

Sitka School District Mission:
The Sitka School District will intentionally develop
Haa Latseení
(Our Strength of Mind, Body, and Spirit)
to inspire and prepare students to be compassionate, empowered,
and equipped critical thinkers within a global community.

School Board Meeting

Wednesday, February 1, 2023 | 6:00 PM | Harrigan Centennial Hall, 330 Harbor Drive, Sitka, AK 99835

Proposed Agenda

1. **Recognitions - 5:45 - 6:00 p.m.**
 - 1.a. SHS Wrestlers to State
 - 1.b. Keet Gooshi Heen Spelling Bee Winners
 - 1.c. Haa Latseeni Students of the Month
 - 1.d. February is School Board Appreciation Month
2. **Call to Order - 6:00 p.m.**
3. **Flag Salute**
4. **Land Acknowledgment**
5. **Roll Call**
6. **Approval of the Proposed Agenda and Consent Agenda**
 - 6.a. Minutes from January 4, 2023 Regular Meeting
 - 6.b. Personnel Report
7. **Persons to be Heard**
 - 7.a. Persons to be Heard - Non-Agenda Items
 - 7.b. Persons to Be Heard - Agenda Items
8. **Special Reports: Government to Government**
9. **School Highlights - BES and PHS**
10. **Reports and Presentations**
 - 10.a. Stacy Golden - New Elementary Science Curriculum Presentation
 - 10.b. Tlingit Violin Presentation - Roby Littlefield and Debby LeVeck
11. **Board Member Reports**
12. **Administrative Reports**
 - 12.a. Budget Update
 - 12.b. Enrollment Update
 - 12.c. Superintendent Update
13. **New Business**
 - 13.a. FY23 Budget Revision
 - 13.b. Approval of FY22 Audit
 - 13.c. Reestablish Committees:
 - Curriculum Review Committee
 - Strategic Planning Committee

- 13.d. Committee and Liaison Assignments
 - UAS Sitka Campus Advisory Council Board Liaison Appointment
- 13.e. ADOPTION of BP1332 - Naming of Schools, Facilities, Fields, and Other Areas, First Reading
- 13.f. Review of AR 1332 Naming of Schools, Facilities, Fields, and Other Areas
- 13.g. Approval of BP 0430 - Community Recreation Program, First Reading
- 13.h. Approval of BP 1330 - Use of School Facilities, First Reading
- 13.i. Executive Session - Legal Updates
- 14. **Correspondence and Information (Separate Packet)**
- 15. **Future Agenda Items/Upcoming Events**
 - 15.a. FY24 Budget Staff Hearing Session - February 2, 2023, 3:45-5:00 p.m. Sitka High School Library
 - 15.b. Policy Committee Meeting - February 8, 2023, 5:00 p.m. in the District Office Boardroom.
 - 15.c. FY24 Budget Community Hearing Session - February 9, 2023, 6:00 p.m. Harrigan Centennial Hall
 - 15.d. SSD School Board Work Session to Review Superintendent Evaluation Process - February 22, 2023, 6:00 p.m. in the District Office Boardroom.
 - 15.e. Next Regular School Board Meeting - March 1, 2023, 6:00 p.m. ANB Hall, 223 Katlian Street, Sitka.
- 16. **Adjournment**

Note: All items listed under Agenda & Consent Agenda are considered routine by the School Board and will be approved in one motion. Items may be removed at the request of a School Board Member.

SITKA SCHOOL BOARD MEETING

January 4, 2023 – 6:00 p.m.

Harrigan Centennial Hall

Sitka School District

Superintendent: Frank Hauser

RECOGNITIONS (5:45)

The Board recognized Haa Latseeni Students of the Month: Stella Orona (BES) and Lola Hitchcock (BMS).

CALL TO ORDER

The Sitka School Board meeting was called to order by **President Blossom Teal-Olsen** at 6:00 p.m. at Harrigan Centennial Hall

ROLL CALL

Members present were Mitch Mork, Todd Gebler, Melonie Boord, Felix Myers, student representative, and President Blossom Teal-Olsen. Tristan Guevin attended via Zoom. The meeting was quorate.

APPROVAL OF PROPOSED AGENDA AND CONSENT AGENDA

Mr. Gebler moved to approve the proposed agenda and consent agenda. **Mr. Mork** seconded the motion. Following a roll call vote, the motion **passed** unanimously.

- **APPROVAL OF DECEMBER 7, 2022, MINUTES**
- **PERSONNEL REPORT**
- **2023-24 TENTATIVE TEACHER AND ADMINISTRATOR CONTRACTS**

PERSONS TO BE HEARD (NON-AGENDA ITEMS)

There were no persons to be heard for either non-agenda items or agenda items this month.

PERSONS TO BE HEARD (AGENDA ITEMS)

SPECIAL REPORTS

- **GOVERNMENT TO GOVERNMENT**

STA – Sarah Ferrency gave an update on programming. SNEP will start up January 17th with new winter activities. Youth activities scholarships are available. STA has a new program to provide support to students for nutrition during the school day. The program will pay for lunch for tribal citizens through the end of the school year.

SCHOOL HIGHLIGHTS

There were no school highlights at this meeting.

REPORTS AND PRESENTATIONS

There were no reports or presentations at this meeting.

BOARD MEMBER REPORTS

Ms. Boord had nothing to report at this meeting.

Mr. Mork reported that he has been investigating the PEAKS data, comparing the SSD results to other states in the country.

Mr. Gebler shared that he is optimistic about the new year.

Mr. Guevin submitted a written report to the Board (attached to the online agenda).

Student Representative Myers reported that he had looked at the governor’s proposed budget for funding education, comparing it to the budget of other departments. He noticed that significant cuts across the board are being proposed for education, but the other departments are remaining static. In response, **Superintendent Hauser** stated that there has been a commitment to raise the BSA, and conversations with legislators need to be focused on the BSA, which has not increased since 2017.

Ms. Teal-Olsen had nothing to report at this meeting. She will be meeting with the SHS student council and Principal Lundvick, soon.

ADMINISTRATIVE REPORTS:

- **BUDGET REPORT**
- **ENROLLMENT UPDATE**
- **SUPERINTENDENT UPDATE**

Superintendent Hauser presented the monthly budget revenue and expenses report. The district remains in the black.

Enrollment – SSD enrollment is 1120.

Mr. Hauser’s Superintendent Update highlighted the following:

- SNEP winter culmination event in December.
- At BES - a family caroling event.
- BMS held a holiday family hangout. 95% of BMS students attended. The event featured roller skating, karaoke, board games, and an open gym.
- SHS – the Winter Concert, Holiday Shootout, Spirit Week, and a canned food drive.
- Mr. Hauser reported on SSD’s AK STAR test results in the district. He reported that, in Language Arts and Science, the district’s students are achieving above the state average by

double digits. The data is also identifying areas where intervention strategies need to be expanded. One area needing support is the transition from elementary to middle school. One strategy for providing that support is MTSS (Multi-tiered Systems of Support), which will help to close learning gaps and identify participation barriers. It is delivered in Tier 1, Tier 2, and Tier 3 levels of support. The district is part of a 15-district grant to review and align MTSS, PMIS, and RTI practices in the district.

- Staff attended district-wide inservice days January 3rd and 4.th Part of the inservice training was in emergency preparedness (ALICE), additional CANVAS training, and front-office training.

NEW BUSINESS

A. BOARD COMMITTEE STRUCTURE, BOARD COMMITTEES, AND COMMITTEES OF THE BOARD DISCUSSION

Mr. Guevin began a discussion of reestablishing the strategic planning committee and intends to have a full proposal to the Board in February with the charge/frequency/and makeup of the committee. Regarding curriculum review, Mr. Guevin explained that a formal curriculum review has not taken place in the district since the 2016-17 school year. He recommended a curriculum inventory to create a curriculum review schedule. A review of the implications of the AK READS act would also be conducted by the curriculum committee. Mr. Guevin mentioned a past discussion of establishing site committees (PACs). He expressed an interest in getting together with another board member to meet with Mr. Hauser to establish a plan to connect families to schools that would include PACs.

Mr. Mork agreed with a plan to reactivate the strategic planning committee.

Ms. Boord expressed that she would like more time with the Board to discuss and plan; more than what a regular board meeting affords. She is in favor of adding more work sessions for discussions. Ms. Boord also stated that she is interested in working on the proposal for a curriculum committee.

Mr. Gebler supports Mr. Guevin's suggestions and stressed the importance of involving teachers and the community as stakeholders. He is also in support of more work sessions.

Felix Myers, student representative encouraged having more student input on some of the committees and work sessions.

Ms. Teal-Olsen agreed with the rest of the board that more work sessions are needed and informed the board of the process for requesting a work session. It was agreed upon by the Board to schedule a work session for discussing the process for the

Superintendent's evaluation, with guidance from a staff member from AASB.

B. FY 2023 LEGISLATIVE PRIORITIES DISCUSSION AND LEGISLATIVE FLY-IN

Mr. Gebler moved, and **Ms. Boord** seconded to approve the 2023 AASB Legislative Priorities, as presented.

There was no public comment on the motion. There was no board discussion.

Following a roll call vote, the motion PASSED unanimously.

C. SCHEDULING BUDGET WORK AND LISTENING SESSIONS DISCUSSION

The suggested schedule for SSD budget work and listening sessions was approved unanimously by the Board:

- 1/17/23 @ 6:00 pm - District Office Board Room - Budget Work Session
- 1/19/23 @ 6:00 pm - Assembly Chambers: Assembly Special Meeting - Joint Budget Work Session
- 1/31/23 @ 3:45 pm - Sitka High School Library - Staff Hearing Sessions
 - 3:45-4:15 PHS
 - 4:30-5:00 BES
 - 5:15-5:45 SHS
- 2/2/23 @ 3:45 pm - Sitka High School Library - Staff Hearing Sessions
 - 3:45-4:15 KGH
 - 4:30-5:00 BMS
- 2/9/23 @ 6:00 pm - Harrigan Centennial Hall - Community Budget Hearing Session
- 3/9/23 @ 6:00 pm - Harrigan Centennial Hall – Budget Work Session
- 4/5/23 @ 6:00 pm - Harrigan Centennial Hall - School Board Meeting
- 4/13/23 @ 6:00 pm - Harrigan Centennial Hall – Budget Work Session
- 4/20/23 @ 6:00 pm – Sitka High School Library – School Board Meeting (Budget Hearing and Adoption)

CORRESPONDENCE AND INFORMATION

There was no correspondence received this month.

ADJOURNMENT

The meeting adjourned at 7:45 p.m.

Blossom Teal-Olsen, President

Tristan Guevin, Clerk

Sitka School District Personnel Report

as of 2/1/2023

Certified Employees Recommended for Employment		
Name	Current Position	Date Effective
Certified Employees Left Employment		
Name	Current Position	Date Effective
Classified Employees Recommended for Employment		
Name	Current Position	Date Effective
Morgan Simic	Paraprofessional	01/03/2023
Samantha Schaeffer	BES Secretary	01/18/2023
Classified Employees Left Employment		
Name	Current Position	Date Effective
Skyler McIntyer	Paraprofessional	12/16/2022
Alex Earsley	IT Support	01/06/2023
Kelley Whitson	Paraprofessional	01/19/2023
Myia Walen	Paraprofessional	01/20/2023
Classified Employees Changed Positions		
Name	Current Position	Date Effective

Sitka School Board Workplan - Details on Approved School Board Work

Work Area	Work Area Description	School Board Members Assigned	Staff Lead	Other Staff Assigned (If Applicable)	Link to Relevant Documents	Link to Relevant Documents	Notes
Budget	Developing a mid- to long-term view of the budget by (1) helping to better educate school board members and other stakeholders about the budget and (2) by engaging key stakeholders in advocacy and prioritization	Mitch Mork and Tristan Guevin (Assigned at 2022 - 2023 annual board retreat)	Frank Hauser, SSD Superintendent	Leslie Young, SSD Business Manager			
Strategic Planning Committee	Developing proposal to re-establish the STA Strategic Planning Committee for the 2023 - 2024 school year as a vehicle for including SSD stakeholders in board and district decision making	Todd Gebler and Tristan Guevin (Assigned at January 2023 board meeting)	Frank Hauser, SSD Superintendent				
Curriculum Committee and/or Work Sessions	Exploring approaches (e.g. establishing committee or scheduling regular work sessions) to better managing and tracking the curriculum review cycle as outlined in Board Policy XXXX	Melonie Boord and Tristan Guevin (Assigned at January 2023 board meeting)	Frank Hauser, SSD Superintendent				
STA Relationship	Developing a plan for strengthening the STA - SSD relationship at the governing body level, and updating BP 6174.1 Education of Native / Indian Children	Todd Gebler (as STA Liaison) and TBD	Frank Hauser, SSD Superintendent	Jule LeBlanc, SSD Cultural Director			
Revision to Board Policy 6174.1. Education of Native / Indian Children	Updating BP 6174.1 Education of Native / Indian Children to reflect current operating structure and 2016 tribal consultation requirements under the Elementary and Secondary Education Act as amended by the Every Student Succeeds Act		Frank Hauser, SSD Superintendent	Jule LeBlanc, SSD Cultural Director			
Student Activities Fund	Determining plan for use of Proposition 1 student activities and travel fund		Frank Hauser, SSD Superintendent				
Superintendent Evaluation	Ensuring board compliance with BP 2123. Evaluation of the Superintendent, and developing a plan with timelines for all aspects of the superintendent evaluation		Frank Hauser, SSD Superintendent				

02/01/2023 DRAFT FOR CONSIDERATION BY THE FULL SCHOOL BOARD

Tristan Guevin Workplan and Open Meetings Act Tracking

Work Area	Work Area Description	School Board Members Involved	Staff Lead	Other Staff Assigned (If Applicable)	Link to Relevant Documents	Link to Relevant Documents	Notes
Approved Workplan							
Budget	Developing a mid- to long-term view of the budget by (1) helping to better educate school board members and other stakeholders about the budget and (2) by engaging key stakeholders in advocacy and prioritization	Mitch Mork and Tristan Guevin (Assigned at 2022 - 2023 annual board retreat)	Frank Hauser, SSD Superintendent	Leslie Young, SSD Business Manager			
Strategic Planning Committee	Developing proposal to re-establish the STA Strategic Planning Committee for the 2023 - 2024 school year as a vehicle for including SSD stakeholders in board and district decision making	Todd Gebler and Tristan Guevin (Assigned at January 2023 board meeting)	Frank Hauser, SSD Superintendent				
Curriculum Committee and/or Work Sessions	Exploring approaches (e.g. establishing committee or scheduling regular work sessions) to better managing and tracking the curriculum review cycle as outlined in Board Policy 6141. Curriculum Development and Evaluation	Melonie Boord and Tristan Guevin (Assigned at January 2023 board meeting)	Frank Hauser, SSD Superintendent				
Conversations with Other School Board Members							
Future School Board Work Sessions	Conversation about potential future school board work sessions and prioritization of work session issues	With Blossom Teal-Olsen	N/A	N/A			
Improving SSD Career Pathways	Exploring policy and partnership approaches to better support SSD teacher, support staff, and administrator career pathways	With Todd Gebler	N/A	N/A			
STA Relationship	Discussing ways to strengthen the SSD - STA relationship, with an emphasis on the School Board - Tribal Council and meaningful tribal consultation	With Todd Gebler	N/A	N/A			
Improvements to Superintendent Evaluation	Discussing ways to improve the superintendent evaluation process and ensure compliance with BP 2123. Evaluation of the Superintendent	With Melonie Boord	N/A	N/A			
School Data	NO SUBSTANTIVE CONVERSATIONS AS OF YET: Potentially discussing ways to improve the presentation and sue of data	With Mitch Mork	N/A	N/A			

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MEMO

To: SSD School Board
Prepared By: Tristan Guevin, SSD School Board Member
Date: January 26, 2023

RE: Potential Annual Work Session Plan

This memo outlines a draft proposal from Sitka School Board member, Tristan Guevin, to the full board for further discussion and decision making. The following draft annual work session plan includes work sessions that I would like to see occurring on an annual basis. In the past, the SSD School Board has held monthly work sessions during the third week of the month to discuss, make decisions, and act on issues it is not able to cover during the regular school board meeting. I believe that returning to a twice-monthly meeting schedule is imperative to the school board accomplishing the work it needs to do and to working well as a team.

- **August** - Superintendent Annual Goal Setting and Board Support
- **September** - Curriculum Review Cycle
- **October** - Strategic Plan and School Data (Held Post-Election to Orient New Members)
- **November**¹ - Annual Retreat and Goal Setting
- **December** - 1st Budget Work Session
- **January** - 1st Budget Work Session (*If Not Held in December*)
- **February** - Superintendent Evaluation (*As Special Meeting?*)
- **March** - Joint Work Session with Tribal Council
- **April** - Curriculum Review Cycle (or May)
- **May** - Curriculum Review Cycle (or April)
- **June** - Strategic Plan End-of-Year Review
- **July** - N/A

¹ In addition to annual retreat, conduct quarterly superintendent evaluation check-in during regular meeting or additional work session

Sitka School District
January 31, 2023 Board Report

Monthly Revenue Report

Account No	Account Description	Current Budget	YTD Encum	YTD Revenues	Remaining Balance	Percent Outstanding
23-100-000-000-000-011	CITY/BORO APPROPRIATION	7,981,665.00	0.00	4,730,173.00	3,251,492.00	40.74%
23-100-000-000-000-040	MISC. LOCAL REVENUE	45,000.00	0.00	6,950.00	38,050.00	84.56%
23-100-000-000-000-047	E-RATE REVENUE	69,076.00	0.00	74,158.54	-5,082.54	-7.36%
23-100-000-000-000-050	QUALITY SCHOOLS	41,619.00	0.00	0.00	41,619.00	100.00%
23-100-000-000-000-051	FOUNDATION	10,955,505.00	0.00	6,918,086.00	4,037,419.00	36.85%
23-100-000-000-000-052	HB281 ALLOCATION	0.00	0.00	588,411.00	-588,411.00	#DIV/0
23-100-000-000-000-056	TRS ON-BEHALF	1,026,771.00	0.00	0.00	1,026,771.00	100.00%
23-100-000-000-000-057	PERS ON-BEHALF	69,369.00	0.00	0.00	69,369.00	100.00%
23-100-000-000-000-110	IMPACT AID	70,000.00	0.00	0.00	70,000.00	100.00%
23-100-000-000-000-190	FEDERAL THROUGH OTHER IN	360,000.00	0.00	0.00	360,000.00	100.00%
23-100-000-000-000-250	FUND TRANSFER	1,438,624.00	0.00	0.00	1,438,624.00	100.00%
23-100-000-000-491-040	CC Fee REACH	0.00	0.00	266.02	-266.02	#DIV/0
Report Total		22,057,629.00	0.00	12,318,044.56	9,739,584.44	

Monthly Expense Report

Accounts Summarized By Function	Current Budget	YTD Encumbrance	YTD Expenditures	Remaining Balance	Percent Available
100 - REGULAR INSTRUCTION	8,901,913.89	23,680.05	3,589,852.90	5,288,380.94	59.41%
120 - BILINGUAL/BICULTURAL	53,803.39	0.00	19,523.43	34,279.96	63.71%
130 - ENRICHMENT	3,468.06	0.00	831.48	2,636.58	76.02%
140 - CORRESPONDENCE STUDY	318,418.93	103,028.17	98,459.12	116,931.64	36.72%
160 - VOCATIONAL EDUCATION	373,272.77	20,495.26	152,432.90	200,344.61	53.67%
200 - SPECIAL ED INSTRUCTION	4,595,307.19	68,763.80	1,939,279.23	2,587,264.16	56.30%
220 - SPECIAL ED SUPPORT	989,611.02	371.83	334,414.33	654,824.86	66.17%
300 - PUPIL SUPPORT	9,000.00	0.00	-1,192.90	10,192.90	113.25%
320 - GUIDANCE	538,434.60	0.00	182,998.14	355,436.46	66.01%
330 - HEALTH SERVICES	110,030.62	0.00	52,407.27	57,623.35	52.37%
350 - SUPPORT SERVICES	243,000.00	78,525.12	96,918.81	67,556.07	27.80%
351 - IMPROVEMENT INSTRUCTION	3,000.00	0.00	0.00	3,000.00	100.00%
352 - LIBRARY SERVICE	300,008.41	0.00	126,661.18	173,347.23	57.78%
400 - SCHOOL ADMINISTRATION	1,154,634.89	1,707.59	464,011.08	688,916.22	59.67%
450 - SCHOOL ADMIN. SERVICES	668,774.31	0.00	298,948.48	369,825.83	55.30%
510 - DISTRICT ADMINISTRATION	148,767.05	19,337.74	124,620.29	4,809.02	3.23%
511 - SCHOOL BOARD	86,148.14	11,915.30	47,741.98	26,490.86	30.75%
512 - SUPERINTENDENT'S OFFICE	332,581.17	540.00	151,348.27	180,692.90	54.33%
518 - SAFETY AND SECURITY	1,000.00	0.00	0.00	1,000.00	100.00%
550 - DISTRICT ADMIN. SUPPORT	558,305.36	0.00	402,625.41	155,679.95	27.88%
556 - TECHNOLOGY SERVICE	384,232.33	3,135.00	169,338.45	211,758.88	55.11%
600 - MAINTENANCE/OPERATIONS	2,526,680.73	354,663.39	1,215,203.24	956,814.10	37.87%
700 - Athletics	275,604.86	0.00	113,103.46	162,501.40	58.96%
780 - COMMUNITY SERVICES	0.00	0.00	-703.04	703.04	0.00%
900 - FUND TRANSFERS	151,000.00	0.00	0.00	151,000.00	100.00%
Report Total	22,726,997.72	686,163.25	9,578,823.51	12,462,010.96	

Revenue - Expenses Totals: 2,739,221.05

*The State has required all Districts to recognize and report on their financial statements their portion of the TRS/PERS relief as passed by 2008 Legislature appropriation.

