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

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

- **New Business**
- **Review Title 1 Grants:** Andy Cook reviewed the Title 1 grants, including the Time & Effort tracking, annual school-wide plans, and allocation of Title 1 grant funds. Rod Morrison spoke regarding recent grants that had been approved for capital improvements, and each site getting a stand-alone generator and satellite communication devices.
- **Halloween Plans/Pumpkin Carving:** Andy advised that the WPS annual pumpkin carving will take place on Thursday morning, and that trick-or treating will start at 4pm from the school.
- **Archery will start in November:** Andy advised that Archery will start in November, and reviewed the highlights from last year.

**D. Announcements:**

- ***Date of the next ASC meeting will be Tuesday, November 19 , 2024, 3:30pm***

**E. Adjournment:** Tom Cook made a motion to adjourn the meeting at 3:38 pm. Joseph Hillis seconded the motion. All in favor, motion carried.

**F. Attendance:** Andy Cook, Rod Morrison, Michelle Dempsey, Elisa Rosier, David Cook, Alex Cook, Tom Cook, Joseph Hillis, Jesse Dempsey, Patrick Jarnagin

# Whale Pass School

## Advisory School Council Meeting Agenda

Tuesday, November 19, 2024

3:30 pm

Google Meet Link:

[meet.google.com/exi-nssz-cyv](https://meet.google.com/exi-nssz-cyv)

**A. Call To order: Meeting was called to order at 3:33 pm**

**B. Approval of agenda:** Joseph Hillis made a motion to approve the agenda. Tom Cook seconded the motion, all approved, motion carried.

**C. Approval of minutes from October 29, 2024 meeting:** Joseph Hillis made a motion to approve the minutes from the October 29, 2024 meeting. David Cook seconded the motion, all in favor, motion carried.

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

**E. ASC Officers:**

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

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

- **New Business**
- **Thanksgiving Plans:** Andy Cook reviewed the Thanksgiving meal menu.
- **Secret Santa:** Andy Cook informed those present that the annual Secret Santa activity had been started. The guidelines are the same as past years; first week is a holiday card, second week is a homemade gift, third week is either a homemade gift or a purchased gift with a value of \$20 or less.
- **Archery starts!**
- **Christmas Holiday:** Andy reviewed the calendar up through the start of the Christmas holiday.

**D. Announcements:**

- ***Date of the next ASC meeting will be Tuesday, December 17 , 2024, 3:30pm***

**E. Adjournment:** Joseph Hillis made a motion to adjourn the meeting at 3:38 pm. All were in favor, motion carried.

**F. Attendance:** Andy Cook, Michelle Dempsey, Matt Gore, Don Hillis, Elisa Rosier, David Cook, John Cook, Alex Cook, Patrick Jarnagin, Joseph Hillis, Jesse Dempsey, Tom Cook<sub>253</sub>



## AASB's Winter Boardsmanship Academy

**Hotel Captain Cook  
December 13-14, 2024**

*7:30 am Breakfast each morning*

### Friday, December 13

8:30 - 8:45 am	<b>Welcome &amp; Introductions</b>
8:45 - 10:30 am	<b>School Law &amp; Policy Part 1</b> <i>Clint Campion, Sedor Wendlandt Evans &amp; Filippi</i>
10:30 - 10:45 am	Break
10:45 am - 12 pm	<b>School Law &amp; Policy Part 2</b> <i>Clint Campion, Sedor Wendlandt Evans &amp; Filippi</i>
12 - 1:30 pm	<b>Lunch on Your Own</b>
1:30 - 2:45 pm	<b>Enacting the Teacher Recruitment &amp; Retention Playbook</b> <i>Dr. Barbara Adams</i>
2:45 pm	Break
3 - 4:15 pm	<b>Your Role in Conduct &amp; Ethics</b> <i>Lon Garrison, AASB</i>
4:15 - 4:30 pm	<b>Closing for Day</b>

### Saturday, December 14

8:15 am	<b>Welcome Back &amp; Gathering</b>
8:30 - 10:15 am	<b>Artificial Intelligence Workshop</b> <a href="#">Lynx Education</a>
10:15 - 10:30 am	Break
10:30 am - 12 pm	<b>Cleaning Up Alaska: Selling Old Tech &amp; Sustainable Tech Plans</b> <a href="#">Lynx Education</a>
12 - 12:30 pm	<b>Bringing it All Together – Your Next Steps</b> <i>AASB Staff</i>

*\*Agenda is Subject to Change*



## **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)*

*(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**

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