Demographic / Enrollment (Headcount) Breakdown

As of 1/30/2023

	BES	KGH	BMS	SHS	PHS	RCH	Total
PK	16					0	16
KG	83					4	87
1	75					5	80
2		58				5	63
3		67				6	73
4		70				2	72
5		84				4	88
6			93			3	96
7			75			3	78
8			97			2	99
9				86	6	0	92
10				84	14	1	99
11				73	18	4	95
12				76	9	0	85
Bldg Total	174	279	265	319	47	39	1123

FY24 Maintenance Projects/Major Capital Repairs

In order of priority

1. BMS – Indoor heating units.
 - a. 48 total units. Replace 9 – 11 units per year over the next five years. Existing units are 11 years old and have a life expectancy of 12-18 years.
2. SHS – Vocational Addition heat pump
 - a. Raise outdoor unit 8-10 inches and install drain pan heater to reduce ice build-up on compressor and coils from condensate run-off.
3. KGH – Fire Alarm Control Panel
 - a. Existing panel is still operational but needs a new LCD screen. Replacement parts are difficult to find. If new panel is installed entire fire alarm system may need to be updated, depending on the scope of the project.
4. BMS Pool – Replace on-site sodium hypochlorite generator (ChlorKing)
 - a. Existing unit is an older model, parts and service are becoming hard to come by.
 - b. Expansion Joint replacement
 - c. Sand filter replacement
5. BMS – Elevator controller
 - a. Replace control board (existing control board is no longer manufactured). New door control, and push buttons would be included.
6. SHS – Wood Shop dust collector
 - a. Existing unit was designed for a shop half the size of the current space.
7. SHS CTE shop – Air Compressor
 - a. Compressor too small and needs a larger size for the usage demand
8. SHS – Automatic Transfer Switch for Emergency Generator
9. SHS – Underground Fuel Take Recertification
 - a. Currently scheduled for week of 2-13-23.
10. BES & PAC – Exterior Lighting Upgrade/replacement
 - a. BES - Replace existing lighting in the playground
 - b. PAC - Exterior lighting upgrades/replacement
11. SHS – Air Handling Unit Louvers
 - a. Replace existing steel louvers with corrosion resistant aluminum
 - b. Six AHUs, three louvers per unit (18 total)

12. KGH – Building Controls (HVAC)
 - a. Old pneumatic Honeywell system
 - b. Honeywell moving away from pneumatics

13. BES – Building Controls (HVAC)
 - a. Direct Digital Control
 - b. Old Honeywell operating system

14. SHS – Corridor Carpet Replacement
 - a. Original Carpet from last remodel (2000)

CIP 6-Year Plan: Items 1, 2, 3

1. KGH – Covered Play Area Renovation (\$650,000)
2. KGH – Playground Refurbishment (\$180,000)
3. BES – Playground Refurbishment (\$180,000)



TO: Frank Hauser, Superintendent
School Board Members

FROM: Leslie Young, Business Manager

DATE: January 29, 2023

RE: FY2023 Budget Revision #2

The attached FY2023 General Fund Budget Revision #2 details the variances from the first budget revision approved by the board on November 1, 2022. District overall expenditures were slightly reduced in this revision; they decreased by \$39,209. This difference includes an increase to on-behalf, but also decreases in the budget which were primarily due to staffing updates.

To maintain a balanced budget, the District will need to use \$1,042,218 from fund balance. This is a \$161,543 decrease from the anticipated \$1,203,761 use of the available FY23 fund balance from the first revision.

Revenue and expenditure changes are summarized below.

Revenues

- **City/Borough Appropriation** – Remained unchanged, but with the change in Foundation Funding, the City would be allowed to provide an additional \$72,819 to fund to the cap.
- **Misc. Local Revenue** – Anticipated to remain unchanged.
- **E-Rate** – Increase of \$5,083
- **Foundation and Quality Schools** – Anticipated to remain unchanged.
- **Other State Revenue (TRS / PERS)** – These amounts correspond to increases within the on-behalf expenditures due to changes in staffing.
- **Other State Revenue (HB281)** – House Bill 281 allocated \$57M to education in FY 2023, which is to be distributed to each district based on ADM. Sitka's share is \$588,411, which is \$10,903 more than estimated.
- **Impact Aid** – Anticipated to remain unchanged.
- **Forest Receipts (pass-thru)** – Anticipated to remain unchanged.

Expenditures

- **Instructional Support – Function 100-400** – The \$91,470 decrease from Revision #1 can be attributed to truing up staffing fluctuations and adjustments within school supply budgets. Notable changes were in function 220 Special Education Support and 200 Special Education Instruction. Budgets for these functions were redistributed and reduced to reflect instructional and administrative distribution change. A budget reduction between these functions is due to anticipating no longer paying a higher rate to a third-party service provider for physical therapy services that will now be provided by a qualified district employee.
- **Administrative – Function 450-780** – The \$52,261 increase from Revision #1 can be attributed to truing up administrative expenses, including a projection of \$18,000 for legal services for the remainder of FY23. A notable increase of \$19,250 is for increased data processing fees. Student activity accounts are transitioning from decentralized to centralized accounting. Additional data processing support was needed for initial set up and for a module within the district accounting system to interface with procurement cards (Pcards). Also, a correction for the chart of accounts within the district accounting system was needed to provide uniform reporting to the state and auditors. The expenses for setting up student accounting and correcting the account layout are one-time expenses, with the exception of a reoccurring yearly fee of \$700 for the Pcard module. Notable decreases are attributed to a \$17,180 savings in liability insurance and a \$17,115 health insurance savings from exchanging staff into another funding source (Food Service [255]).

Administration recommends approval of the FY2023 Budget Revision #2.

Haa Latseení (Our Strength of Mind, Body, and Spirit)

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SITKA SCHOOL DISTRICT

Revenue Budget

FY 2023 Budget

	FY 2023 Adopted	FY 2023 Revision #1	FY 2023 Revision #2	Change
<i>Enrollment Projection</i>	<i>1084.35+40IN 48.85 corresp</i>	<i>1075.95+45IN 35.95 corresp</i>	<i>1075.95+45 IN 35.95 Corresp</i>	<i>No Change No Change</i>
FUND 100: General Fund				
011 City/Borough Appropriation	\$ 7,981,665	\$ 7,981,665	\$ 7,981,665	\$ -
040 Other Revenue (Local)	45,000	45,000	45,000	-
047 E-rate Revenue (Federal)	69,076	69,076	74,159	5,083
050 Quality Schools	41,619	42,359	42,359	0
051 State Foundation	10,955,505	11,229,767	11,229,748	(19)
056 Other State Revenue (TRS)	1,026,771	1,079,501	1,171,744	92,243
057 Other State Revenue (PERS)	69,369	68,361	82,485	14,124
05X Other State Revenue (HB281)	-	577,508	588,411	10,903
110 Impact Aid (Federal)	70,000	70,000	70,000	-
190 Forest Receipts (pass-thru)	360,000	360,000	360,000	-
Fund Balance	1,438,623	1,203,761	1,042,218	(161,543)
FUND TOTAL	\$ 22,057,629	\$ 22,726,998	\$ 22,687,789	\$ (39,209)

SITKA SCHOOL DISTRICT
Expenditure Summary by Function

FY 2023 Budget

Function	FY 2023 Adopted	FY 2023 Revision #1	FY 2023 Revision #2	Increase (Decrease)	Percent Increase	Percent of FY 2023 Total
Instruction:						
100 Regular Instruction	\$ 8,583,767	\$ 8,901,915	\$ 8,883,605	\$ (18,310)	-0.21%	39.16%
120 Bilingual/Bicultural	51,399	53,803	54,406	603	1.11%	0.24%
130 Enrichment	3,461	3,468	3,498	30	0.86%	0.02%
140 Correspondence Study	327,533	318,419	318,418	(0)	0.00%	1.40%
160 Vocational Education	357,964	373,273	367,817	(5,455)	-1.48%	1.62%
200 Special Education Instruction	4,410,929	4,595,307	4,753,785	158,478	3.33%	20.95%
220 Special Education Support	857,121	989,611	772,227	(217,384)	-28.15%	3.40%
300 Pupil Support	9,000	9,000	9,568	568	5.93%	0.04%
320 Guidance	584,655	538,435	532,829	(5,605)	-1.05%	2.35%
330 Health Services	135,758	110,031	110,052	21	0.02%	0.49%
350/351 Support Services - Instruction	246,000	246,000	246,000	-	0.00%	1.08%
352 Library Services	286,607	300,008	303,016	3,008	0.99%	1.34%
400 School Administration	1,105,582	1,154,635	1,147,211	(7,423)	-0.65%	5.06%
Sub Total Instruction	\$ 16,959,776	\$ 17,593,904	\$ 17,502,435	\$ (91,470)	-0.52%	77.14%
450 School Administration Support	\$ 663,242	\$ 668,774	\$ 676,970	\$ 8,196	1.21%	2.98%
510 District Administration	148,386	148,767	200,285	51,518	25.72%	0.88%
511 School Board	85,940	86,148	90,149	4,001	4.44%	0.40%
512 Superintendent's Office	331,838	332,581	328,234	(4,348)	-1.32%	1.45%
518 Safety & Security	1,000	1,000	1,000	-	0.00%	0.00%
550 District Administration Support	590,837	558,305	517,414	(40,892)	-7.90%	2.28%
555/556 Data Processing/Tech Services	470,240	384,232	404,248	20,015	4.95%	1.78%
600 Maintenance & Operations	2,386,893	2,526,681	2,527,789	1,109	0.04%	11.14%
700 Student Activities	268,476	275,605	283,527	7,922	2.79%	1.25%
780 Community Services	-	-	4,739	4,739		
Sub Total Admin/M&O	\$ 4,946,853	\$ 4,982,093	\$ 5,034,354	\$ 52,261	1.04%	22.19%
Sub Total Inst/Admin/M&O	\$ 21,906,629	\$ 22,575,998	\$ 22,536,789	\$ (39,209)	-0.17%	99.33%
900 Transfers						
900..550 Transfers to Pupil Transportatio	125,000	125,000	125,000	-	0.00%	0.55%
900..550 Transfers to Pool	26,000	26,000	26,000	-	0.00%	0.11%
Sub Total Transfers	\$ 151,000	\$ 151,000	\$ 151,000	\$ -	0.00%	0.67%
Total General Fund	\$ 22,057,629	22,726,998	\$ 22,687,789	\$ (39,209)	-0.17%	100.00%



DISTRICTWIDE

FY 2023 Budget

Location 000



Artwork to the left by:
Dane Refshaw - Grade 10
Drypoint Intaglio

	FY 2023 Revision #1	FY 2023 Revision #2	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,304,298	\$ 1,352,366	48,068	3.69%
120 Bilingual/Bicultural	53,593	54,196	603	1.12%
130 Enrichment	588	588	0	0.03%
140 Correspondence Study	318,419	318,418	(0)	0.00%
160 Vocational Education	30,036	30,036	(0)	0.00%
200 Special Education Instruction	363,299	502,826	139,527	38.41%
220 Special Education Support	989,611	772,227	(217,384)	-21.97%
300 Pupil Support	9,000	9,568	568	6.31%
320 Guidance	46,840	46,280	(561)	-1.20%
330 Health Services	109,531	109,552	21	0.02%
350 Support Services	243,000	243,000	-	0.00%
351 Improvement of Instructional Services	3,000	3,000	-	0.00%
352 Library Services	28,868	32,093	3,225	11.17%
400 School Administration	101,606	100,245	(1,361)	-1.34%
450 School Administration Support	13,633	13,646	13	0.09%
510 District Administration	148,767	200,285	51,518	34.63%
511 School Board	86,148	90,149	4,001	4.64%
512 Superintendent's Office	332,581	328,234	(4,348)	-1.31%
518 Safety & Security	1,000	1,000	-	0.00%
550 District Admin Support	558,305	517,414	(40,892)	-7.32%
555 Data Processing Services	-	-	-	
556 Technology Services	384,232	404,248	20,015	5.21%
600 Maintenance & Operations	1,427,101	1,425,365	(1,736)	-0.12%
700 Student Activities	18,956	18,464	(492)	-2.60%
780 Community Services	-	4,739	4,739	100%
900 Transfers	151,000	151,000	-	0.00%
Fund Total	6,723,413	6,728,938	5,525	0.08%
TOTAL	\$ 6,723,413	\$ 6,728,938	5,525	0.08%
REACH (Function 140) Calculations Only:				
# REACH Students (PK-12th)	41.00	36.0	(5)	-12.32%
# REACH Teachers	1.0	1.0	-	0.00%
# REACH Classified	1.0	0.7	(0)	-30.00%
Pupil / Teacher Ratio	41.0	36.0	(5)	-12.32%
Average REACH Per Pupil Expenditure	\$ 7,766.32	\$ 8,857.26	1,091	14.05%

SITKA SCHOOL DISTRICT

FY2023 Budget

Location 000 Districtwide

Districtwide			FY 2023	FY 2023	
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change
Regular Instruction					
100.100.000..	310 Cert-Director	0.00 FTE - Cultural Director Program 355	\$ 100,248	100,248	\$ -
100.100.000..	315 Cert-Teacher	1.00 FTE - Raven's Way	87,929	87,929	-
100.100.000..	316 Extra Duty Pay	Includes \$5,000 for SEA PD Extra Duty	20,000	17,999	(2,001)
100.100.000..	326 Classified Extra Duty Pay		20,000	-	(20,000)
100.100.000..	327 Substitute - Non-Cert		15,000	15,000	-
100.100.000..	329 Substitute - Classified		5,000	5,000	-
100.100.000..	361 Health/Life Insurance		39,095	39,095	-
100.100.000..	363 Worker's Compensation		73,868	73,868	-
100.100.000..	364 FICA		3,599	3,284	(315)
100.100.000..	365 TRS		26,147	25,896	(251)
100.100.000.	375 TRS On-Behalf		641,999	723,773	81,775
100.100.000..	366 PERS		4,400	-	(4,400)
100.100.000..	376 PERS On-Behalf		633	2,451	1,818
100.100.000..	369 SBS		2,452	1,244	(1,208)
100.100.000..	410 Professional & Technical		92,000	83,500	(8,500)
100.100.000..	420 Staff Travel	Includes \$40,000 for SEA PD	45,000	49,000	4,000
100.100.000..	425 Student Transportation		2,100	2,100	-
100.100.000..	440 Other Purchased Services		5,000	5,000	-
100.100.000..	451 Teaching Supplies	Includes \$85,000 Tech Teach Supplies	76,463	73,613	(2,850)
100.100.000..	471 Textbooks				
		\$15,000 SS Curr	15,000	15,000	-
100.100.000..	491 Dues & Fees		28,365	28,365	-
100.100.000..	510 Equipment		-	-	-
Total	100 Regular Instruction		1,304,298	1,352,366	48,068
Bilingual/Bicultural					
100.120.000..	315 Cert-Teacher	0.50 FTE	42,236	42,236	-
100.120.000..	363 Worker's Compensation		346	346	(0)
100.120.000..	364 FICA		612	612	-
100.120.000..	365 TRS		5,305	5,305	-
100.120.000..	375 TRS On-Behalf		5,094	5,697	603
Total	120 Bilingual/Bicultural		53,593	54,196	603
Enrichment					
100.130.000..	363 Worker's Compensation		347	347	0
100.130.000..	375 TRS On-Behalf		241	241	-
Total	130 Enrichment		588	588	0

Districtwide			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Correspondence Study						
100.140.000..	315	Cert-Teacher	1.00 FTE	69,065	69,065	-
100.140.000..	317	Substitute - Certified		-	-	-
100.140.000..	324	Support Staff	0.70 FTE	24,524	24,524	-
100.140.000..	361	Health/Life Insurance		45,361	45,361	-
100.140.000..	363	Worker's Compensation		346	346	(0)
100.140.000..	364	FICA		1,357	1,357	-
100.140.000..	365	TRS		8,675	8,675	-
100.140.000..	375	TRS On-Behalf		8,329	8,329	-
100.140.000..	366	PERS		5,395	5,395	-
100.140.000..	376	PERS On-Behalf		684	684	-
100.140.000..	369	SBS		1,503	1,503	-
100.140.000..	410	Professional & Technical		20,000	20,000	-
100.140.000..	433	Communications		6,800	6,800	-
100.140.000..	440	Other Purchased Services		745	745	-
100.140.000..	443	Equipment Repair/Maintenance		2,001	2,001	-
100.140.000..	451	Teaching Supplies		100,000	100,000	-
100.140.000..	454	Office Supplies/Postage		18,633	18,633	-
100.140.000..	510	Equipment		5,000	5,000	-
Total	140	Correspondence Study		318,419	318,418	(0)
Vocational Education						
100.160.000..	363	Worker's Compensation		3,789	3,789	(0)
100.160.000..	375	TRS On-Behalf		26,247	26,247	-
Total	160	Vocational Education		30,036	30,036	(0)
Special Education Instruction						
100.200.000..	316	Extra Duty Pay		10,000	-	(10,000)
100.200.000..	326	Classified Extra Duty Pay		2,000	-	(2,000)
100.200.000..	327	Substitute - Non-Cert		4,400	4,400	-
100.200.000..	363	Worker's Compensation		7,461	7,461	(0)
100.200.000..	364	FICA		238	64	(174)
100.200.000..	365	TRS		1,256	-	(1,256)
100.200.000..	375	TRS On-Behalf		161,175	171,960	10,785
100.200.000..	366	PERS		440	-	(440)
100.200.000..	376	PERS On-Behalf		34,178	39,271	5,093
100.200.000..	369	SBS		392	270	(123)
100.200.000..	410	Professional & Technical		15,000	160,000	145,000
100.200.000..	420	Staff Travel		6,000	6,000	-
100.200.000..	425	Student Transportation		650	650	-
100.200.000..	440	Other Purchased Services		8,500	8,500	-
100.200.000..	451	Teaching Supplies		20,000	20,000	-
100.200.000..	510	Equipment		6,000	6,000	-
100.200.000..	315	Cert-Teacher	Summer School - Program 260	29,172	13,527	(15,645)
100.200.000..	323	Aides	Summer School - Program 260	17,364	25,000	7,636
100.200.000..	364	FICA	Summer School - Program 260	423	622	199
100.200.000..	365	TRS	Summer School - Program 260	3,664	1,699	(1,965)
100.200.000..	366	PERS	Summer School - Program 260	3,820	5,500	1,680
100.200.000..	369	SBS	Summer School - Program 260	1,064	1,802	738
100.200.000..	410	Professional & Tec	Summer School - Program 260	11,500	11,500	-
100.200.000..	425	Student Transport	Summer School - Program 260	18,000	18,000	-
100.200.000..	451	Teaching Supplies	Summer School - Program 260	600	600	-
Total	200	Special Education Instruction		363,299	502,826	139,527

Districtwide Account Code	Description	Comments		FY 2023 Revision #1	FY 2023 Revision #2	\$ Change
Special Education Support						
100.220.000..	310	Director/Coordina	1.00 FTE	109,414	109,414	-
100.220.000..	315	Cert-Teacher	3.00 FTE	243,331	246,581	3,250
100.220.000..	316	Extra Duty Pay		4,000	-	(4,000)
100.220.000..	324	Support Staff	1.43 FTE	73,380	70,592	(2,789)
100.220.000..	361	Health/Life Insurance		123,895	123,847	(48)
100.220.000..	363	Worker's Compensation		3,484	3,484	0
100.220.000..	364	FICA		6,237	6,186	(51)
100.220.000..	365	TRS		44,807	44,713	(94)
100.220.000..	375	TRS On-Behalf		43,023	43,084	60
100.220.000..	366	PERS		16,144	15,530	(613)
100.220.000..	376	PERS On-Behalf		2,047	1,970	(78)
100.220.000..	369	SBS		4,498	4,327	(171)
100.220.000..	410	Professional & Technical		242,850	30,000	(212,850)
100.220.000..	420	Staff Travel		13,000	13,000	-
100.220.000..	440	Other Purchased Services		45,000	39,500	(5,500)
100.220.000..	451	Teaching Supplies		8,500	15,000	6,500
100.220.000..	454	Office Supplies/Postage		6,000	5,000	(1,000)
Total	220	Special Education Support		989,611	772,227	(217,384)
Pupil Support						
100.300.000..	315	Cert-Teacher	Unfilled	-	-	-
100.300.000..	361	Health/Life Insurance		-	-	-
100.300.000..	363	Worker's Compensation		-	-	-
100.300.000..	364	FICA		-	-	-
100.300.000..	365	TRS		-	-	-
100.300.000..	375	TRS On-Behalf		-	-	-
100.300.000..	376	PERS On-Behalf		-	568	568
100.300.000..	410	Professional & Tec Cold Water Survival - Program 268		5,500	5,500	-
100.300.000..	425	Student Transport Cold Water Survival - Program 268		3,500	3,500	-
Total	300	Pupil Support		9,000	9,568	568
Guidance						
100.320.000..	327	Substitute - Non-Cert		5,000	5,000	-
100.320.000..	363	Worker's Compensation		346	346	(0)
100.320.000..	364	FICA		73	73	-
100.320.000..	369	SBS		307	307	-
100.320.000..	375	TRS On-Behalf		41,115	40,555	(560)
Total	320	Guidance		46,840	46,280	(561)
Health Services						
100.330.000..	324	Support Staff	1.00 FTE	59,180	59,180	-
100.330.000..	361	Health/Life Insurance		30,970	29,340	(1,630)
100.330.000..	363	Worker's Compensation		376	376	0
100.330.000..	364	FICA		858	858	-
100.330.000..	366	PERS		13,020	13,020	-
100.330.000..	376	PERS On-Behalf		-	1,651	1,651
100.330.000..	369	SBS		3,628	3,628	-
100.330.000..	399	Employee Physicals		500	500	-
100.330.000..	451	Teaching Supplies		1,000	1,000	-
Total	330	Health Services		109,531	109,552	21

Districtwide			FY 2023	FY 2023	
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change
Support Services					
100.350.000..	410	Professional & Technical	5,000	5,000	-
100.350.000..	420	Staff Travel	10,000	10,000	-
100.350.000..	433	Communications E-Rate applicable	225,000	225,000	-
100.350.000..	451	Teaching Supplies	2,000	2,000	-
100.350.000..	491	Dues & Fees Art Consortium - Program 202	1,000	1,000	-
Total	350	Support Services	243,000	243,000	-
Improvement of Instructional Services					
100.351.000..	451	Teaching Supplies	3,000	3,000	-
Total	351	Improvement of Instructional Services	3,000	3,000	-
Library Services					
100.352.000..	363	Worker's Compensation	346	346	(0)
100.352.000..	375	TRS On-Behalf	20,022	23,247	3,225
100.352.000..	410	Professional & Technical	8,500	8,500	-
Total	352	Library Services	28,868	32,093	3,225
School Administration					
100.400.000..	363	Worker's Compensation	7,734	7,760	26
100.400.000..	375	TRS On-Behalf	93,872	92,485	(1,387)
Total	400	School Administration	101,606	100,245	(1,361)
School Administration Support					
100.450.000..	363	Worker's Compensation	3,653	3,656	3
100.450.000..	376	PERS On-Behalf	9,980	9,990	9
Total	450	School Administration Support	13,633	13,646	13
District Administration					
100.510.000..	362	Unemployment Insurance	18,571	18,943	371
100.510.000..	363	Worker's Compensation	848	865	17
100.510.000..	410	Professional & Technical	5,000	5,000	-
100.510.000..	412	Audit	32,921	32,921	-
100.510.000..	414	Legal Services	17,000	35,000	18,000
100.510.000..	417	Data Processing	12,750	32,000	19,250
100.510.000..	420	Staff Travel	2,000	7,000	5,000
100.510.000..	440	Other Purchased Services	12,120	18,000	5,880
100.510.000..	441	Equipment Rentals	1,800	1,800	-
100.510.000..	448	Fidelity Bond	24,257	24,257	-
100.510.000..	454	Office Supplies/Postage	8,500	8,500	-
100.510.000..	491	Dues & Fees	13,000	16,000	3,000
Total	510	District Administration	148,767	200,285	51,518
School Board					
100.511.000..	324	NonCert-Support - FTE	3,308	3,308	-
100.511.000..	364	FICA	48	48	0
100.511.000..	366	PERS	728	728	0
100.511.000..	376	PERS On-Behalf	92	92	0
100.511.000..	369	SBS	203	203	0
100.511.000..	410	Professional & Technical	43,000	40,000	(3,000)
100.511.000..	420	Staff Travel	30,000	25,000	(5,000)
100.511.000..	425	Student Rep Travel		10,000	10,000
100.511.000..	440	Other Purchased Services	6,770	6,770	-
100.511.000..	479	Other Supplies/Media	2,000	2,000	-
100.511.000..	490	Dues and Fees		2,000	2,000
Total	511	School Board	86,148	90,149	4,000

Districtwide			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Superintendent's Office						
100.512.000..	311	Superintendent	1.00 FTE	161,100	161,100	-
100.512.000..	312	Assistant Superintendent		-	-	-
100.512.000..	324	Support Staff	1.00 FTE	57,574	57,574	-
100.512.000..	361	Health/Life Insurance		44,571	44,571	-
100.512.000..	364	FICA		3,171	3,156	(14)
100.512.000..	365	TRS		20,234	18,024	(2,211)
100.512.000..	375	TRS On-Behalf		19,429	17,306	(2,123)
100.512.000..	366	PERS		12,666	12,666	-
100.512.000..	376	PERS On-Behalf		1,606	1,606	-
100.512.000..	369	SBS		3,529	3,529	-
100.512.000..	410	Professional & Technical		2,000	500	(1,500)
100.512.000..	420	Staff Travel	Supt Travel	3,200	6,700	3,500
100.512.000..	440	Other Purchased SAsst.	Supt & Supt.	3,000	1,000	(2,000)
100.512.000..	451	Teaching Supplies		-	-	-
100.512.000..	454	Office Supplies/Postage		500	500	-
Total	512	Superintendent's Office		332,581	328,234	(4,348)
Safety & Security						
100.518.000..	450	Supplies/Materials/Media		1,000	1,000	-
Total	518	Safety & Security		1,000	1,000	-
District Administration Support						
100.550.000..	321	Director/Coordina	1.00 FTE	89,013	89,013	-
100.550.000..	324	NonCert-Support	2.50 FTE	152,734	147,035	(5,699)
100.550.000..	361	Health/Life Insurance		103,207	86,092	(17,115)
100.550.000..	363	Worker's Compensation		2,417	2,417	(0)
100.550.000..	364	FICA		3,505	3,423	(83)
100.550.000..	366	PERS		53,184	51,931	(1,254)
100.550.000..	376	PERS On-Behalf		6,745	7,533	789
100.550.000..	369	SBS		14,819	14,470	(349)
100.550.000..	410	Professional & Tec	SERRC Grant application(s)	10,000	10,000	-
100.550.000..	447	Liability Insurance	3% increase budgeted	212,180	195,000	(17,180)
100.550.000..	454	Office Supplies/Postage		500	500	-
100.550.000..	495	Indirect Costs		(90,000)	(90,000)	-
Total	550	District Administration Support		558,305	517,414	(40,892)
Data Processing Services						
100.555.000..	361	Health/Life Insurance	Budgeted under 556 for FY23	-	-	-
Total	555	Data Processing Services		-	-	-
Technology Services						
100.556.000..	316	Extra Duty Pay		-	5,000	5,000
100.556.000..	321	Director/Coordina	- FTE	21,998	-	(21,998)
100.556.000..	324	NonCert-Support	2.00 FTE	63,045	109,179	46,134
100.556.000..	326	Extra Duty Pay		10,000	-	(10,000)
100.556.000..	329	Substitutes/Temporary		-	-	-
100.556.000..	361	Health/Life Insurance		20,594	20,594	-
100.556.000..	363	Worker's Compensation		950	950	(0)
100.556.000..	364	FICA		1,378	1,656	277
100.556.000..	365	TRS		-	628	628
100.556.000..	375	TRS On-Behalf		-	603	603
100.556.000..	366	PERS		20,909	24,019	3,110
100.556.000..	376	PERS On-Behalf		2,652	3,046	394
100.556.000..	369	SBS		5,826	6,693	867
100.556.000..	410	Professional & Technical		75,000	73,000	(2,000)
100.556.000..	440	Other Purchased Services		70,000	68,880	(1,120)
100.556.000..	451	Teaching Supplies		83,000	80,000	(3,000)
100.556.000..	475	Technology Suppli	Software	8,880	15,000	6,120
Total	556	Technology Services		384,232	404,248	20,015

Districtwide				FY 2023	FY 2023	
Account Code	Description	Comments		Revision #1	Revision #2	\$ Change
Maintenance & Operations						
100.600.000..	321	Director/Coordina	1.00 FTE	86,445	86,445	-
100.600.000..	325	Maintenance/Cust	4.00 FTE	231,152	211,516	(19,635)
100.600.000..	329	Substitutes/Temporary		20,000	20,000	-
100.600.000..	361	Health/Life Insurance		113,504	112,537	(967)
100.600.000..	363	Worker's Compensation		3,492	3,492	(0)
100.600.000..	364	FICA		4,895	4,610	(285)
100.600.000..	366	PERS		69,871	65,551	(4,320)
100.600.000..	376	PERS On-Behalf		9,743	8,637	(1,106)
100.600.000..	369	SBS		20,695	19,491	(1,204)
100.600.000..	325	Maintenance/Custodians	Stand-by Time - Program 325	11,605	11,605	0
100.600.000..	364	FICA	Stand-by Time - Program 325	168	168	0
100.600.000..	366	PERS	Stand-by Time - Program 325	2,553	2,553	0
100.600.000..	369	SBS	Stand-by Time - Program 325	711	711	0
100.600.000..	410	Professional & Technical		16,000	20,000	4,000
100.600.000..	420	Staff Travel		5,000	5,000	-
100.600.000..	431	Water & Sewer		5,202	5,306	104
100.600.000..	436	Electricity		5,202	5,306	104
100.600.000..	440	Other Purchased Services		8,000	8,000	-
100.600.000..	440	Other Purchased Services	NMS Contract - Program 997	567,057	584,069	17,012
100.600.000..	442	Building Repair/Maintenance		15,000	11,000	(4,000)
100.600.000..	443	Equipment Repair/Maintenance		22,500	22,500	-
100.600.000..	444	Site Repair/Maintenance		1,300	1,300	-
100.600.000..	446	Property Insurance		150,718	159,000	8,282
100.600.000..	452	Maintenance Supplies		22,000	22,000	-
100.600.000..	453	Janitorial Supplies		25,000	25,000	-
100.600.000..	458	Gas/Oil		9,288	9,567	279
Total	600	Maintenance & Operations		1,427,101	1,425,365	(1,736)
Student Activities						
100.700.000..	375	TRS On-Behalf		18,956	18,217	(739)
100.700.000..	376	PERS On-Behalf		-	246	246
Total	700	Student Activities		18,956	18,464	246
Community Services						
100.780.000..	376	PERS On-Behalf		-	4,739	4,739
Total	780	Community Services		-	4,739	4,739
Transfers						
100.900.000..	550	Transfers to Other Funds	Pupil Transportation	125,000	125,000	-
100.900.000..	550	Transfers to Other Funds	Pool	26,000	26,000	-
Total	900	Transfers		151,000	151,000	-
Total	100	School Operating Fund		6,723,413	6,728,938	1,524
Total	000	Districtwide		\$ 6,723,413	6,728,938	\$ 1,524

Greta Suminski - Grade 9
Watercolor/Pen and Ink



SITKA HIGH SCHOOL

FY 2023 Budget

Location 011



	FY 2023 Revision #1	FY 2023 Revision #2	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,971,427	\$ 1,979,477	8,050	0.41%
120 Bilingual/Bicultural	210	210	-	0.00%
130 Enrichment	1,140	1,140	-	0.00%
160 Vocational Education	337,637	333,132	(4,505)	-1.33%
200 Special Education	1,070,643	1,070,293	(350)	-0.03%
320 Guidance	238,945	233,651	(5,295)	-2.22%
352 Library Services	119,085	119,085	-	0.00%
400 School Administration	301,143	298,732	(2,411)	-0.80%
450 School Administration Support	211,622	219,805	8,183	3.87%
600 Maintenance & Operations	385,665	385,665	0	0.00%
700 Student Activities	230,995	239,149	8,153	3.53%
Fund Total	4,868,512	4,880,338	11,826	0.24%
TOTAL	\$ 4,868,512	\$ 4,880,338	11,826	0.24%
# Students (9th-12th)	325.75	325.75	-	0.00%
# Teachers	26.00	26.00	-	0.00%
# Classified	14.00	15.00	1	7.14%
# Administrators	2.00	2.00	-	0.00%
Pupil / Teacher Ratio	12.53	12.53	-	0.00%
Average Per Pupil Expenditure	\$ 14,945.55	\$ 14,981.85	36	0.24%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 011 Sitka High School

Sitka High School				FY 2023	FY 2023	
Account Code	Description			Revision #1	Revision #2	\$ Change
Regular Instruction						
100.100.011.	310 Cert-Teacher	16.00 FTE		\$ 1,304,601	1,304,601	\$ -
100.100.011.	316 Extra Duty Pay			11,246	15,288	4,041
100.100.011.	317 Substitute - Certified			60,000	60,000	-
100.100.011.	329 Substitute - Non-Cert			25,000	25,000	-
100.100.011.	361 Health/Life Insurance			322,109	322,109	-
100.100.011.	364 FICA			20,312	20,371	59
100.100.011.	365 TRS			165,270	165,715	445
100.100.011.	369 SBS			5,211	5,241	31
100.100.011.	420 Staff Travel			100	-	(100)
100.100.011.	425 Student Transportation			500	500	-
100.100.011.	440 Other Purchased Services			5,000	7,500	2,500
100.100.011.	441 Equipment Rentals			2,000	1,800	(200)
100.100.011.	443 Equipment Repair/Maint			9,870	500	(9,370)
100.100.011.	451 Teaching Supplies			16,219	31,353	15,134
100.100.011.	471 Textbooks			3,500	7,500	4,000
100.100.011.	472 Library Books			5,489	2,000	(3,489)
100.100.011.	479 Other Supplies/Media			3,000	10,000	7,000
100.100.011.	510 Equipment			12,000	-	(12,000)
Total	100 Regular Instruction			1,971,427	1,979,477	8,050
Bilingual/Bicultural						
100.120.011.	451 Teaching Supplies			210	210	-
Total	120 Bilingual/Bicultural			210	210	-
Enrichment						
100.130.011.	316 Extra Duty Pay			1,000	1,000	-
100.130.011.	364 FICA			15	15	-
100.130.011.	365 TRS			126	126	-
Total	130 Enrichment			1,140	1,140	-
Vocational Education						
100.160.011.	315 Cert-Teacher	2.50 FTE		217,635	217,635	-
100.160.011.	361 Health/Life Insurance			32,166	32,166	-
100.160.011.	364 FICA			3,156	3,156	-
100.160.011.	365 TRS			27,335	27,335	-
100.160.011.	441 Equipment Rentals			1,000	1,000	-
100.160.011.	451 Teaching Supplies			46,345	41,830	(4,515)
100.160.011.	510 Equipment			10,000	10,010	10
Total	160 Vocational Education			337,637	333,132	(4,505)

Special Education

100.200.011.	315	Cert-Teacher	3.50 FTE	274,042	274,042	-
100.200.011.	316	Extra Duty Pay		-	-	-
100.200.011.	323	NonCert-Aides	11.00 FTE	317,054	317,054	-
100.200.011.	361	Health/Life Insurance		343,519	343,519	-
100.200.011.	364	FICA		8,571	8,571	-
100.200.011.	365	TRS		34,420	34,420	-
100.200.011.	366	PERS		69,752	69,752	-
100.200.011.	369	SBS		19,435	19,435	-
100.200.011.	425	Student Transportation		350	-	(350)
100.200.011.	451	Teaching Supplies		3,500	3,500	-
Total	200	Special Education		1,070,643	1,070,293	(350)

Guidance

100.320.011.	315	Cert-Teacher	2.00 FTE	149,312	152,768	3,456
100.320.011.	316	Extra Duty Pay		8,100	-	(8,100)
100.320.011.	361	Health/Life Insurance		58,680	58,680	-
100.320.011.	364	FICA		2,282	2,215	(67)
100.320.011.	365	TRS		19,771	19,188	(583)
100.320.011.	454	Office Supplies/Postage		800	800	-
Total	320	Support Services - Students		238,945	233,651	(5,295)

Library Services

100.352.011.	315	Cert-Teacher	1.00 FTE	89,179	89,179	-
100.352.011.	361	Health/Life Insurance		17,412	17,412	-
100.352.011.	364	FICA		1,293	1,293	-
100.352.011.	365	TRS		11,201	11,201	-
Total	352	Support Services - Instruction - Library		119,085	119,085	-

School Administration

100.400.011..	313	Principal	2.00 FTE	221,822	224,422	2,600
100.400.011..	361	Health/Life Insurance		34,824	34,824	-
100.400.011..	364	FICA		3,216	3,225	9
100.400.011..	365	TRS		27,861	27,861	-
100.400.011..	410	Professional & Technical		5,000	3,500	(1,500)
100.400.011..	420	Staff Travel		2,420	1,200	(1,220)
100.400.011..	433	Communication		3,000	1,000	(2,000)
100.400.011..	454	Office Supplies/Postage		3,000	2,700	(300)
Total	400	School Administration		301,143	298,732	(2,411)

School Administration Support

100.450.011..	324	NonCert-Support	4.00 FTE	122,690	123,031	340
100.450.011..	329	Substitutes/Temporary		1,000	1,000	-
100.450.011..	361	Health/Life Insurance		51,564	59,306	7,742
100.450.011..	364	FICA		1,794	1,798	5
100.450.011..	366	PERS		26,992	27,067	75
100.450.011..	369	SBS		7,582	7,603	21
Total	450	School Administration Support		211,622	219,805	8,183

Maintenance & Operations

100.600.011.	431	Water & Sewer		52,000	52,000	-
100.600.011.	434	Other Utility Services		951	951	0
100.600.011.	435	Heating Electricity		135,000	135,000	-
100.600.011.	436	Electricity		164,714	164,714	-
100.600.011.	438	Heating Fuel		33,000	33,000	-
Total	600	Maintenance & Operations		385,665	385,665	0

Student Activity

100.700.011.	315	Cert-Teacher	1.00 FTE - Athletic Director	89,179	89,179	-
100.700.011.	316	Extra Duty Pay		53,000	49,181	(3,819)
100.700.011.	326	Classified Extra Duty Pay		40,000	51,948	11,948
100.700.011.	361	Health Insurance		9,755	9,755	-
100.700.011.	364	FICA		2,642	2,759	118
100.700.011.	365	TRS		17,858	17,032	(826)
100.700.011.	369	SBS		2,452	3,184	732
100.700.011.	425	Student Travel		10,000	10,000	-
100.700.011.	451	Teaching Supplies		450	450	-
100.700.011.	491	Dues & Fees	ASAA Dues	5,660	5,660	-
Total	700	Student Activity		230,995	239,149	8,153

Total	100	School Operating Fund		4,868,512	4,880,338	11,826
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Total	011	Sitka High School		\$ 4,868,512	4,880,338	\$ 11,826
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BLATCHLEY MIDDLE SCHOOL

FY 2023 Budget

Location 111

	<u>FY 2023</u> <u>Revision #1</u>	<u>FY 2023</u> <u>Revision #2</u>	<u>\$ Change</u>	<u>% Change</u>
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,942,249	\$ 1,908,930	(33,320)	-1.72%
130 Enrichment	1,740	1,770	30	1.72%
160 Vocational Education	5,600	4,650	(950)	-16.96%
200 Special Education	1,001,422	1,001,422	-	0.00%
320 Guidance	72,698	72,948	250	0.34%
330 Health Services	500	500	-	0.00%
400 School Administration	290,733	292,878	2,144	0.74%
450 School Administration Support	154,048	154,048	-	0.00%
600 Maintenance & Operations	240,600	240,600	-	0.00%
700 Student Activities	25,654	25,915	261	1.02%
Fund Total	3,735,245	3,703,660	(31,585)	-0.85%
 TOTAL	 \$ 3,735,245	 \$ 3,703,660	 (31,585)	 -0.85%
 # Students (6th-8th)	 264.50	 264.50	 -	 0.00%
# Teachers	22.5	21.0	(2)	-6.67%
# Classified	13.0	13.0	-	0.00%
# Administrators	2.0	2.0	-	0.00%
Pupil / Teacher Ratio	11.8	12.6	1	7.14%
Average Per Pupil Expenditure	\$ 14,121.91	\$ 14,002.50	(119)	-0.85%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 111 Blatchley Middle School

Blatchley Middle School			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Regular Instruction						
100.100.111.	315	Cert-Teacher	17.50 FTE	\$ 1,369,708	1,326,862	\$ (42,846)
100.100.111.	316	Extra Duty Pay		8,260	21,461	13,201
100.100.111.	317	Substitute - Certified		20,000	20,000	-
100.100.111.	329	Substitute - Non-Cert		20,000	20,000	-
100.100.111.	361	Health/Life Insurance		281,536	276,658	(4,877)
100.100.111.	364	FICA		20,561	20,131	(430)
100.100.111.	365	TRS		173,073	168,189	(4,883)
100.100.111.	369	SBS		2,452	3,018	566
100.100.111.	410	Professional & Technical Services		4,000	2,000	(2,000)
100.100.111.	425	Student Transportation		1,000	700	(300)
100.100.111.	440	Other Purchased Services		4,500	11,000	6,500
100.100.111.	441	Equipment Rentals		500	4,000	3,500
100.100.111.	443	Equipment Repair/Maint		1,500	500	(1,000)
100.100.111.	451	Teaching Supplies		28,161	31,911	3,750
100.100.111.	472	Library Books		4,000	500	(3,500)
100.100.111.	473	Periodicals		2,000	1,000	(1,000)
100.100.111.	479	Other Supplies/Media		1,000	1,000	-
100.100.111.	510	Equipment		-	-	-
Total	100	Regular Instruction		1,942,249	1,908,930	(33,320)
Enrichment						
100.130.111.	316	Extra Duty Pay		1,000	1,000	-
100.130.111.	364	FICA		15	15	-
100.130.111.	365	TRS		126	126	-
100.130.111.	451	Teaching Supplies		600	630	30
Total	130	Enrichment		1,740	1,770	30
Vocational Education						
100.160.111.	451	Teaching Supplies		5,600	4,650	(950)
Total	160	Vocational Education		5,600	4,650	(950)
Special Education						
100.200.111.	315	Cert-Teacher	3.50 FTE	253,414	253,414	-
100.200.111.	323	NonCert-Aides	11.00 FTE	327,310	327,310	-
100.200.111.	361	Health/Life Insurance		285,928	285,928	-
100.200.111.	364	FICA		8,420	8,420	-
100.200.111.	365	TRS		31,829	31,829	-
100.200.111.	366	PERS		72,008	72,008	-
100.200.111.	369	SBS		20,064	20,064	-
100.200.111.	451	Teaching Supplies		2,350	2,350	-
100.200.111.	479	Other Supplies/Media		100	100	-
Total	200	Special Education		1,001,422	1,001,422	-

Blatchley Middle School			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Guidance						
100.320.111.	315	Cert-Teacher	FTE	48,054	48,054	-
100.320.111.	361	Health/Life Insurance		17,412	17,412	-
100.320.111.	364	FICA		697	697	-
100.320.111.	365	TRS		6,036	6,036	-
100.320.111.	454	Office Supplies/Postage		500	750	250
Total	320	Guidance		72,698	72,948	250
Health Services						
100.330.111.	454	Office Supplies/Postage		500	500	-
Total	330	Health Services		500	500	-
School Administration						
100.400.111.	313	Principal	2.00 FTE	218,523	218,523	-
100.400.111.	361	Health/Life Insurance		39,095	39,095	-
100.400.111.	364	FICA		3,169	3,140	(29)
100.400.111.	365	TRS		27,446	27,120	(327)
100.400.111.	390	Mileage Reimbursement		-	-	-
100.400.111.	454	Office Supplies/Postage		2,500	5,000	2,500
Total	400	School Administration		290,733	292,878	2,144
School Administration Support						
100.450.111.	324	NonCert-Support	2.00 FTE	79,968	79,968	-
100.450.111.	329	Substitutes/Temporary		1,000	1,000	-
100.450.111.	361	Health/Life Insurance		49,349	49,349	-
100.450.111.	364	FICA		1,174	1,174	-
100.450.111.	366	PERS		17,593	17,593	-
100.450.111.	369	SBS		4,963	4,963	-
Total	450	School Administration Support		154,048	154,048	-
Maintenance & Operations						
100.600.111.	431	Water & Sewer		35,000	35,000	-
100.600.111.	434	Other Utility Services		600	600	-
100.600.111.	435	Heating Electricity		75,000	75,000	-
100.600.111.	436	Electricity		115,000	115,000	-
100.600.111.	438	Heating Fuel		15,000	15,000	-
Total	600	Maintenance & Operations		240,600	240,600	-
Student Activity						
100.700.111.	316	Extra Duty Pay		15,000	10,000	(5,000)
100.700.111.	326	Classified Extra Duty Pay		7,950	13,200	5,250
100.700.111.	364	FICA		333	336	4
100.700.111.	365	TRS		1,884	1,287	(597)
100.700.111.	366	PERS		-	297	297
100.700.111.	369	SBS		487	794	307
Total	700	Student Activity		25,654	25,915	261
Total	100	School Operating Fund		3,735,245	3,703,660	(31,585)
Total	111	Blatchley Middle School		\$ 3,735,245	3,703,660	\$ (31,585)



**KEET
GOOSHI
HEEN**
ELEMENTARY

KEET GOOSHI HEEN ELEMENTARY

FY 2023 Budget

Location 300

	FY 2023 Revision #1	FY 2023 Revision #2	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 2,150,763	\$ 2,148,214	(2,550)	-0.12%
130 Enrichment	-	-	-	0.00%
200 Special Education	949,459	981,121	31,662	3.33%
320 Guidance	109,722	109,722	-	
352 Library Services	117,446	117,446	-	0.00%
400 School Administration	162,400	160,037	(2,363)	-1.45%
450 School Administration Support	145,683	145,683	-	0.00%
600 Maintenance & Operations	213,011	213,011	-	0.00%
Fund Total	3,848,486	3,875,235	26,749	0.70%
 TOTAL	 \$ 3,848,486	 \$ 3,875,235	 26,749	 0.70%
 # Students (2nd-5th)	276.65	276.65	-	0.00%
# Teachers	25.40	25.35	(0)	-0.20%
# Classified	11.00	12.00	1	9.09%
# Administrators	1.00	1.00	-	0.00%
Pupil / Teacher Ratio	10.89	10.91	0	0.20%
Average Per Pupil Expenditure	\$ 13,911.03	\$ 14,007.72	97	0.70%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 300 Keet Gooshi Heen Elementary

Keet Gooshi Heen Elementary			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Regular Instruction						
100.100.300.	315	Cert-Teacher	19.00 FTE	\$ 1,402,969	1,402,969	\$ -
100.100.300.	316	Extra Duty Pay		8,260	12,333	4,073
100.100.300.	317	Substitute - Certified		90,000	90,000	-
100.100.300.	329	Substitute - Non-Cert		10,000	10,000	-
100.100.300.	361	Health/Life Insurance		369,872	364,994	(4,878)
100.100.300.	364	FICA		21,913	21,972	59
100.100.300.	365	TRS		177,250	177,762	512
100.100.300.	369	SBS		6,130	6,130	-
100.100.300.	410	Professional & Technical Services		600	600	-
100.100.300.	425	Student Transportation		2,000	1,750	(250)
100.100.300.	440	Other Purchased Services		4,500	11,250	6,750
100.100.300.	441	Equipment Rentals		5,000	6,500	1,500
100.100.300.	443	Equipment Repair/Maint		1,000	200	(800)
100.100.300.	451	Teaching Supplies		43,519	26,054	(17,465)
100.100.300.	471	Textbooks		1,000	6,100	5,100
100.100.300.	472	Library Books		4,000	6,100	2,100
100.100.300.	473	Periodicals		2,000	3,000	1,000
100.100.300.	479	Other Supplies/Media		750	500	(250)
Total	100	Regular Instruction		2,150,763	2,148,214	(2,550)
Enrichment						
100.130.300.	315	Cert-Teacher	0.00 FTE	-	-	-
100.130.300.	361	Health/Life Insurance	Moved to STEAM grant	-	-	-
100.130.300.	364	FICA		-	-	-
100.130.300.	365	TRS		-	-	-
Total	130	Enrichment		-	-	-
Special Education						
100.200.300.	315	Cert-Teacher	4.50 FTE	338,888	338,888	-
100.200.300.	316	Extra Duty Pay		100	1,500	1,400
100.200.300.	323	NonCert-Aides	10.00 FTE	265,341	279,329	13,988
100.200.300.	361	Health/Life Insurance		217,494	235,873	18,379
100.200.300.	364	FICA		8,763	8,587	(176)
100.200.300.	365	TRS		42,564	42,753	188
100.200.300.	366	PERS		58,375	55,400	(2,975)
100.200.300.	369	SBS		16,265	17,123	857
100.200.300.	451	Teaching Supplies		1,670	1,670	-
Total	200	Special Education		949,459	981,121	31,662

Keet Gooshi Heen Elementary			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Guidance						
100.320.300.	315	Cert-Teacher	0.85 FTE	73,926	73,926	-
100.320.300.	361	Health/Life Insurance		24,939	24,939	-
100.320.300.	364	FICA		1,072	1,072	-
100.320.300.	365	TRS		9,285	9,285	-
100.320.300.	454	Office Supplies/Postage		500	500	-
Total	320	Guidance		109,722	109,722	-
Library Services						
100.352.300.	315	Cert-Teacher	1.00 FTE	76,841	76,841	-
100.352.300.	361	Health/Life Insurance		29,340	29,340	-
100.352.300.	364	FICA		1,114	1,114	-
100.352.300.	365	TRS		9,651	9,651	-
100.352.300.	454	Office Supplies/Postage		500	500	-
Total	352	Library Services		117,446	117,446	-
School Administration						
100.400.300.	313	Principal	1.00 FTE	119,115	119,115	-
100.400.300.	316	Extra Duty Pay		5,000	-	(5,000)
100.400.300.	361	Health/Life Insurance		17,412	17,412	-
100.400.300.	364	FICA		1,727	1,713	(14)
100.400.300.	365	TRS		14,961	14,798	(163)
100.400.300.	390	Mileage Reimbursement		-	-	-
100.400.300.	454	Office Supplies/Postage		4,185	7,000	2,815
Total	400	School Administration		162,400	160,037	(2,363)
School Administration Support						
100.450.300.	324	NonCert-Support	2.00 FTE	78,920	78,920	-
100.450.300.	329	Substitutes/Temporary		2,000	2,000	-
100.450.300.	361	Health/Life Insurance		41,267	41,267	-
100.450.300.	364	FICA		1,173.35	1,173	-
100.450.300.	366	PERS		17,362	17,362	-
100.450.300.	369	SBS		4,960	4,960	-
Total	450	School Administration Support		145,683	145,683	-
Maintenance & Operations						
100.600.300.	431	Water & Sewer		35,000	35,000	-
100.600.300.	434	Other Utility Services		550	550	-
100.600.300.	435	Heating Electricity		65,000	65,000	-
100.600.300.	436	Electricity		99,461	99,461	-
100.600.300.	438	Heating Fuel		13,000	13,000	-
Total	600	Maintenance & Operations		213,011	213,011	-
Total	100	School Operating Fund		3,848,486	3,875,235	26,749
Total	300	Keet Gooshi Heen Elementary		\$ 3,848,486	3,875,235	\$ 26,749



BARANOF ELEMENTARY SCHOOL

FY 2023 Budget

Location 333

	FY 2023 Revision #1	FY 2023 Revision #2	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 1,184,960	\$ 1,177,152	\$ (7,808)	-0.66%
200 Special Education	1,093,537	1,081,177	(12,360)	-1.13%
320 Guidance	70,229	70,229	-	0.00%
352 Library Services	34,609	34,392	(217)	
400 School Administration	145,448	142,803	(2,645)	-1.82%
450 School Administration Support	101,402	101,402	-	0.00%
600 Maintenance & Operations	134,626	134,626	-	0.00%
Fund Total	2,764,811	2,741,781	(23,030)	-0.83%
 TOTAL	 \$ 2,764,811	 \$ 2,741,781	 \$ (23,030)	 -0.83%
 # Students (PK-1st)	 161.15	 161.15	 0.0	 0.00%
# Teachers	17.5	17.5	0.0	0.00%
# Classified	12.3	12.3	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	9.2	9.2	0.0	0.00%
Average Per Pupil Expenditure	\$ 17,156.75	\$ 17,013.84	\$ (142.91)	-0.83%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 333 Baranof Elementary School

Baranof Elementary School			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Regular Instruction						
100.100.333.	315	Cert-Teacher	11.10 FTE	\$ 803,330	\$ 801,123	\$ (2,207)
100.100.333.	316	Certified Extra Duty Pay		500	\$ 8,058	7,558
100.100.333.	317	Substitute - Certified		43,500	\$ 32,450	(11,050)
100.100.333.	326	Classified Extra Duty Pay		2,692	\$ -	(2,692)
100.100.333.	329	Substitute - Non-Cert		15,000	\$ 15,000	-
100.100.333.	361	Health/Life Insurance		157,363	157,363	-
100.100.333.	364	FICA		12,543	12,421	(122)
100.100.333.	365	TRS		100,961	101,570	609
100.100.333.	366	PERS		592	-	(592)
100.100.333.	369	SBS		3,751	2,939	(812)
100.100.333.	410	Professional & Technical Services		950	950	-
100.100.333.	425	Student Transportation		2,200	2,000	(200)
100.100.333.	440	Other Purchased Services		5,900	5,900	-
100.100.333.	441	Equipment Rentals		3,030	8,000	4,970
100.100.333.	443	Equipment Repair/Maint		-	-	-
100.100.333.	451	Teaching Supplies		26,747	28,477	1,730
100.100.333.	471	Textbooks		-	-	-
100.100.333.	472	Library Books		200	200	-
100.100.333.	473	Periodicals		200	200	-
100.100.333.	479	Other Supplies/Media		500	500	-
100.100.333.	510	Equipment		5,000	-	(5,000)
Total	100	Regular Instruction		1,184,960	1,177,152	(7,808)
Special Education						
100.200.333.	315	Cert-Teacher	5.00 FTE	353,485	\$ 355,692	2,207
100.200.333.	316	Extra Duty Pay		500	\$ -	(500)
100.200.333.	323	NonCert-Aides	10.80 FTE	295,957	\$ 324,575	28,618
100.200.333.	324	NonCert-Support	0.00 FTE	20,504	\$ -	(20,504)
100.200.333.	361	Health/Life Insurance		284,454	253,568	(30,886)
100.200.333.	364	FICA		9,424	9,864	440
100.200.333.	365	TRS		44,461	44,675	214
100.200.333.	366	PERS		65,110	71,407	6,296
100.200.333.	369	SBS		18,142	19,896	1,754
100.200.333.	451	Teaching Supplies		1,500	1,500	-
Total	200	Special Education		1,093,537	1,081,177	(12,360)

Baranof Elementary School			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Guidance						
100.320.333.	315	Cert-Teacher	1.00 FTE	61,525	\$ 61,525	-
100.320.333.	361	Health/Life Insurance		84	84	-
100.320.333.	364	FICA		892	892	-
100.320.333.	365	TRS		7,728	7,728	-
100.320.333.	454	Office Supplies/Postage				-
Total	320	Guidance		70,229	70,229	-
Library Services						
100.352.333.	315	Cert-Teacher	0.40 FTE	26,743	\$ 26,743	-
100.352.333.	361	Health/Life Insurance		4,119	3,902	(217)
100.352.333.	364	FICA		388	388	-
100.352.333.	365	TRS		3,359	3,359	-
100.352.333.	454	Office Supplies/Postage		-	-	-
Total	352	Library Services		34,609	34,392	(217)
School Administration						
100.400.333.	313	Principal	1.00 FTE	106,323	\$ 106,323	-
100.400.333.	316	Extra Duty Pay		-	-	-
100.400.333.	361	Health/Life Insurance		18,379	17,412	(967)
100.400.333.	364	FICA		1,542	1,527	(14)
100.400.333.	365	TRS		13,354	13,191	(163)
100.400.333.	390	Mileage Reimbursement		-	-	-
100.400.333.	410	Professional & Technical		350	350	-
100.400.333.	454	Office Supplies/Postage		5,500	4,000	(1,500)
Total	400	School Administration		145,448	142,803	(2,645)
School Administration Support						
100.450.333.	324	NonCert-Support	1.50 FTE	55,784	\$ 55,784	-
100.450.333.	329	Substitutes/Temporary		3,100	\$ 3,100	-
100.450.333.	361	Health/Life Insurance		25,782	25,782	-
100.450.333.	364	FICA		854	854	-
100.450.333.	366	PERS		12,273	12,273	-
100.450.333.	369	SBS		3,610	3,610	-
Total	450	School Administration Support		101,402	101,402	-
Maintenance & Operations						
100.600.333.	431	Water & Sewer		27,475	27,475	-
100.600.333.	434	Other Utility Services		575	575	-
100.600.333.	435	Heating Electricity		45,000	45,000	-
100.600.333.	436	Electricity		46,076	46,076	-
100.600.333.	438	Heating Fuel		15,500	15,500	-
Total	600	Maintenance & Operations		134,626	134,626	-
Total	100	School Operating Fund		2,764,811	2,741,781	(23,030)
Total	333	Baranof Elementary School		\$ 2,764,811	\$ 2,741,781	\$ (23,030)

VOCATIONAL CENTER

FY 2023 Budget

Location 400

	<u>FY 2023 Revision #1</u>	<u>FY 2023 Revision #2</u>	<u>\$ Change</u>	<u>% Change</u>
Fund 100: School Operating				
Function: 600 Maintenance & Operations	\$ 14,772	\$ 14,772	\$ -	0.00%
Fund Total	14,772	14,772	-	0.00%
 TOTAL	 \$ 14,772	 \$ 14,772	 \$ -	 0.00%



*Kaia Lass - Grade 12
Ceramics*



SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 400 Vocational Center

Vocational Center			FY 2023	FY 2023	
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change
Maintenance & Operations					
100.600.400.	431	Water & Sewer	3,200	3,200	-
100.600.400.	434	Other Utility Services	572	572	-
100.600.400.	436	Electricity	11,000	11,000	-
Total	600	Maintenance & Operations	14,772	14,772	-
Total	100	School Operating Fund	14,772	14,772	-
Total	400	Vocational Center	\$ 14,772	\$ 14,772	\$ -

PERFORMING ARTS CENTER

FY 2023 Budget

Location 500

	FY 2023 Revision #1	FY 2023 Revision #2	\$ Change	% Change
Fund 100: School Operating				
Function: 600 Maintenance & Operations	\$ 93,850	\$ 97,250	\$ 3,400	3.62%
Fund Total	93,850	97,250	3,400	3.62%
TOTAL	\$ 93,850	\$ 97,250	\$ 3,400	3.62%

SITKA SCHOOL DISTRICT

FY 2023 Budget

LOCATION 500 Performing Arts Center

Performing Arts Center			FY 2023	FY 2023	
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change
Maintenance & Operations					
100.600.500.	434	Other Utility Services	850	850	-
100.600.500.	435	Heating Electricity	56,000	56,000	-
100.600.500.	438	Heating Fuel	8,000	8,000	-
100.600.500.	446	Property Insurance	29,000	32,400	3,400
Total	600	Maintenance & Operations	93,850	97,250	3,400
Total	100	School Operating Fund	93,850	97,250	3,400
Total	500	Performing Arts Center	\$ 93,850	\$ 97,250	\$ 3,400



PACIFIC
HIGH SCHOOL

PACIFIC HIGH SCHOOL

FY 2023 Budget

Location 994

	FY 2023 Revision #1	FY 2023 Revision #2	\$ Change	% Change
Fund 100: School Operating				
Function: 100 Regular Instruction	\$ 348,217	\$ 317,466	\$ (30,751)	-8.83%
200 Special Education	116,946	116,946	-	0.00%
400 School Administration	153,304	152,517	(788)	-0.51%
450 School Administration Support	42,386	42,386	-	0.00%
600 Maintenance & Operations	17,056	16,500	(556)	-3.26%
Fund Total	677,910	645,815	(32,095)	-4.73%
 TOTAL	 \$ 677,910	 \$ 645,815	 \$ (32,095)	 -4.73%
 # Students (9th-12th)	 47.90	 47.90	 0.0	 0.00%
# Teachers	4.0	4.0	0.0	0.00%
# Classified	0.5	0.5	0.0	0.00%
# Administrators	1.0	1.0	0.0	0.00%
Pupil / Teacher Ratio	12.0	12.0	0.0	0.00%
Average Per Pupil Expenditure	\$ 14,152.61	\$ 13,482.56	\$ (670.05)	-4.73%

SITKA SCHOOL DISTRICT

FY 2023 Budget

Location 994 Pacific High School

Pacific High School			FY 2023	FY 2023		
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change	
Regular Instruction						
100.100.994.	315	Cert-Teacher	3.00 FTE	\$ 202,321	\$ 196,633	\$ (5,688)
100.100.994.	316	Certified Extra Duty Pay		4,000	\$ 3,593	(408)
100.100.994.	317	Substitute - Certified		8,000	\$ 8,000	-
100.100.994.	329	Substitute - Non-Cert		1,500	\$ 1,500	-
100.100.994.	361	Health/Life Insurance		92,897	\$ 68,435	(24,462)
100.100.994.	364	FICA		3,129	\$ 3,041	(88)
100.100.994.	365	TRS		25,914	\$ 25,148	(766)
100.100.994.	369	SBS		582	\$ 582	-
100.100.994.	410	Professional & Technical Services		100	100	-
100.100.994.	420	Staff Travel		500	500	-
100.100.994.	425	Student Transportation		200	200	-
100.100.994.	440	Other Purchased Services		1,109	1,500	391
100.100.994.	441	Equipment Rentals		1,200	1,200	-
100.100.994.	443	Equipment Repair/Maint		2,000	1,000	(1,000)
100.100.994.	451	Teaching Supplies		4,000	5,184	1,184
100.100.994.	458	Gas/Oil		765	850	85
Total	100	Regular Instruction		348,217	317,466	(30,751)
Special Education						
100.200.994.	315	Cert-Teacher	1.00 FTE	76,841	\$ 76,841	-
100.200.994.	361	Health/Life Insurance		29,340	29,340	-
100.200.994.	364	FICA		1,114	1,114	-
100.200.994.	365	TRS		9,651	9,651	-
Total	200	Special Education		116,946	116,946	-
School Administration						
100.400.994.	313	Principal	1.00 FTE	107,591	107,591	-
100.400.994.	361	Health/Life Insurance		29,340	29,340	-
100.400.994.	364	FICA		1,560	1,546	(14)
100.400.994.	365	TRS		13,513	13,350	(163)
100.400.994.	420	Staff Travel		300	50	(250)
100.400.994.	454	Office Supplies/Postage		1,000	640	(360)
Total	400	School Administration		153,304	152,517	(788)

Pacific High School			FY 2023	FY 2023	
Account Code	Description	Comments	Revision #1	Revision #2	\$ Change
School Administration Support					
100.450.994.	324 NonCert-Support	0.50 FTE	20,345	20,345	-
100.450.994.	329 Substitutes/Temporary		500	500	-
100.450.994.	361 Health/Life Insurance		15,485	15,485	-
100.450.994.	364 FICA		302	302	-
100.450.994.	366 PERS		4,476	4,476	-
100.450.994.	369 SBS		1,278	1,278	-
Total	450 School Administration Support		42,386	42,386	-
Maintenance & Operations					
100.600.994.	431 Water & Sewer		7,500	7,500	-
100.600.994.	434 Other Utility Services		556	-	(556)
100.600.994.	436 Electricity		9,000	9,000	-
Total	600 Maintenance & Operations		17,056	16,500	(556)
Total	100 School Operating Fund		677,910	645,815	(32,095)
Total	994 Pacific High School		\$ 677,910	\$ 645,815	\$ (32,095)

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

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

Year Ended June 30, 2022

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

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

Year Ended June 30, 2022

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

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Independent Auditor's Report

Members of the School Board
Sitka School District
Sitka, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sitka School District a component unit of the City of Borough of Sitka, Alaska (the District) as of and for the year ended June 30, 2022, 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 accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the comptroller General of the United States (Government Auditing Standards). 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 GAAS 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 GAAS 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 schedules of revenues, expenditures, and changes in fund balance - Original and Final Budget and Actual: School Operating Fund, the schedules of the District's proportionate share of the net pension/OPEB liabilities (Assets) and contributions for PERS and TRS, and the Notes to Required Supplementary Information on pages 40-51 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 GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sitka School District's basic financial statements. The information listed in the table of contents as "Supplementary Information", which includes the Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual: School Operating Fund; 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 Balances – Budget and Actual (where applicable); Schedule of Compliance - AS 14.17.505; the Schedule of Expenditures of Federal Awards and related 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*; the Schedule of State Financial Assistance and related notes, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*; are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information 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 a GAAS. In our opinion, the 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 Standards*, we have also issued our report dated January 4, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
January 4, 2023

BASIC FINANCIAL STATEMENTS

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Statement of Net Position

June 30, 2022

	<u>Governmental Activities</u>
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 4,782,012
Accounts receivable	1,323,339
Total current assets	<u>6,105,351</u>
Non-current assets:	
Capital assets	1,397,797
Accumulated depreciation	(1,108,837)
Net pension and OPEB assets	10,595,906
Total non-current assets	<u>10,884,866</u>
Deferred outflows of resources:	
Pension and OPEB deferrals	<u>1,868,737</u>
Total assets and deferred outflows of resources	<u><u>18,858,954</u></u>
<u>Liabilities, Deferred Inflows of Resources, and Net Position</u>	
Current liabilities:	
Accounts payable	182,893
Payroll liabilities	902,777
Unearned revenues	156,698
Total current liabilities	<u>1,242,368</u>
Non-current liabilities:	
Compensated absences	142,004
Net pension and OPEB liabilities - due in more than one year	8,825,828
Total non-current liabilities	<u>8,967,832</u>
Deferred inflows of resources:	
Pension and OPEB deferrals	<u>11,746,874</u>
Total liabilities and deferred inflows of resources	<u><u>21,957,074</u></u>
<u>Net Position</u>	
Net investment in capital assets	288,960
Unrestricted	<u>(3,387,080)</u>
Total net position	<u>(3,098,120)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ <u><u>18,858,954</u></u></u>

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

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Statement of Activities

June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental Activities:					
Instruction	\$ 8,955,703	-	834,579	-	(8,121,124)
Special education instruction	2,228,807	-	38,636	-	(2,190,171)
Special education support services - students	505,005	-	(84,312)	-	(589,317)
Support services - students	524,112	-	60,254	-	(463,858)
Support services - instruction	426,377	-	(39,677)	-	(466,054)
School administration	666,807	-	(184,890)	-	(851,697)
School administration support services	491,173	-	(12,631)	-	(503,804)
District administration	570,798	-	(2,610)	-	(573,408)
District administration support services	1,232,621	-	134,853	-	(1,097,768)
Operation and maintenance of plant	2,449,517	-	(14,778)	150,000	(2,314,295)
Student activities	870,907	-	812,430	-	(58,477)
Student transportation- to and from school	573,769	-	511,834	-	(61,935)
Community services	843,580	376,890	433,736	-	(32,954)
Food services	684,786	8,581	721,620	-	45,415
Total governmental activities	\$ <u>21,023,962</u>	<u>385,471</u>	<u>3,209,044</u>	<u>150,000</u>	<u>(17,279,447)</u>
General revenues:					
City appropriation				\$ 7,424,930	
Forest receipts-passed through City and Borough of Sitka				599,385	
E-rate				179,737	
Other local revenues				115,513	
State grants not restricted to specific programs				11,864,164	
Federal grants not restricted to specific programs				69,432	
Total general revenues				<u>20,253,161</u>	
Change in net position					2,973,714
Net position, beginning of year					<u>(6,071,834)</u>
Net position - ending				\$	<u><u>(3,098,120)</u></u>

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

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Balance Sheet - Governmental Funds

June 30, 2022

	<u>School Operating Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash and cash equivalents	\$ 3,994,862	787,150	4,782,012
Accounts receivable	75,033	1,248,306	1,323,339
Due from other funds	1,164,141	1,340,752	2,504,893
Total assets	<u>\$ 5,234,036</u>	<u>3,376,208</u>	<u>8,610,244</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payables	152,292	30,601	182,893
Payroll liabilities	902,777	-	902,777
Unearned revenues	-	156,698	156,698
Due to other funds	1,340,752	1,164,141	2,504,893
Total liabilities	<u>2,395,821</u>	<u>1,351,440</u>	<u>3,747,261</u>
Fund Balances:			
Committed:			
Student Transportation	-	68,265	68,265
Community Schools	-	227,916	227,916
Food Service Program	-	343,085	343,085
Equipment and Textbooks	-	8,955	8,955
Charitable Trust	-	8,130	8,130
Citizens Donation	-	29,211	29,211
Safeway - Albertsons Foundation	-	3,389	3,389
Community Schools Recycling Project	-	25,515	25,515
Swimming Pool	-	7,455	7,455
Ventures	-	343,235	343,235
Performing Arts Center	-	172,462	172,462
Student Activities	-	787,150	787,150
Unassigned:			
School Operating Fund	2,838,215	-	2,838,215
Total fund balances	<u>2,838,215</u>	<u>2,024,768</u>	<u>4,862,983</u>
Total liabilities and fund balances	<u>\$ 5,234,036</u>	<u>3,376,208</u>	<u>8,610,244</u>

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

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position

June 30, 2022

Total fund balance- governmental funds	\$	4,862,983
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and are not reported in the funds.		288,960
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(142,004)
Proportionate share of the collective net pension and OPEB assets:		
PERS	2,808,598	
TRS	<u>7,787,308</u>	
		10,595,906
Proportionate share of the collective net pension and OPEB liabilities:		
PERS	(3,867,891)	
TRS	<u>(4,957,937)</u>	
		(8,825,828)
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	522,424	
TRS	<u>1,346,313</u>	
		1,868,737
Pension and OPEB related liabilities in the current fiscal year are presented as a deferred inflows of resources:		
PERS	(3,051,433)	
TRS	<u>(8,695,441)</u>	
		<u>(11,746,874)</u>
Net position of governmental activities	\$	<u><u>(3,098,120)</u></u>

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

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

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

June 30, 2022

	School Operating Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local sources:			
Charges for services	\$ -	385,471	385,471
Other	115,513	1,539,195	1,654,708
E-rate	179,737	-	179,737
Intergovernmental:			
City appropriations	7,424,930	282,220	7,707,150
Forest receipts-passed through City and Borough of Sitka	599,385	-	599,385
State of Alaska	13,720,439	698,134	14,418,573
Federal sources	69,431	3,199,865	3,269,296
Total revenues	<u>22,109,435</u>	<u>6,104,885</u>	<u>28,214,320</u>
Expenditures:			
Current:			
Instruction	10,910,605	2,306,412	13,217,017
Special education instruction	3,159,695	358,889	3,518,584
Special education support services - students	761,435	-	761,435
Support services - students	661,449	158,561	820,010
Support services - instruction	531,489	2,890	534,379
School administration	1,173,295	-	1,173,295
School administration support services	682,409	-	682,409
District administration	599,711	-	599,711
District administration support services	1,414,923	153,766	1,568,689
Operation and maintenance of plant	2,458,298	150,000	2,608,298
Student activities	207,931	764,502	972,433
Student transportation - to and from school	-	573,769	573,769
Community services	16,886	952,068	968,954
Food services	-	716,976	716,976
Total expenditures	<u>22,578,126</u>	<u>6,137,833</u>	<u>28,715,959</u>
Excess (deficiency) of revenues over expenditures	<u>(468,691)</u>	<u>(32,948)</u>	<u>(501,639)</u>
Other financing sources (uses):			
Transfers in	-	240,000	240,000
Transfers out	<u>(165,000)</u>	<u>(75,000)</u>	<u>(240,000)</u>
Net other financing sources (uses)	<u>(165,000)</u>	<u>165,000</u>	<u>-</u>
Net change in fund balances	(633,691)	132,052	(501,639)
Fund balances, beginning of year	<u>3,471,906</u>	<u>1,892,716</u>	<u>5,364,622</u>
Fund balances, end of year	<u>\$ 2,838,215</u>	<u>2,024,768</u>	<u>4,862,983</u>

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

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

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

Year Ended June 30, 2022

Net change in fund balances - total government funds	\$	(501,639)
Amounts reported for <i>governmental activities</i> in the Statement of Activities are different because:		
<p style="margin-left: 40px;">Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Change in unfunded net pension and OPEB liabilities:		
PERS	3,898,467	
TRS	<u>10,380,193</u>	14,278,660
<p style="margin-left: 40px;">Changes in deferred inflow and outflow of resources are the results of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liability.</p>		
PERS	(2,901,982)	
TRS	<u>(8,120,821)</u>	(11,022,803)
<p style="margin-left: 40px;">Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. These are the amounts reported for capital outlay and depreciation.</p>		
Capital outlay	286,567	
Depreciation expenditure	<u>(70,423)</u>	216,144
<p style="margin-left: 40px;">Compensated absences reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.</p>		
Decrease in compensated absences		<u>3,352</u>
Change in net position of governmental activities	\$	<u><u>2,973,714</u></u>

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Sitka School District (the District) is a component unit of the City and Borough of Sitka (the City). The City has the responsibility of establishing, maintaining, and operating a system of public schools. The City's charter delegates the administrative responsibility for these functions to the elected School Board of the District. The City and Borough Assembly approves the total annual City appropriation at the request of the School Board. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operations subject to the limitations established by State law and City Charter. Using the criterion of financial accountability, there are no component units that are or should be included in the District's reporting entity.

The School Board does not exercise oversight responsibility over any other entity. No other entity engages in activities, which benefit the District, nor do any special financial relationships exist between the District and any other entity. Therefore, the District does not have any component units, as defined in GASB Statement No. 14, as amended by GASB Statements No. 39 and 61, which require inclusion in the combined financial statements. The School Board is the level of government, which has governance responsibilities over all activities related to public elementary and secondary education within its jurisdiction. The District receives financial support from state and federal government sources and must comply with the concomitant requirements of these entities.

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

The more significant of the District's accounting policies are described below.

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 the 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 District does not presently have any business-type activities.

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*.

Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

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. All assets and all liabilities associated with the operation of the District are included on the Statement of Net Position.

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 with 60 days after year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when the obligations are expected to be liquidated with expendable available financial resources.

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.

Summarized below are the major sources of revenue, which are susceptible to accrual and the applicable recognition policies:

Intergovernmental Revenues:

State of Alaska foundation, pupil transportation, and city appropriations revenue is recorded in the year to which it relates.

Federal Impact Aid receipts and federal aid for school lunch are recorded as revenues in the year monies are received.

State of Alaska and federal government cost reimbursable grants and contracts revenues are recorded to the extent of allowable expenditures in the period incurred.

On-behalf payments are recognized in the year to which it relates.

Revenues from the City and Borough of Sitka are recorded as intergovernmental revenues, are susceptible to accrual and are recorded in the year of the City/Borough appropriation.

Local Revenue:

Interest earnings on deposits in the School Operating Fund are recognized when earned. Tuition, and proceeds from the sale of lunches are recognized in the year received.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

Indirect Costs:

The State of Alaska, Department of Education and Early Development annually establishes 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.

The District uses funds to maintain its financial records during the fiscal year. A fund is a separate accounting entity. The operations of each fund is accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following is the District's major governmental fund:

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

The other governmental funds of the District are considered nonmajor and are as follows:

Capital Improvements Capital Project Funds accounts for deferred maintenance and other non-grant funded capital improvements.

Special Revenue Funds account for educational grants and contributions received from federal, state, and other local agencies. These funds do not have a legally adopted budget.

Use of Estimates

The preparation of the basic 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 and expenditures and expenses during the reporting period. Actual results could differ from those estimates.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position / Fund Balance

1. Cash and Cash Equivalents

The District maintains a cash pool that is available to 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 to/from other funds." All deposits are carried at fair market value plus accrued interest. The District's cash consists of cash on hand and demand deposits maintained at financial institutions. At June 30, 2022, all demand deposits were either insured or collateralized. All interest earnings on cash and cash equivalents have been designated by the School Board to be used for purchase of equipment and textbooks and such earnings have been recorded in the Equipment and Textbook Special Revenue Fund.

The District held no investments at June 30, 2022.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

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.

Advances between funds, as reported in the fund financial statements, are offset by committed or nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2022 are recorded as prepaid items. Year-end prepaid items are recorded as assets and are classified as "nonspendable" fund balance, indicating that such amounts do not represent "available, spendable resources."

4. Capital Assets

Capital assets, which include buildings and improvements, vehicles and equipment, 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 acquisition value at the date of donation. Assets greater than \$5,000 with a useful life greater than one year in the government-wide financial statements are capitalized and depreciated on straight-line method. The City holds title to all land and buildings used by the District for educational purposes.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are considered operations and maintenance and are not capitalized in the government-wide financial statements.

Vehicles, machinery, and equipment owned by the District are depreciated under the straight-line method over five years.

5. Unearned Revenues

Represents amounts received from grantor agencies, which are restricted as to use and have not been expended for the intended use are shown on the balance sheet as unearned revenue.

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 maintained by the employee. However, the District employees maintain sick leave banks, which include sick leave "donated" to the banks for future usage when necessary for participating employees. A liability has been recorded in the Government-wide Financial Statements for the estimated value of the accumulated sick leave in these banks. Vacation pay is accrued when incurred and reported as a liability. Vacation pay that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources are reported in the Government-wide Financial Statements as a long-term liability.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

7. Long-term Obligations

In the Government-wide Financial Statements, long-term debt or other long-term obligations are reported as liabilities. In the Fund Financial Statements, the face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Pensions/Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities and assets, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and 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.

9. Deferred Outflows/Inflows of Resources

Deferred inflows of resources are the acquisition of fund balance / net position by the District that are applicable to a future reporting period and so will not be recognized as an outflow of resources (expense/expenditure) until that time. Deferred outflows of resources are the consumption of fund balance / net position by the District that are applicable to a future reporting period and so will not be recognized as an inflow of resources (revenue) until that time.

10. Net Position

Government-wide 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.

11. Fund Balance

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

Nonspendable fund balance – amounts that cannot be spent because they are in a nonspendable form (such as inventory) or legally or contractually required to be maintained intact (such as the corpus of an endowment fund).

Restricted fund balance – amounts constrained by external parties, or legislation (such as grantors or higher levels of government).

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Notes to Basic Financial Statements, Continued

Committed fund balance – amounts constrained to specific purposes by the District’s Board, using the District’s highest level of decision-making authority (resolution or ordinance); to be reported as committed, amounts cannot be used for any other purpose unless the School Board takes the same highest-level action to remove or change the constraint.

Assigned fund balance – amounts that are intended for a particular purpose. Intent can be expressed by the School Board or by the Superintendent or designee.

Unassigned – amounts available for any purpose; these amounts are reported only in the School Operating Fund, unless non-spendable resources creates a negative unassigned fund balance in the Special Revenue Funds.

The five categories of fund balance place varying strengths of spending constraints on available resources in a descending order as listed. Nonspendable fund balance is the most restrictive classification and unassigned fund balance is the least restrictive.

When an expenditure has been duly authorized and funding to pay for the expenditure is available within multiple fund balance classifications, the District’s policy is to utilize funding available in the most restrictive classification first.

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

12. 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. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental fund types except certain locally funded Special Revenue Funds and capital project funds. The capital project funds adopt project-length budgets. 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 certain federal programs which lapse at various month ends of July, August, and September.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs.

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Notes to Basic Financial Statements, Continued

The appropriated budget is prepared by fund, function, and object. The District's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require approval of the School Board.

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' awards and are reviewed and approved by the School Board. Project budgets are adopted for the various Capital Projects Funds based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenues, transfers from other funds and available fund balance within the fund.

The following Special Revenue Funds had expenditures in excess of appropriations:

Student Transportation	\$ 63,769
Sitka Connections AmeriCorps 2021	\$ 17,500
New Visions	\$ 2,025
Equipment and Textbooks	\$ 9,496
Charitable Trust	\$ 15,127
Swimming Pool	\$ 33,986
Ventures	\$ 34,921
Student Activities	\$ 612,282

Excess of expenditures over appropriations were funded through available revenues, fund balance, or operating transfers from School Operating Fund.

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 revenue 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 Special Revenue Funds. Encumbrances outstanding at year end are reported as unassigned fund balances since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, are disclosed as commitments.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Cash Equivalents

The District uses a central treasury concept for cash of all funds, except for the Student Activity Special Revenue Fund, which are maintained separately. At June 30, 2022, the District's insured and collateralized balances totaled \$250,000, and \$4,368,289, respectively. As of June 30, 2022, all of the District's cash balances were fully insured and collateralized. All of the District's cash is held in the form of checking and savings demand accounts.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. To limit credit risk, the District's cash management policy requires that all deposits be either insured or covered by collateralization agreements.

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Notes to Basic Financial Statements, Continued

B. Receivables

Receivables as of yearend for the District's individual major funds and other governmental funds are as follows:

	School Operating Fund	Other Governmental Funds	Total
Grants	\$ -	1,248,306	1,248,306
E-rate	75,033	-	75,033
Total	\$ 75,033	1,248,306	1,323,339

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

C. Capital Assets

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

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Machinery, equipment and vehicles	\$ 1,526,035	286,567	(414,805)	1,397,797
Accumulated depreciation	(1,453,219)	(70,423)	(414,805)	(1,108,837)
Net governmental capital assets	\$ 72,816	216,144	-	288,960

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

Instruction	\$ 11,559
Support services-students	1,077
School administration support services	7,210
District administration support services	42,437
Operation and maintenance of plant	3,873
Student activities	1,881
Food services	2,386
	\$ 70,423

D. Interfund Receivables and Payables and Transfers

Interfund receivables and payables are shown as "Due to other funds" and "Due from other funds" in each of the individual funds. These balances at June 30, 2022 were as follows:

Receivable Fund	Payable Fund	Amount
School Operating Fund	Other governmental funds	\$ 1,164,141
Other governmental funds	School Operating Fund	1,340,752
Total		\$ 2,504,893

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.

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Notes to Basic Financial Statements, Continued

Interfund transfers:

Transfers in:	Transfers out:	Amount
Sitka AmeriCorps Special Revenue Fund	COVID-19 CRRSA Act Special Revenue Fund	\$ 75,000
Swimming Pool Special Revenue Fund	School Operating Fund	165,000

E. Long-Term Debt

The following is a summary of changes in long-term liabilities for the District for the year ended June 30, 2022:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Accrued leave	\$ 145,356	3,003	(6,355)	142,004	-

Transfers are used to move unrestricted School Operating to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

III. OTHER INFORMATION

A. Risk Management

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, (e) workers compensation, and (f) medical/dental/vision costs for employees.

Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for damage to and loss of property and contents, general liability, errors and omissions and student accidents. Coverage limits and the deductibles on commercial policies have stayed relatively constant for the last several years. No settlement in excess of insurance coverage has been realized over the past three years.

B. Contingencies

Amounts received or receivable from grantor 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 treats the on-behalf funding, created by AS 39.35.280 and AS 14.25.085, as a special funding situation. AS 39.35.255 established the uniform contribution rate for PERS employers at 22%, with the State of Alaska contributing the difference between the total PERS actuarial required contributions and the amount employers contribute at 22% of covered payroll. AS 14.25.070 established the TRS employer contributions rate at 12.56%, with the State of Alaska contributing the difference between total TRS actuarial required contribution and the amount employers contribute at 12.56% of covered payroll.

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Per GASB 68 and 75, a special funding situation is created when a non-employer entity is legally responsible for making contributions directly to the pension plan that is used to provide pensions to the employees of another entity. Under GASB 68 and 75, "legal responsible" is determined by State statute. The State of Alaska created AS 39.35.80 and AS 14.25.085, which established the required contributions for the Employer and the State.

The District's current share of unfunded OPEB liabilities and assets related to PERS and 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, support services – instruction, and school administration, to report negative program revenues.

C. Employee Retirement Systems and Plans

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

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

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

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

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Notes to Basic Financial Statements, Continued

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

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

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

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

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

Membership	PERS	TRS
Active plan members	24,481	6,009
Participating employers	151	57

Alaska Retiree Healthcare Trust Plan (ARHCT)

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

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

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Notes to Basic Financial Statements, Continued

Retiree Medical Plan (RMP)

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

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

Healthcare Reimbursement Arrangement Plan

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

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

Investments

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

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

Rate of Return

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

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

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

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

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

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

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

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

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Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

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

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
PERS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.
TRS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement.
PERS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
TRS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
PERS Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.

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Notes to Basic Financial Statements, Continued

TRS Disability	Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
PERS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
TRS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 6.5% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 8.0% grading down to 4.5% EGWP: 7.5% grading down to 4.5%.

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

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

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

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Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

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

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

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

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

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Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

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

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 333,871	73,475	407,346

Public Employees Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$234,958 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2021 to a total of (\$123,027) to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

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

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	3,867,891
State's proportionate share of the net pension liability		<u>523,447</u>
Total	\$	<u>4,391,338</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability	\$	(2,716,331)
State's proportionate share of the ARHCT OPEB liability		<u>(356,747)</u>
Total	\$	<u>(3,073,078)</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(53,736)</u>
District's proportionate share of the RMP OPEB liability	\$	<u>(38,531)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>1,059,293</u>

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

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

	<u>June 30, 2020</u> Measurement	<u>June 30, 2021</u> Measurement	<u>Change</u>
Pension	0.0914%	0.1054%	0.0141%
OPEB:			
ARHCT	0.0913%	0.1059%	0.0146%
ODD	0.1190%	0.1219%	0.0030%
RMP	0.1485%	0.1436%	(0.0049%)

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2021, the District recognized pension and OPEB expense of \$380,691 and (\$1,092,714), respectively, for the year ended June 30, 2022. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(17,136)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(1,525,293)
Changes in proportion and differences between District contributions and proportionate share of contributions	95,861	-
District contributions subsequent to the measurement date	<u>333,871</u>	<u>-</u>
Total	<u>\$ 429,732</u>	<u>(1,542,429)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(28,526)
Changes of assumptions	-	(102,651)
Net difference between projected and actual earnings on OPEB plan investments	-	(1,271,097)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(20,699)
District contributions subsequent to the measurement date	<u>42,932</u>	<u>-</u>
Total	<u>\$ 42,932</u>	<u>(1,422,973)</u>

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(14,677)
Changes of assumptions	-	(408)
Net difference between projected and actual earnings on OPEB plan investments	-	(8,617)
Changes in proportion and differences between District contributions and proportionate share of contributions	4,376	(487)
District contributions subsequent to the measurement date	6,861	-
Total	\$ 11,237	(24,189)
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,865	(1,832)
Changes of assumptions	11,976	(22,899)
Net difference between projected and actual earnings on OPEB plan investments	-	(34,472)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(2,639)
District contributions subsequent to the measurement date	23,682	-
Total	\$ 38,523	(61,842)

\$333,871 and \$73,475 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities or an increase of the net pension and OPEB assets in the year ended June 30, 2022, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2022	\$ (275,732)	(449,654)	(3,816)	(9,959)
2023	(349,385)	(292,730)	(3,810)	(9,975)
2024	(377,938)	(314,331)	(3,901)	(10,323)
2025	(443,513)	(366,258)	(4,188)	(11,421)
2026	-	-	(1,815)	(1,676)
Thereafter	-	-	(2,283)	(3,647)
Total	\$ (1,446,568)	(1,422,973)	(19,813)	(47,001)

For the year ended June 30, 2022, the District recognized \$374,394 and (\$38,370) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

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

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability (asset)	\$ 5,728,885	3,867,891	2,304,417
Net OPEB ARHCT liability (asset)	\$ (1,776,440)	(2,716,331)	(3,496,841)
Net OPEB ODD liability (asset)	\$ (51,455)	(53,736)	(55,553)
Net OPEB RMP liability (asset)	\$ 25,148	(38,531)	(86,628)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ (3,588,210)	(2,716,331)	(1,664,202)
Net OPEB ODD liability (asset)	N/A	(53,736)	N/A
Net OPEB RMP liability (asset)	(93,513)	(38,531)	36,385

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

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

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

The School District contributed \$225,160 for the year ended June 30, 2022, which included forfeitures of \$11,846 which have been applied against contributions.

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

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

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

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

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

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

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

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

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

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	398,669	330,906	729,575

Teachers Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$1,621,317 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of (\$2,237,342), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

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

	Pension
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 4,957,937
State's proportionate share of the net pension liability	4,209,260
Total	\$ 9,167,197
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (7,526,477)
State's proportionate share of the ARHCT OPEB liability (asset)	(5,862,513)
Total	\$ (13,388,990)
District's proportionate share of the ODD OPEB liability (asset)	\$ (60,820)
District's proportionate share of the RMP OPEB liability (asset)	\$ (200,011)
Total District's share of net pension and OPEB liabilities and assets	\$ (2,829,371)

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

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, 2020 Measurement	June 30, 2021 Measurement	Change
Pension	0.4590%	0.6229%	0.1639%
OPEB:			
ARHCT	0.4578%	0.6473%	0.1895%
ODD	1.0111%	0.9979%	(0.0132%)
RMP	1.0145%	0.9961%	(0.0184%)

Based on the measurement date of June 30, 2021, the District recognized pension expense of \$315,416 and OPEB expense of (\$4,081,767), respectively, for the year ended June 30, 2022. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(47,665)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(5,118,558)
Changes in proportion and differences between District contributions and proportionate share of contributions	559,529	-
District contribution subsequent to the measurement date	398,669	-
Total	\$ 958,198	(5,166,223)
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(52,829)
Changes of assumptions	-	(217,292)
Net difference between projected and actual earnings on pension plan investments	-	(2,942,797)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(140,898)
District contribution subsequent to the measurement date	286,361	-
Total	\$ 286,361	(3,353,816)

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,135)
Changes of assumptions	-	(33)
Net difference between projected and actual earnings on pension plan investments	-	(7,791)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,446	(660)
District contribution subsequent to the measurement date	3,916	-
Total	\$ 6,362	(15,619)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 38,382	(6,477)
Changes of assumptions	13,586	(73,990)
Net difference between projected and actual earnings on pension plan investments	-	(78,654)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,795	(662)
District contribution subsequent to the measurement date	40,629	-
Total	\$ 95,392	(159,783)

\$398,669 and \$330,906 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liability and as an increase to the net pension and OPEB assets in the year ended June 30, 2022 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2022	\$ (675,224)	(1,100,036)	(2,647)	(22,666)
2023	(1,167,321)	(677,940)	(2,631)	(22,700)
2024	(1,268,804)	(727,960)	(2,727)	(23,617)
2025	(1,495,345)	(847,880)	(3,007)	(26,341)
2026	-	-	(805)	(4,167)
Thereafter	-	-	(1,356)	(5,529)
Total	\$ (4,606,694)	(3,353,816)	(13,173)	(105,020)

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2022, the District recognized \$1,489,135 and (\$202,176) of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability	\$ 10,023,626	4,957,937	691,444
Net OPEB ARHCT liability (asset)	\$ (5,423,055)	(7,526,477)	(9,266,768)
Net OPEB ODD liability (asset)	\$ (60,970)	(60,820)	(60,750)
Net OPEB RMP liability (asset)	\$ (73,859)	(200,011)	(294,368)

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

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	\$ 10,023,626	(7,526,477)	(5,180,673)
Net OPEB ODD liability (asset)	\$ (5,423,055)	(60,820)	N/A
Net OPEB RMP liability (asset)	\$ (73,859)	(200,011)	(52,861)

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

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

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

The School District contributed \$462,896 for the year ended June 30, 2022, which included forfeitures of \$23,858 which has been applied against contributions.

D. Related Parties

Sitka School District received contributions from the City of Sitka in the amount of \$7,707,150.

E. Alternative Retirement Plans

The District participates in a 403(b) plan through OMNI Group. The District will match up to \$1,000 per calendar year for all employees who are members of the Administrator's Association. The District does not match any contributions for employees who are not members of the Administrator's Association. All staff are eligible to participate in the 403(b) plan up to a maximum contribution of \$20,500 in 2022. For the year ended June 30, 2022, the District contributed \$7,000.

Additionally, the District participates in a 457 plan through Alaska Deferred Compensation Plan. The District will match up to \$1,000 per calendar year for all employees who are members of the Administrator's Association. The District does not match any contributions for employees who are not members of the Administrator's Association. All staff are eligible to participate in the 457 plan up to a maximum contribution of \$20,500 in 2022. For the year ended June 30, 2022, the District contributed \$0.

F. Subsequent Accounting Pronouncements

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

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

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Basic Financial Statements, Continued

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

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

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

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

School Operating Fund

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

Year Ended June 30, 2022

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Local sources:				
Other	\$ 45,000	73,000	115,513	42,513
E-rate	88,160	251,581	179,737	(71,844)
Intergovernmental:				
City appropriations	7,614,150	7,557,150	7,424,930	(132,220)
Forest receipts-passed through City and Borough of Sitka	600,000	194,000	599,385	405,385
State of Alaska	12,991,412	13,740,418	13,720,439	(19,979)
Federal sources	100,000	-	69,431	69,431
Total revenues	<u>21,438,722</u>	<u>21,816,149</u>	<u>22,109,435</u>	<u>293,286</u>
Expenditures:				
Current:				
Instruction	10,510,732	9,995,088	10,910,605	(915,517)
Special education instruction	3,853,899	4,451,015	3,159,695	1,291,320
Special education support services - students	966,581	837,112	761,435	75,677
Support services - students	770,516	676,481	661,449	15,032
Support services - instruction	483,371	432,235	531,489	(99,254)
School administration	1,131,889	1,159,938	1,173,295	(13,357)
School administration support services	633,550	681,103	682,409	(1,306)
District administration	532,058	581,762	599,711	(17,949)
District administration support services	812,909	1,339,653	1,414,923	(75,270)
Operation and maintenance of plant	2,342,472	2,453,613	2,458,298	(4,685)
Student activities	268,208	278,633	207,931	70,702
Community services	-	-	16,886	(16,886)
Total expenditures	<u>22,306,185</u>	<u>22,886,633</u>	<u>22,578,126</u>	<u>308,507</u>
Excess (deficiency) of revenues over expenditures	<u>(867,463)</u>	<u>(1,070,484)</u>	<u>(468,691)</u>	<u>601,793</u>
Other financing sources (uses):				
Transfers in	-	1,320,484	-	(1,320,484)
Transfers out	-	-	(165,000)	(165,000)
Total other financing sources (uses)	<u>-</u>	<u>1,320,484</u>	<u>(165,000)</u>	<u>(1,485,484)</u>
Net change in fund balance	<u>\$ (867,463)</u>	<u>250,000</u>	<u>(633,691)</u>	<u>(883,691)</u>
Fund balance, beginning of year			<u>3,471,906</u>	
Fund balance, end of year			<u>\$ 2,838,215</u>	

See accompanying Notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
 (A Component Unit of the City and Borough of Sitka, Alaska)
 Schedule of District's Proportionate Share of the Net Pension Liability

Public Employees' Retirement System (PERS)

June 30, 2022

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0665%	\$ 3,102,489	\$ 3,102,489	\$ 6,204,978	\$ 2,938,606	105.58%	62.37%
2016	0.1175%	\$ 5,696,981	\$ 1,525,360	\$ 7,222,341	\$ 2,938,606	193.87%	63.96%
2017	0.1241%	\$ 6,937,517	\$ 874,158	\$ 7,811,675	\$ 3,072,987	225.76%	59.55%
2018	0.0932%	\$ 4,817,187	\$ 1,796,288	\$ 6,613,475	\$ 2,968,084	162.30%	63.37%
2019	0.1069%	\$ 5,310,644	\$ 1,540,684	\$ 6,851,328	\$ 2,896,500	183.35%	65.19%
2020	0.0978%	\$ 5,353,612	\$ 2,124,911	\$ 7,478,523	\$ 2,859,932	187.19%	63.42%
2021	0.0914%	\$ 5,393,090	\$ 2,230,687	\$ 7,623,777	\$ 2,879,514	187.29%	61.61%
2022	0.1054%	\$ 3,867,891	\$ 523,447	\$ 4,391,338	\$ 2,816,293	137.34%	74.46%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0932%	\$ 787,495	\$ 293,493	\$ 1,080,988	\$ 2,968,084	26.53%	89.68%
2019	0.1070%	\$ 1,097,874	\$ 318,408	\$ 1,416,282	\$ 2,896,500	37.90%	88.12%
2020	0.0977%	\$ 144,992	\$ 57,640	\$ 202,632	\$ 2,859,932	5.07%	98.13%
2021	0.0913%	\$ (413,432)	\$ (171,342)	\$ (584,774)	\$ 2,879,514	-14.36%	106.15%
2022	0.1059%	\$ (2,716,331)	\$ (356,747)	\$ (3,073,078)	\$ 2,816,293	-96.45%	135.54%
Occupational Death and Disability (ODD):							
2018	0.1681%	\$ (23,848)	\$ -	\$ (23,848)	\$ 2,968,084	-0.80%	212.97%
2019	0.1622%	\$ (31,492)	\$ -	\$ (31,492)	\$ 2,896,500	-1.09%	270.62%
2020	0.1248%	\$ (30,253)	\$ -	\$ (30,253)	\$ 2,859,932	-1.06%	297.43%
2021	0.1190%	\$ (32,428)	\$ -	\$ (32,428)	\$ 2,879,514	-1.13%	283.80%
2022	0.1219%	\$ (53,736)	\$ -	\$ (53,736)	\$ 2,816,293	-1.91%	374.22%
Retiree Medical Plan (RMP):							
2018	0.1681%	\$ 8,765	\$ -	\$ 8,765	\$ 816,927	1.07%	93.98%
2019	0.1622%	\$ 20,633	\$ -	\$ 20,633	\$ 844,455	2.44%	88.71%
2020	0.1570%	\$ 37,556	\$ -	\$ 37,556	\$ 848,827	4.42%	83.17%
2021	0.1485%	\$ 10,530	\$ -	\$ 10,530	\$ 916,864	1.15%	92.23%
2022	0.1436%	\$ (38,531)	\$ -	\$ (38,531)	\$ 946,224	-4.07%	115.10%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 272,456	\$ (272,456)	\$ -	\$ 2,938,606	9.27%
2016	\$ 269,023	\$ (269,023)	\$ -	\$ 3,072,987	8.75%
2017	\$ 301,611	\$ (301,611)	\$ -	\$ 2,968,084	10.16%
2018	\$ 334,315	\$ (334,315)	\$ -	\$ 2,896,500	11.54%
2019	\$ 307,508	\$ (307,685)	\$ (177)	\$ 2,859,932	10.75%
2020	\$ 287,427	\$ (285,004)	\$ 2,423	\$ 2,879,514	9.98%
2021	\$ 321,030	\$ (326,877)	\$ (5,847)	\$ 2,816,293	11.40%
2022	\$ 334,576	\$ (333,871)	\$ 705	\$ 2,875,027	11.64%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 95,295	\$ (95,295)	\$ -	\$ 2,896,500	3.29%
2019	\$ 111,241	\$ (111,241)	\$ -	\$ 2,859,932	3.89%
2020	\$ 114,547	\$ (114,547)	\$ -	\$ 2,879,514	3.98%
2021	\$ 51,393	\$ (51,393)	\$ -	\$ 2,816,293	1.82%
2022	\$ 42,932	\$ (42,932)	\$ -	\$ 2,875,027	1.49%
Occupational Death and Disability (ODD):					
2018	\$ 2,937	\$ (2,937)	\$ -	\$ 2,896,500	0.10%
2019	\$ 5,095	\$ (5,095)	\$ -	\$ 2,859,932	0.18%
2020	\$ 5,332	\$ (5,332)	\$ -	\$ 2,879,514	0.19%
2021	\$ 6,503	\$ (6,503)	\$ -	\$ 2,816,293	0.23%
2022	\$ 6,861	\$ (6,861)	\$ -	\$ 2,875,027	0.24%
Retiree Medical Plan (RMP):					
2018	\$ 18,902	\$ (18,902)	\$ -	\$ 844,455	2.24%
2019	\$ 18,422	\$ (18,422)	\$ -	\$ 848,827	2.17%
2020	\$ 26,900	\$ (26,900)	\$ -	\$ 916,864	2.93%
2021	\$ 26,641	\$ (26,641)	\$ -	\$ 946,224	2.82%
2022	\$ 23,682	\$ (23,682)	\$ -	\$ 1,023,455	2.31%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2022

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.1966%	\$ 5,895,134	\$ 30,363,470	\$ 36,258,604	\$ 3,535,278	166.75%	55.70%
2016	0.4455%	\$ 8,289,016	\$ 13,253,180	\$ 21,542,196	\$ 9,091,789	91.17%	73.82%
2017	0.5214%	\$ 11,905,227	\$ 14,155,094	\$ 26,060,321	\$ 8,937,391	133.21%	68.40%
2018	0.4313%	\$ 8,741,497	\$ 15,254,527	\$ 23,996,024	\$ 9,076,883	96.31%	72.39%
2019	0.4646%	\$ 8,892,956	\$ 13,222,311	\$ 22,115,267	\$ 10,090,645	88.13%	74.09%
2020	0.5096%	\$ 9,521,473	\$ 14,117,031	\$ 23,638,504	\$ 9,339,817	101.94%	74.68%
2021	0.4590%	\$ 9,332,201	\$ 16,192,660	\$ 25,524,861	\$ 9,157,572	101.91%	72.81%
2022	0.6229%	\$ 4,957,937	\$ 4,209,260	\$ 9,167,197	\$ 9,017,648	54.98%	89.43%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Proportionate Share of the Net OPEB Liability (Asset)

Teachers' Retirement System (TRS)

June 30, 2022

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.4302%	\$ 791,247	\$ 1,386,547	\$ 2,177,794	\$ 9,076,883	8.72%	93.75%
2019	0.4637%	\$ 1,441,796	\$ 2,151,883	\$ 3,593,679	\$ 10,090,645	14.29%	90.23%
2020	0.5083%	\$ (776,847)	\$ (1,156,228)	\$ (1,933,075)	\$ 9,339,817	-8.32%	105.50%
2021	0.4578%	\$ (1,637,771)	\$ (2,854,334)	\$ (4,492,105)	\$ 9,157,572	-17.88%	113.78%
2022	0.6473%	\$ (7,526,477)	\$ (5,862,513)	\$ (13,388,990)	\$ 9,017,648	-83.46%	145.41%
Occupational Death and Disability (ODD):							
2018	1.0731%	\$ (35,069)	\$ -	\$ (35,069)	\$ 9,076,883	-0.39%	1342.59%
2019	1.0581%	\$ (37,097)	\$ -	\$ (37,097)	\$ 10,090,645	-0.37%	1304.81%
2020	1.0728%	\$ (43,139)	\$ -	\$ (43,139)	\$ 9,339,817	-0.46%	1409.77%
2021	1.0110%	\$ (43,526)	\$ -	\$ (43,526)	\$ 9,157,572	-0.48%	931.08%
2022	0.9979%	\$ (60,820)	\$ -	\$ (60,820)	\$ 9,017,648	-0.67%	1254.36%
Retiree Medical Plan (RMP):							
2018	1.0731%	\$ (50,865)	\$ -	\$ (50,865)	\$ 2,755,454	-1.85%	118.16%
2019	1.0581%	\$ (33,838)	\$ -	\$ (33,838)	\$ 2,903,471	-1.17%	109.56%
2020	1.0718%	\$ (41,114)	\$ -	\$ (41,114)	\$ 3,895,446	-1.06%	110.03%
2021	1.0145%	\$ (100,082)	\$ -	\$ (100,082)	\$ 3,343,296	-2.99%	125.59%
2022	0.9961%	\$ (200,011)	\$ -	\$ (200,011)	\$ 3,410,843	-5.86%	142.54%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 458,336	\$ (458,336)	\$ -	\$ 9,091,789	5.04%
2016	\$ 409,792	\$ (409,792)	\$ -	\$ 8,937,391	4.59%
2017	\$ 456,554	\$ (456,554)	\$ -	\$ 9,076,883	5.03%
2018	\$ 507,918	\$ (507,918)	\$ -	\$ 10,090,645	5.03%
2019	\$ 437,223	\$ (436,775)	\$ 448	\$ 9,339,817	4.68%
2020	\$ 431,579	\$ (438,217)	\$ (6,638)	\$ 9,157,572	4.71%
2021	\$ 351,061	\$ (344,183)	\$ 6,878	\$ 9,017,648	3.89%
2022	\$ 374,811	\$ (398,669)	\$ (23,858)	\$ 9,494,196	3.95%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2022

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 251,550	\$ (251,550)	\$ -	\$ 10,090,645	2.49%
2019	\$ 210,624	\$ (210,624)	\$ -	\$ 9,339,817	2.26%
2020	\$ 243,391	\$ (243,391)	\$ -	\$ 9,157,572	2.66%
2021	\$ 314,420	\$ (314,420)	\$ -	\$ 9,017,648	3.49%
2022	\$ 286,361	\$ (286,361)	\$ -	\$ 9,494,196	3.02%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 10,090,645	0.00%
2019	\$ 3,349	\$ (3,349)	\$ -	\$ 9,339,817	0.04%
2020	\$ 3,329	\$ (3,329)	\$ -	\$ 9,157,572	0.04%
2021	\$ 3,612	\$ (3,612)	\$ -	\$ 9,017,648	0.04%
2022	\$ 3,916	\$ (3,916)	\$ -	\$ 9,494,196	0.04%
Retiree Medical Plan (RMP):					
2018	\$ 34,609	\$ (34,609)	\$ -	\$ 2,903,471	1.19%
2019	\$ 33,065	\$ (33,065)	\$ -	\$ 3,895,446	0.85%
2020	\$ 45,336	\$ (45,336)	\$ -	\$ 3,343,296	1.36%
2021	\$ 42,000	\$ (42,000)	\$ -	\$ 3,410,843	1.23%
2022	\$ 40,629	\$ (40,629)	\$ -	\$ 3,685,478	1.10%

See accompanying notes to Required Supplementary Information.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Required Supplementary Information

June 30, 2022

1. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the school operating fund. All annual appropriations lapse at fiscal yearend.

The adopted School Operating Fund budget is submitted to the City for approval of the local appropriations. The approved budget is also 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 originally adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent. Annual appropriations for the School Operating Fund lapse at fiscal year-end.

The appropriated budget is prepared by fund, function, and object. The District's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require approval of the School Board.

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. Encumbrances outstanding at year end are reported as unassigned fund balances since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, are disclosed as commitments.

The following functions had expenditures in excess of appropriations in the General Fund:

	Amount in Excess of <u>Appropriation</u>
Instruction	\$ 915,517
Support Services – instruction	99,254
School Administration	13,357
School Administration Support Services	1,306
District Administration	17,949
District Administration Support Services	75,270
Operation and Maintenance of Plant	4,685
Community Services	16,886

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Required Supplementary Information, Continued

2. Public Employees' Retirement System

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

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

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

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

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

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

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

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

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

Schedule of District Contributions (Pension) and (OPEB)

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

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Required Supplementary Information, Continued

3. Teachers' Retirement System

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

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

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

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

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

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

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

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

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

Schedule of District Contributions (Pension) and (OPEB)

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

**ADDITIONAL SUPPLEMENTARY
INFORMATION**

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

School Operating Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other	\$ 73,000	115,513	42,513
E-rate	251,581	179,737	(71,844)
Intergovernmental:			
City appropriations	7,557,150	7,424,930	(132,220)
Forest receipts-passed through City and Borough of Sitka	194,000	599,385	405,385
State of Alaska:			
Foundation program	11,816,363	11,816,364	1
Quality schools	43,213	43,213	-
On behalf TRS	1,662,120	1,621,317	(40,803)
On behalf PERS	193,722	234,958	41,236
Other	-	4,587	4,587
Federal sources:			
Impact aid	25,000	60,816	35,816
Discretionary funding	-	8,000	8,000
Other	-	615	615
Total revenues	<u>21,816,149</u>	<u>22,109,435</u>	<u>293,286</u>
Expenditures:			
Current:			
Instruction:			
Certificated salaries	5,801,990	6,941,547	(1,139,557)
Non-certificated salaries	102,170	81,429	20,741
Employee benefits	3,266,367	3,233,227	33,140
Transportation allowance	-	329	(329)
Professional and technical services	96,600	64,535	32,065
Staff travel	45,100	28,886	16,214
Student travel	4,300	3,540	760
Utility services	9,000	6,840	2,160
Other purchased services	49,466	35,900	13,566
Supplies, materials and media	604,595	504,914	99,681
Other	5,000	286	4,714
Equipment	10,500	9,172	1,328
Total instruction	<u>9,995,088</u>	<u>10,910,605</u>	<u>(915,517)</u>
Special education instruction:			
Certificated salaries	1,239,171	112,451	1,126,720
Non-certificated salaries	1,178,802	1,139,324	39,478
Employee benefits	1,812,822	1,709,725	103,097
Transportation allowance	-	11	(11)
Professional and technical services	100,000	102,928	(2,928)
Staff travel	9,000	8,060	940
Student travel	73,000	65,646	7,354
Other purchased services	8,500	353	8,147
Supplies, materials and media	29,720	21,197	8,523
Total special education instruction	<u>4,451,015</u>	<u>3,159,695</u>	<u>1,291,320</u>
Special education support services - students:			
Certificated salaries	274,800	248,778	26,022
Non-certificated salaries	71,425	73,522	(2,097)
Employee benefits	209,537	235,541	(26,004)
Professional and technical services	242,850	168,505	74,345
Staff travel	13,000	15,360	(2,360)
Other purchased services	6,000	3,826	2,174
Supplies, materials and media	19,500	15,903	3,597
Total special education support services - students	<u>837,112</u>	<u>761,435</u>	<u>75,677</u>

(Continued)

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

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:			
Support services - students:			
Certificated salaries	\$ 367,289	372,753	(5,464)
Non-certificated salaries	46,360	35,448	10,912
Employee benefits	250,532	245,985	4,547
Transportation allowance	500	-	500
Professional and technical services	5,500	6,850	(1,350)
Student travel	3,500	-	3,500
Supplies, materials and media	2,800	413	2,387
Total support services - students	<u>676,481</u>	<u>661,449</u>	<u>15,032</u>
Support services - instruction:			
Certificated salaries	154,138	154,438	(300)
Employee benefits	94,597	96,459	(1,862)
Professional and technical services	8,500	4,722	3,778
Utility services	174,000	275,870	(101,870)
Supplies, materials and media	1,000	-	1,000
Total support services - instruction	<u>432,235</u>	<u>531,489</u>	<u>(99,254)</u>
School administration:			
Certificated salaries	747,976	765,188	(17,212)
Employee benefits	383,507	388,625	(5,118)
Transportation allowance	-	2,100	(2,100)
Professional and technical services	5,350	-	5,350
Staff travel	2,420	-	2,420
Utility services	3,000	313	2,687
Supplies, materials and media	17,685	17,069	616
Total school administration	<u>1,159,938</u>	<u>1,173,295</u>	<u>(13,357)</u>
School administration support services:			
Non-certificated salaries	355,457	370,498	(15,041)
Employee benefits	325,646	311,911	13,735
Total school administration support services	<u>681,103</u>	<u>682,409</u>	<u>(1,306)</u>
District administration:			
Certificated salaries	157,600	162,182	(4,582)
Non-certificated salaries	58,973	106,750	(47,777)
Employee benefits	134,312	103,467	30,845
Transportation allowance	-	1,000	-
Professional and technical services	120,500	117,621	2,879
Staff travel	27,000	24,932	2,068
Other purchased services	27,570	30,309	(2,739)
Insurance and bond premiums	24,257	23,958	299
Supplies, materials and media	8,550	10,953	(2,403)
Other	23,000	18,539	4,461
Total district administration	<u>581,762</u>	<u>599,711</u>	<u>(17,949)</u>

(Continued)

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

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	\$ 347,839	379,217	(31,378)
Employee benefits	247,981	184,299	63,682
Professional and technical services	95,000	83,513	11,487
Utility services	-	188	(188)
Other purchased services	70,000	84,697	(14,697)
Insurance and bond premiums	200,000	198,403	1,597
Supplies, materials and media	485,833	638,374	(152,541)
Total district administration support services	<u>1,446,653</u>	<u>1,568,691</u>	<u>(122,038)</u>
Indirect cost recoveries	<u>(107,000)</u>	<u>(153,768)</u>	<u>46,768</u>
Net district administration support services	<u>1,339,653</u>	<u>1,414,923</u>	<u>(75,270)</u>
Operation and maintenance of plant:			
Certificated salaries	-	84,424	(84,424)
Non-certificated salaries	355,126	247,942	107,184
Employee benefits	226,435	205,030	21,405
Professional and technical services	16,000	15,052	948
Utility services	169,774	163,236	6,538
Energy	875,451	985,910	(110,459)
Other purchased services	584,006	548,620	35,386
Insurance and bond premiums	171,066	162,578	8,488
Supplies, materials and media	55,755	45,506	10,249
Total operation and maintenance of plant	<u>2,453,613</u>	<u>2,458,298</u>	<u>(4,685)</u>
Student activities:			
Certificated salaries	151,522	71,950	79,572
Non-certificated salaries	47,950	59,300	(11,350)
Employee benefits	63,051	71,371	(8,320)
Student travel	10,000	-	10,000
Supplies, materials and media	450	-	450
Other	5,660	5,310	350
Total student activities	<u>278,633</u>	<u>207,931</u>	<u>70,702</u>
Community services -			
Employee benefits	<u>-</u>	<u>16,886</u>	<u>(16,886)</u>
Total expenditures	<u>22,886,633</u>	<u>22,578,126</u>	<u>308,507</u>
Excess (deficiency) of revenues over expenditures	<u>(1,070,484)</u>	<u>(468,691)</u>	<u>601,793</u>
Other financing sources (uses):			
Transfers in	1,320,484	-	(1,320,484)
Transfers out - special revenue funds:			
Swimming pool	-	(165,000)	(165,000)
Total other financing sources (uses)	<u>1,320,484</u>	<u>(165,000)</u>	<u>(1,485,484)</u>
Net change in fund balance	<u>\$ 250,000</u>	<u>(633,691)</u>	<u>(883,691)</u>
Fund balance, beginning of year		<u>3,471,906</u>	
Fund balance, end of year		<u>\$ 2,838,215</u>	

SITKA SCHOOL DISTRICT
 (A COMPONENT UNIT OF THE CITY AND BOROUGH OF SITKA, ALASKA)

OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet

June 30, 2022

	Special Revenue Funds							
<u>Assets</u>	<u>Student Transportation</u>	<u>Community Schools</u>	<u>Alternative Schools</u>	<u>Preschool Planning Program</u>	<u>Alaska Safe Children's Act</u>	<u>COVID-19 Screening</u>	<u>Youth Risk Behavior</u>	<u>Farm to School</u>
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-
Accounts receivable	-	-	26,000	91,127	-	56,219	-	14,219
Due from other funds	68,265	227,916	-	-	4,731	-	1,134	-
Total assets	<u>68,265</u>	<u>227,916</u>	<u>26,000</u>	<u>91,127</u>	<u>4,731</u>	<u>56,219</u>	<u>1,134</u>	<u>14,219</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	7,236	225	-	-	-
Due to other funds	-	-	26,000	83,891	-	56,219	-	14,219
Unearned revenues	-	-	-	-	4,506	-	1,134	-
Total liabilities	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>91,127</u>	<u>4,731</u>	<u>56,219</u>	<u>1,134</u>	<u>14,219</u>
Fund balances:								
Committed	68,265	227,916	-	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 68,265</u>	<u>227,916</u>	<u>26,000</u>	<u>91,127</u>	<u>4,731</u>	<u>56,219</u>	<u>1,134</u>	<u>14,219</u>

(Continued)

SITKA SCHOOL DISTRICT
(A COMPONENT UNIT OF THE CITY AND BOROUGH OF SITKA, ALASKA)

OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, Continued

Assets	Special Revenue Funds								
	Equipment	Food Service Program	Fresh Fruit Fresh Vegetable FY21-FY22	ESEA/ARP	Title VI-B	Student Support and Academic Enrichment Title VI-A	Migrant Education Title I-C	Title I School Improvement Program	Carl Perkins
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-
Accounts receivable	12,719	68,295	8,097	136,431	134,714	10,673	38,707	7,675	31,216
Due from other funds	-	274,790	-	-	-	-	-	-	-
Total assets	<u>12,719</u>	<u>343,085</u>	<u>8,097</u>	<u>136,431</u>	<u>134,714</u>	<u>10,673</u>	<u>38,707</u>	<u>7,675</u>	<u>31,216</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	-	-	-	-	60	-	-	-	-
Due to other funds	12,719	-	8,097	136,431	134,654	10,673	38,707	7,675	31,216
Unearned revenues	-	-	-	-	-	-	-	-	-
Total liabilities	<u>12,719</u>	<u>-</u>	<u>8,097</u>	<u>136,431</u>	<u>134,714</u>	<u>10,673</u>	<u>38,707</u>	<u>7,675</u>	<u>31,216</u>
Fund balances:									
Committed	-	343,085	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ <u>12,719</u>	<u>343,085</u>	<u>8,097</u>	<u>136,431</u>	<u>134,714</u>	<u>10,673</u>	<u>38,707</u>	<u>7,675</u>	<u>31,216</u>

(Continued)

SITKA SCHOOL DISTRICT
(A COMPONENT UNIT OF THE CITY AND BOROUGH OF SITKA, ALASKA)

OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, Continued

Assets	Special Revenue Funds								
	Title III Language Acquisition	COVID-19 Governor's Emergency Education Relief Act: ESSER II	New Visions Grant	COVID-19 CRRSA Act: ESSER III	STEPS	Sitka AmeriCorps	Sitka Connections AmeriCorps 2021 Program	Americorp Mini-Grant	STEAM-Making
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-	-
Accounts receivable	2,890	16,232	-	192,670	135,500	35,500	-	4,050	52,233
Due from other funds	-	-	4,360	-	-	-	1,441	-	-
Total assets	<u>2,890</u>	<u>16,232</u>	<u>4,360</u>	<u>192,670</u>	<u>135,500</u>	<u>35,500</u>	<u>1,441</u>	<u>4,050</u>	<u>52,233</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	-	-	-	228	621	2,707	1,441	1,016	-
Due to other funds	2,890	16,232	-	192,442	134,879	32,793	-	3,034	52,233
Unearned revenues	-	-	4,360	-	-	-	-	-	-
Total liabilities	<u>2,890</u>	<u>16,232</u>	<u>4,360</u>	<u>192,670</u>	<u>135,500</u>	<u>35,500</u>	<u>1,441</u>	<u>4,050</u>	<u>52,233</u>
Fund balances:									
Committed	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 2,890</u>	<u>16,232</u>	<u>4,360</u>	<u>192,670</u>	<u>135,500</u>	<u>35,500</u>	<u>1,441</u>	<u>4,050</u>	<u>52,233</u>

(Continued)

SITKA SCHOOL DISTRICT
(A COMPONENT UNIT OF THE CITY AND BOROUGH OF SITKA, ALASKA)

OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, Continued

Assets	Special Revenue Funds							
	Youth Cultural	Indian Education	Equipment and Textbooks	Charitable Trust	Citizens Donation	Easy Grant for Sitka Highschool Library	Arts, Culture and Technology Integration Teachers	Sealaska Heritage
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-
Accounts receivable	-	18,036	-	-	-	-	-	-
Due from other funds	10,000	-	8,955	8,130	29,211	17,948	63,004	57,519
Total assets	<u>10,000</u>	<u>18,036</u>	<u>8,955</u>	<u>8,130</u>	<u>29,211</u>	<u>17,948</u>	<u>63,004</u>	<u>57,519</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	-	-	-	3,004	-
Due to other funds	-	18,036	-	-	-	-	-	-
Unearned revenues	10,000	-	-	-	-	17,948	60,000	57,519
Total liabilities	<u>10,000</u>	<u>18,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,948</u>	<u>63,004</u>	<u>57,519</u>
Fund balances:								
Committed	-	-	8,955	8,130	29,211	-	-	-
Total liabilities and fund balances	\$ <u>10,000</u>	<u>18,036</u>	<u>8,955</u>	<u>8,130</u>	<u>29,211</u>	<u>17,948</u>	<u>63,004</u>	<u>57,519</u>

(Continued)

SITKA SCHOOL DISTRICT
(A COMPONENT UNIT OF THE CITY AND BOROUGH OF SITKA, ALASKA)

OTHER GOVERNMENTAL FUNDS

Combining Balance Sheet, Continued

Assets	Special Revenue Funds						Total Special Revenue Funds	Capital Projects Fund	Total Other Governmental Funds
	Safeway - Alberton's Foundation	Community Schools Recycling Project	Swimming Pool	Ventures	Performing Arts Center	Student Activities		District-Wide Major Maintenance	
Cash and cash equivalents	\$ -	-	-	-	-	787,150	787,150	-	787,150
Accounts receivable	-	-	3,060	942	-	1,101	1,098,306	150,000	1,248,306
Due from other funds	4,620	25,515	15,409	344,592	173,212	-	1,340,752	-	1,340,752
Total assets	<u>4,620</u>	<u>25,515</u>	<u>18,469</u>	<u>345,534</u>	<u>173,212</u>	<u>788,251</u>	<u>3,226,208</u>	<u>150,000</u>	<u>3,376,208</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	-	-	11,014	2,299	750	-	30,601	-	30,601
Due to other funds	-	-	-	-	-	1,101	1,014,141	150,000	1,164,141
Unearned revenues	1,231	-	-	-	-	-	156,698	-	156,698
Total liabilities	<u>1,231</u>	<u>-</u>	<u>11,014</u>	<u>2,299</u>	<u>750</u>	<u>1,101</u>	<u>1,201,440</u>	<u>150,000</u>	<u>1,351,440</u>
Fund balances:									
Committed	<u>3,389</u>	<u>25,515</u>	<u>7,455</u>	<u>343,235</u>	<u>172,462</u>	<u>787,150</u>	<u>2,024,768</u>	<u>-</u>	<u>2,024,768</u>
Total liabilities and fund balances	\$ <u>4,620</u>	<u>25,515</u>	<u>18,469</u>	<u>345,534</u>	<u>173,212</u>	<u>788,251</u>	<u>3,226,208</u>	<u>150,000</u>	<u>3,376,208</u>

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2022

	Special Revenue Funds									
	Student Transportation	Community Schools	Alternative Schools	Preschool Planning Program	Alaska Safe Children's Act	COVID-19 Screening	Youth Risk Behavior	Farm to School	Equipment	Nutritional Alaska Foods
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
City appropriations	-	-	-	-	-	-	-	-	-	-
State of Alaska	511,834	-	26,000	142,627	5,653	-	2,000	-	-	2,556
Federal sources	-	-	-	-	-	203,371	-	14,219	12,719	-
Total revenues	<u>511,834</u>	<u>-</u>	<u>26,000</u>	<u>142,627</u>	<u>5,653</u>	<u>203,371</u>	<u>2,000</u>	<u>14,219</u>	<u>12,719</u>	<u>2,556</u>
Expenditures:										
Instruction	-	-	24,466	134,212	5,653	191,371	2,000	14,219	-	-
Special education instruction	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-	-
District administration support services	-	-	1,534	8,415	-	12,000	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	573,769	-	-	-	-	-	-	-	-	-
Community services	-	4,908	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	12,719	2,556
Total expenditures	<u>573,769</u>	<u>4,908</u>	<u>26,000</u>	<u>142,627</u>	<u>5,653</u>	<u>203,371</u>	<u>2,000</u>	<u>14,219</u>	<u>12,719</u>	<u>2,556</u>
Excess (deficiency) of revenues over expenditures	<u>(61,935)</u>	<u>(4,908)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(61,935)</u>	<u>(4,908)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>130,200</u>	<u>232,824</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 68,265</u>	<u>227,916</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Other Governmental Funds

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

	Special Revenue Funds									
	Food Service Program	Fresh Fruit Fresh Vegetable FY20-21	Fresh Fruit Fresh Vegetable FY21-FY22	ESEA/ARP	Title VI-B	Preschool Grant	Student Support and Academic Enrichment Title IV-A	Migrant Education Title I-C	Title I School Improvement Program	Carl Perkins
Revenues:										
Local sources:										
Charges for services	\$ 8,581	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
City appropriations	-	-	-	-	-	-	-	-	-	-
State of Alaska	-	-	-	-	-	-	-	-	-	-
Federal sources	658,828	15,375	38,193	249,937	359,907	21,484	21,163	145,830	24,999	44,979
Total revenues	667,409	15,375	38,193	249,937	359,907	21,484	21,163	145,830	24,999	44,979
Expenditures:										
Instruction	-	-	-	235,191	-	-	-	-	23,524	43,361
Special education instruction	-	-	-	-	338,672	20,217	-	-	-	-
Support services - students	-	-	-	-	-	-	19,914	138,647	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-	-
District administration support services	-	964	2,531	14,746	21,235	1,267	1,249	7,183	1,475	1,618
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-	-
Food services	651,628	14,411	35,662	-	-	-	-	-	-	-
Total expenditures	651,628	15,375	38,193	249,937	359,907	21,484	21,163	145,830	24,999	44,979
Excess (deficiency) of revenues over expenditures	15,781	-	-	-	-	-	-	-	-	-
Other financing sources (uses):										
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	15,781	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	327,304	-	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ 343,085	-	-	-	-	-	-	-	-	-

(Continued)

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Other Governmental Funds

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

	Special Revenue Funds								
	Title III Language Acquisition	COVID-19 Governor's Emergency Education Relief Act: ESSER II	New Visions Grant	COVID-19 CRRSA Act	STEPS	Sitka AmeriCorps	Sitka Connections AmeriCorps 2021 Program	Americorp Mini-Grant	STEAM-Making
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other	-	-	-	-	281,533	135,000	25,000	-	82,034
Intergovernmental:									
City appropriations	-	-	-	-	-	-	-	-	-
State of Alaska	-	-	2,553	-	-	-	-	-	-
Federal sources	2,890	290,790	4,553	641,388	-	180,500	100,000	21,886	-
Total revenues	<u>2,890</u>	<u>290,790</u>	<u>7,106</u>	<u>641,388</u>	<u>281,533</u>	<u>315,500</u>	<u>125,000</u>	<u>21,886</u>	<u>82,034</u>
Expenditures:									
Instruction	-	287,495	7,106	528,546	281,533	-	-	-	82,034
Special education instruction	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-
Support services - instruction	2,890	-	-	-	-	-	-	-	-
District administration support services	-	3,295	-	37,842	-	17,785	9,148	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	372,715	115,852	21,886	-
Food services	-	-	-	-	-	-	-	-	-
Total expenditures	<u>2,890</u>	<u>290,790</u>	<u>7,106</u>	<u>566,388</u>	<u>281,533</u>	<u>390,500</u>	<u>125,000</u>	<u>21,886</u>	<u>82,034</u>
Excess (deficiency) of revenues over expenditures	-	-	-	75,000	-	(75,000)	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	75,000	-	-	-
Transfers out	-	-	-	(75,000)	-	-	-	-	-
Net other financing sources (uses)	-	-	-	<u>(75,000)</u>	-	<u>75,000</u>	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Other Governmental Funds

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

	Special Revenue Funds								
	Indian Education	Shee Atika CARES	Equipment and Textbooks	Charitable Trust	Citizens Donation	Margaret A Cargill Pass-through	Easy Grant for Sitka Highschool Library	Arts, Culture and Technology Integration Teachers	Sealaska Heritage
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other	-	50,000	-	22,620	1,500	337	52	212,961	10,141
Intergovernmental:									
City appropriations	-	-	-	-	-	-	-	-	-
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources	140,854	-	-	-	-	-	6,000	-	-
Total revenues	<u>140,854</u>	<u>50,000</u>	<u>-</u>	<u>22,620</u>	<u>1,500</u>	<u>337</u>	<u>6,052</u>	<u>212,961</u>	<u>10,141</u>
Expenditures:									
Instruction	139,181	50,000	9,496	27,339	-	337	6,052	203,155	10,141
Special education instruction	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-
District administration support services	1,673	-	-	-	-	-	-	9,806	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Total expenditures	<u>140,854</u>	<u>50,000</u>	<u>9,496</u>	<u>27,339</u>	<u>-</u>	<u>337</u>	<u>6,052</u>	<u>212,961</u>	<u>10,141</u>
Excess (deficiency) of revenues over expenditures	-	-	(9,496)	(4,719)	1,500	-	-	-	-
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Net other financing sources (uses)	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	(9,496)	(4,719)	1,500	-	-	-	-
Fund balances, beginning of year	-	-	18,451	12,849	27,711	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>8,955</u>	<u>8,130</u>	<u>29,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(Continued)

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Other Governmental Funds

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

	Special Revenue Funds						Capital Projects Fund	Total Other Governmental Funds	
	Safeway - Albertsons Foundation	Community Schools Recycling Project	Swimming Pool	Ventures	Performing Arts Center	Student Activities	Total Special Revenue Funds		District-Wide Major Maintenance
Revenues:									
Local sources:									
Charges for services	\$ -	-	81,858	295,032	-	-	385,471	-	385,471
Other	-	-	-	-	-	718,017	1,539,195	-	1,539,195
Intergovernmental:									
City appropriations	-	-	-	-	-	132,220	132,220	150,000	282,220
State of Alaska	-	-	-	4,911	-	-	698,134	-	698,134
Federal sources	-	-	-	-	-	-	3,199,865	-	3,199,865
Total revenues	-	-	81,858	299,943	-	850,237	5,954,885	150,000	6,104,885
Expenditures:									
Instruction	-	-	-	-	-	-	2,306,412	-	2,306,412
Special education instruction	-	-	-	-	-	-	358,889	-	358,889
Support services - students	-	-	-	-	-	-	158,561	-	158,561
Support services - instruction	-	-	-	-	-	-	2,890	-	2,890
District administration support services	-	-	-	-	-	-	153,766	-	153,766
Operations and maintenance of plant	-	-	-	-	-	-	-	150,000	150,000
Student activities	-	-	-	-	-	764,502	764,502	-	764,502
Student transportation - to and from school	-	-	-	-	-	-	573,769	-	573,769
Community services	-	-	251,486	185,221	-	-	952,068	-	952,068
Food services	-	-	-	-	-	-	716,976	-	716,976
Total expenditures	-	-	251,486	185,221	-	764,502	5,987,833	150,000	6,137,833
Excess (deficiency) of revenues over expenditures	-	-	(169,628)	114,722	-	85,735	(32,948)	-	(32,948)
Other financing sources (uses):									
Transfers in	-	-	165,000	-	-	-	240,000	-	240,000
Transfers out	-	-	-	-	-	-	(75,000)	-	(75,000)
Net other financing sources (uses)	-	-	165,000	-	-	-	165,000	-	165,000
Net change in fund balances	-	-	(4,628)	114,722	-	85,735	132,052	-	132,052
Fund balances, beginning of year	3,389	25,515	12,083	228,513	172,462	701,415	1,892,716	-	1,892,716
Fund balances, end of year	\$ 3,389	25,515	7,455	343,235	172,462	787,150	2,024,768	-	2,024,768

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Student Transportation Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ <u>510,000</u>	<u>511,834</u>	<u>1,834</u>
Expenditures:			
Student transportation - to and from school - Student travel	<u>510,000</u>	<u>573,769</u>	<u>(63,769)</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>-</u></u>	<u>(61,935)</u>	<u><u>(61,935)</u></u>
Fund balance, beginning of year		<u>130,200</u>	
Fund balance, end of year		\$ <u><u>68,265</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Community Schools Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
City appropriations	\$ -	-	-
Expenditures:			
Community services -			
Other purchased services	4,908	4,908	-
Excess (deficiency) of revenues over expenditures	\$ <u>(4,908)</u>	(4,908)	<u>-</u>
Fund balance, beginning of year		<u>232,824</u>	
Fund balance, end of year		\$ <u><u>227,916</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Alternative Schools Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ <u>26,000</u>	<u>26,000</u>	<u>-</u>
Expenditures:			
Instruction:			
Certificated salaries	1,500	1,455	45
Employee benefits	300	204	96
Professional and technical services	6,000	6,000	-
Other purchased services	5,100	5,235	(135)
Supplies, materials, and media	11,566	11,572	(6)
Total instruction	<u>24,466</u>	<u>24,466</u>	<u>-</u>
District administration support services - Indirect costs	<u>1,534</u>	<u>1,534</u>	<u>-</u>
Total expenditures	<u>26,000</u>	<u>26,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Preschool Planning Program Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - State of Alaska	\$ 150,000	142,627	(7,373)
Expenditures:			
Instruction:			
Certificated salaries	36,000	28,867	7,133
Non-certificated salaries	27,000	29,016	(2,016)
Employee benefits	17,650	18,514	(864)
Professional and technical services	29,000	26,750	2,250
Student travel	15,000	13,209	1,791
Supplies, materials, and media	16,500	17,856	(1,356)
Total instruction	<u>141,150</u>	<u>134,212</u>	<u>6,938</u>
District administration support services - Indirect cost	<u>8,850</u>	<u>8,415</u>	<u>435</u>
Total expenditures	<u>150,000</u>	<u>142,627</u>	<u>7,373</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>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Alaska Safe Children's Act Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 5,653	5,653	-
Expenditures:			
Instruction:			
Certificated salaries	818	818	-
Non-certificated salaries	360	360	-
Employee benefits	142	142	-
Staff travel	4,333	4,333	-
Total expenditures	5,653	5,653	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

COVID-19 Screening Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>203,371</u>	<u>203,371</u>	<u>-</u>
Expenditures:			
Instruction:			
Non-certificated salaries	41,000	60,347	(19,347)
Employee benefits	20,000	50,043	(30,043)
Supplies, materials, and media	<u>129,620</u>	<u>80,981</u>	<u>48,639</u>
Total instruction	<u>190,620</u>	<u>191,371</u>	<u>(751)</u>
District administration support services - Indirect costs	<u>12,751</u>	<u>12,000</u>	<u>751</u>
Total expenditures	<u>203,371</u>	<u>203,371</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Youth Risk Behavior Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 2,000	2,000	-
Expenditures:			
Instruction - Supplies, materials, and media	2,000	2,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Farm to School Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 20,000	14,219	(5,781)
Expenditures:			
Instruction:			
Other purchased services	15,000	13,148	1,852
Supplies, materials, and media	5,000	1,071	3,929
Total expenditures	20,000	14,219	5,781
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Equipment Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 12,719	12,719	-
Expenditures:			
Food services:			
Supplies, materials, and media	6,697	6,697	-
Equipment	6,022	6,022	-
Total expenditures	12,719	12,719	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Nutritional Alaska Foods Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 2,556	2,556	-
Expenditures:			
Food services - Supplies, materials, and media	2,556	2,556	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Food Service Program Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 8,000	8,581	581
Intergovernmental - federal sources passed through the State of Alaska	802,000	658,828	(143,172)
Total revenues	810,000	667,409	(142,591)
Expenditures:			
Food services:			
Non-certificated salaries	62,500	64,924	(2,424)
Employee benefits	16,000	23,787	(7,787)
Professional and technical services	-	1,375	(1,375)
Staff travel	1,000	-	1,000
Other purchased services	277,500	476,799	(199,299)
Supplies, materials, and media	437,500	50,782	386,718
Other	500	1,032	(532)
Equipment	15,000	32,929	(17,929)
Total expenditures	810,000	651,628	158,372
Excess of revenues over expenditures	\$ -	15,781	15,781
Fund balance, beginning of year		327,304	
Fund balance, end of year		\$ 343,085	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Fresh Fruit Fresh Vegetable FY20-21 Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 15,375	15,375	-
Expenditures:			
Food services - Supplies, materials, and media	14,411	14,411	-
District administration support services - Indirect costs	964	964	-
Total expenditures	15,375	15,375	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Fresh Fruit Fresh Vegetable FY21-22 Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 38,193	38,193	-
Expenditures:			
Food services - Supplies, materials, and media	35,662	35,662	-
District administration support services - Indirect costs	2,531	2,531	-
Total expenditures	38,193	38,193	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

ESEA/ARP Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>263,227</u>	<u>249,937</u>	<u>(13,290)</u>
Expenditures:			
Instruction:			
Certificated salaries	180,899	177,811	3,088
Employee benefits	55,960	53,772	2,188
Supplies, materials, and media	8,337	3,608	4,729
Professional and technical services	2,500	-	2,500
Total instruction	<u>247,696</u>	<u>235,191</u>	<u>12,505</u>
District administration support services - Indirect cost	<u>15,531</u>	<u>14,746</u>	<u>785</u>
Total expenditures	<u>263,227</u>	<u>249,937</u>	<u>13,290</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Title VI-B Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>394,581</u>	<u>359,907</u>	<u>(34,674)</u>
Expenditures:			
Special education instruction:			
Certificated salaries	40,000	43,885	(3,885)
Non-certificated salaries	172,980	151,216	21,764
Employee benefits	<u>158,321</u>	<u>143,571</u>	<u>14,750</u>
Total special education instruction	<u>371,301</u>	<u>338,672</u>	<u>32,629</u>
District administration support services - Indirect cost	<u>23,280</u>	<u>21,235</u>	<u>2,045</u>
Total expenditures	<u>394,581</u>	<u>359,907</u>	<u>34,674</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Preschool Grant Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 21,484	21,484	-
Expenditures:			
Special education instruction:			
Certificated salaries	10,700	11,474	(774)
Employee benefits	6,716	6,235	481
Supplies, materials and media	2,800	2,508	292
Total special education instruction	<u>20,216</u>	<u>20,217</u>	<u>(1)</u>
District administration support services - Indirect cost	<u>1,268</u>	<u>1,267</u>	<u>1</u>
Total expenditures	<u>21,484</u>	<u>21,484</u>	<u>-</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>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Student Support and Academic Enrichment Title IV-A Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>21,163</u>	<u>21,163</u>	<u>-</u>
Expenditures:			
Support services - students:			
Certificated salaries	11,475	11,414	61
Employee benefits	5,439	5,500	(61)
Professional and technical services	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total support services - students	<u>19,914</u>	<u>19,914</u>	<u>-</u>
District administration support services - Indirect cost	<u>1,249</u>	<u>1,249</u>	<u>-</u>
Total expenditures	<u>21,163</u>	<u>21,163</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Migrant Education Title I-C Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>219,183</u>	<u>145,830</u>	<u>(73,353)</u>
Expenditures:			
Support services - students:			
Certificated salaries	2,500	2,264	236
Non-certificated salaries	27,760	29,913	(2,153)
Employee benefits	21,500	22,187	(687)
Professional and technical services	26,640	6,719	19,921
Staff travel	2,700	2,782	(82)
Student transportation	10,625	-	10,625
Supplies, materials, and media	66,151	54,617	11,534
Tuition - students and stipends	51,653	20,165	31,488
Total support services - students	<u>209,529</u>	<u>138,647</u>	<u>70,882</u>
District administration support services - Indirect cost	<u>9,654</u>	<u>7,183</u>	<u>2,471</u>
Total expenditures	<u>219,183</u>	<u>145,830</u>	<u>73,353</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Title I School Improvement Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>25,000</u>	<u>24,999</u>	<u>(1)</u>
Expenditures:			
Instruction:			
Certificated salaries	8,000	7,735	265
Employee benefits	1,200	1,084	116
Professional and technical services	8,000	8,133	(133)
Other purchased services	1,000	1,065	(65)
Supplies, materials, and media	5,325	5,507	(182)
Total instruction	<u>23,525</u>	<u>23,524</u>	<u>1</u>
District administration support services - Indirect cost	<u>1,475</u>	<u>1,475</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>24,999</u>	<u>1</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Carl Perkins Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>45,039</u>	<u>44,979</u>	<u>(60)</u>
Expenditures:			
Instruction:			
Certificated salaries	8,470	8,800	(330)
Non-certificated salaries	330	360	(30)
Employee benefits	988	1,040	(52)
Staff travel	2,430	2,268	162
Supplies, materials and media	21,746	19,892	1,854
Equipment	9,377	11,001	(1,624)
Total instruction	<u>43,341</u>	<u>43,361</u>	<u>(20)</u>
District administration support services - Indirect cost	<u>1,698</u>	<u>1,618</u>	<u>80</u>
Total expenditures	<u>45,039</u>	<u>44,979</u>	<u>60</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Title III Language Aquisition Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 7,386	2,890	(4,496)
Expenditures:			
Support services - instruction - Tuition-students and stipends	7,386	2,890	4,496
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

COVID-19 Governor's Emergency Education Relief Act: ESSER II Training Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>512,871</u>	<u>290,790</u>	<u>(222,081)</u>
Expenditures:			
Instruction:			
Certificated salaries	30,000	5,000	25,000
Employee benefits	14,642	701	13,941
Professional and technical services	5,000	5,384	(384)
Other purchased services	9,900	10,523	(623)
Supplies, materials and media	169,000	30,949	138,051
Equipment	<u>270,000</u>	<u>234,938</u>	<u>35,062</u>
Total instruction	<u>498,542</u>	<u>287,495</u>	<u>211,047</u>
District administration support services - Indirect cost	<u>14,329</u>	<u>3,295</u>	<u>11,034</u>
Total expenditures	<u>512,871</u>	<u>290,790</u>	<u>222,081</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

New Visions Grant Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental:			
Federal sources			
passed through the State of Alaska	\$ 5,081	4,553	(528)
State of Alaska	<u>-</u>	<u>2,553</u>	<u>2,553</u>
Total revenues	<u>5,081</u>	<u>7,106</u>	<u>2,025</u>
Expenditures:			
Instruction:			
Non-certificated salaries	4,288	4,288	-
Employee benefits	793	793	-
Professional and technical services	-	466	(466)
Supplies, materials, and media	<u>-</u>	<u>1,559</u>	<u>(1,559)</u>
Total expenditures	<u>5,081</u>	<u>7,106</u>	<u>(2,025)</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

COVID-19 CRRSA Act: ESSER II Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 735,920	641,388	(94,532)
Expenditures:			
Instruction:			
Certificated salaries	228,000	219,580	8,420
Employee benefits	102,000	77,322	24,678
Housing allowance/subsidy	120,000	-	120,000
Professional and technical services	7,500	6,754	746
Other purchased services	10,000	10,433	(433)
Supplies, materials, and media	225,000	214,457	10,543
Total instruction	<u>692,500</u>	<u>528,546</u>	<u>163,954</u>
District administration support services - Indirect cost	<u>43,420</u>	<u>37,842</u>	<u>5,578</u>
Total expenditures	<u>735,920</u>	<u>566,388</u>	<u>169,532</u>
Excess of revenues over expenditures	-	75,000	75,000
Other financing uses:			
Transfers out - Special Revenue Funds: Sitka Americorps	<u>-</u>	<u>(75,000)</u>	<u>(75,000)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

STEPS Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other:			
Association of Alaska School Boards	\$ 281,533	281,533	-
Expenditures:			
Instruction:			
Certificated salaries	71,345	71,345	-
Employee benefits	17,002	17,002	-
Professional and technical services	191,582	191,582	-
Supplies, materials, and media	1,604	1,604	-
Total expenditures	<u>281,533</u>	<u>281,533</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>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Sitka AmeriCorps Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources - other	\$ 200,000	135,000	(65,000)
Intergovernmental - federal sources passed through the State of Alaska	<u>225,000</u>	<u>180,500</u>	<u>(44,500)</u>
Total revenues	<u>425,000</u>	<u>315,500</u>	<u>(109,500)</u>
Expenditures:			
Community services:			
Non-certificated salaries	53,600	57,077	(3,477)
Employee benefits	79,900	81,647	(1,747)
Housing allowance/subsidy	255,000	228,953	26,047
Professional and technical services	2,500	1,869	631
Other purchased services	1,000	1,520	(520)
Supplies, materials, and media	<u>3,000</u>	<u>1,649</u>	<u>1,351</u>
Total community services	<u>395,000</u>	<u>372,715</u>	<u>22,285</u>
District administration support services - Indirect cost	<u>30,000</u>	<u>17,785</u>	<u>12,215</u>
Total expenditures	<u>425,000</u>	<u>390,500</u>	<u>34,500</u>
Excess (deficiency) of revenues over expenditures	-	(75,000)	(75,000)
Other financing sources:			
Transfers in - Special Revenue Funds: Covid-19 CRRSA Act	<u>-</u>	<u>75,000</u>	<u>75,000</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Sitka Connections AmeriCorps 2021 Program Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other	\$ 20,000	25,000	5,000
Intergovernmental - federal sources passed through the State of Alaska	100,000	100,000	-
Total revenues	<u>120,000</u>	<u>125,000</u>	<u>5,000</u>
Expenditures:			
Community services:			
Non-certificated salaries	39,500	39,799	(299)
Employee benefits	26,500	31,188	(4,688)
Housing allowance/subsidy	34,000	33,885	115
Professional and technical services	1,500	3,001	(1,501)
Staff travel	-	868	(868)
Other purchased services	1,500	1,382	118
Supplies, materials, and media	4,500	5,729	(1,229)
Total community services	<u>107,500</u>	<u>115,852</u>	<u>(8,352)</u>
District administration support services - Indirect cost	<u>-</u>	<u>9,148</u>	<u>(9,148)</u>
Total expenditures	<u>107,500</u>	<u>125,000</u>	<u>(17,500)</u>
Excess of revenues over expenditures	<u>\$ 12,500</u>	-	<u>(12,500)</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Americorp Mini-Grant Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>25,000</u>	<u>21,886</u>	<u>(3,114)</u>
Expenditures:			
Community services - Staff travel	<u>25,000</u>	<u>21,886</u>	<u>3,114</u>
Excess of revenues over expenditures	\$ <u><u> -</u></u>	<u> -</u>	<u><u> -</u></u>
Fund balance, beginning of year		<u> -</u>	
Fund balance, end of year		\$ <u><u> -</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

STEAM-Making Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other	\$ 100,000	82,034	(17,966)
Expenditures:			
Instruction:			
Certificated salaries	79,000	63,725	15,275
Employee benefits	21,000	18,309	2,691
Total expenditures	100,000	82,034	17,966
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Indian Education Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
Federal sources	\$ <u>140,854</u>	<u>140,854</u>	<u>-</u>
Expenditures:			
Instruction:			
Certificated salaries	12,000	11,103	897
Non-certificated salaries	80,000	79,579	421
Employee benefits	<u>48,854</u>	<u>48,499</u>	<u>355</u>
Total instruction	<u>140,854</u>	<u>139,181</u>	<u>1,673</u>
District administration support services -			
Indirect cost	<u>-</u>	<u>1,673</u>	<u>(1,673)</u>
Total expenditures	<u>140,854</u>	<u>140,854</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Shee Atika CARES Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other	\$ 50,000	50,000	-
Expenditures:			
Instruction:			
Certificated salaries	2,500	2,500	-
Employee benefits	350	350	-
Supplies, materials, and media	47,150	47,150	-
Total expenditures	50,000	50,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Equipment and Textbooks Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues	\$ -	-	-
Expenditures:			
Instruction -			
Supplies, materials and media	-	9,496	(9,496)
Excess (deficiency) of revenues over expenditures	\$ -	(9,496)	(9,496)
Fund balance, beginning of year		18,451	
Fund balance, end of year		\$ 8,955	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Charitable Trust Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources - other	\$ 4,083	22,620	18,537
Expenditures:			
Instruction:			
Certificated salaries	400	986	(586)
Employee benefits	15	14	1
Professional and technical services	50	-	50
Student travel	50	157	(107)
Supplies, materials, and media	11,640	26,182	(14,542)
Equipment	57	-	57
Total expenditures	<u>12,212</u>	<u>27,339</u>	<u>(15,127)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(8,129)</u>	(4,719)	<u>3,410</u>
Fund balance, beginning of year		<u>12,849</u>	
Fund balance, end of year		\$ <u>8,130</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Citizens Donation Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources - other	\$ <u>27,711</u>	<u>1,500</u>	<u>(26,211)</u>
Expenditures:			
Instruction:			
Professional and technical services	9,048	-	9,048
Supplies, materials, and media	<u>9,650</u>	<u>-</u>	<u>9,650</u>
Total instruction	<u>18,698</u>	<u>-</u>	<u>18,698</u>
Community services -			
Supplies, materials, and media	<u>8,655</u>	<u>-</u>	<u>8,655</u>
Food services -			
Supplies, materials, and media	<u>358</u>	<u>-</u>	<u>358</u>
Total expenditures	<u>27,711</u>	<u>-</u>	<u>27,711</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>1,500</u>	<u>1,500</u>
Fund balance, beginning of year		<u>27,711</u>	
Fund balance, end of year		\$ <u><u>29,211</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Margaret A. Cargill Pass-through Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other	\$ 4,537	337	(4,200)
Expenditures:			
Instruction - Supplies, materials and media	4,537	337	4,200
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Easy Grant for Sitka Highschool Library Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through State of Alaska	\$ -	6,000	6,000
Other local sources	-	52	52
Total revenues	<u>-</u>	<u>6,052</u>	<u>6,052</u>
Expenditures:			
Instruction - Supplies, materials, and media	<u>-</u>	<u>6,052</u>	<u>(6,052)</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Arts, Culture and Technology Integration Teachers Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - other	\$ 212,961	212,961	-
Expenditures:			
Instruction:			
Certificated salaries	112,061	112,061	-
Non-certificated salaries	240	240	-
Employee benefits	43,696	43,696	-
Professional and technical services	13,374	13,374	-
Staff travel	2,571	2,571	-
Other purchased services	2,404	2,404	-
Supplies, materials, and media	28,809	28,809	-
Total instruction	<u>203,155</u>	<u>203,155</u>	-
District administration support services - Indirect cost	<u>9,806</u>	<u>9,806</u>	-
Total expenditures	<u>212,961</u>	<u>212,961</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Sealaska Heritage Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Other	\$ 10,141	10,141	-
Expenditures:			
Instruction:			
Certificated salaries	3,854	3,854	-
Employee benefits	292	292	-
Professional and technical services	5,995	5,995	-
Total expenditures	10,141	10,141	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Safeway - Albertson's Foundation Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues	\$ -	-	-
Expenditures	-	-	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		3,389	
Fund balance, end of year		\$ 3,389	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Community Schools Recycling Project Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues	\$ -	-	-
Expenditures	-	-	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		25,515	
Fund balance, end of year		\$ 25,515	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Swimming Pool Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
City appropriations	\$ 47,000	-	(47,000)
Local sources:			
Charges for services	<u>170,500</u>	<u>81,858</u>	<u>(88,642)</u>
Total revenues	<u>217,500</u>	<u>81,858</u>	<u>(135,642)</u>
Expenditures:			
Community services:			
Non-certificated salaries	62,500	73,401	(10,901)
Employee benefits	29,600	26,893	2,707
Professional and technical services	1,500	855	645
Utility services	13,000	13,060	(60)
Energy	67,000	88,144	(21,144)
Other purchased services	35,500	38,867	(3,367)
Supplies, material, and media	7,900	10,266	(2,366)
Other	500	-	500
Total expenditures	<u>217,500</u>	<u>251,486</u>	<u>(33,986)</u>
Excess (deficiency) of revenues over expenditures	-	(169,628)	(169,628)
Other financing sources:			
Transfers in - School Operating Fund	<u>-</u>	<u>165,000</u>	<u>165,000</u>
Net change in fund balance	<u>\$ -</u>	<u>(4,628)</u>	<u>(4,628)</u>
Fund balance, beginning of year		<u>12,083</u>	
Fund balance, end of year		<u>\$ 7,455</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Ventures Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Local sources -			
Charges for services	\$ 145,300	295,032	149,732
Intergovernmental -			
State of Alaska - contract services	<u>5,000</u>	<u>4,911</u>	<u>(89)</u>
Total revenues	<u>150,300</u>	<u>299,943</u>	<u>149,643</u>
Expenditures:			
Community services:			
Non-certificated salaries	94,000	127,384	(33,384)
Employee benefits	37,500	35,370	2,130
Professional and technical services	1,500	135	1,365
Student transportation	1,500	-	1,500
Student travel	-	1,908	(1,908)
Other purchased services	500	8,955	(8,455)
Supplies, material, and media	15,000	11,469	3,531
Other	<u>300</u>	<u>-</u>	<u>300</u>
Total expenditures	<u>150,300</u>	<u>185,221</u>	<u>(34,921)</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	114,722	<u><u>114,722</u></u>
Fund balance, beginning of year		<u>228,513</u>	
Fund balance, end of year		\$ <u><u>343,235</u></u>	

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Performing Arts Center Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues	\$ -	-	-
Expenditures:	<u> </u>	<u> </u>	<u> </u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u> </u>
Fund balance, beginning of year		<u>172,462</u>	
Fund balance, end of year		<u>\$ 172,462</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

Student Activities Special Revenue Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental -			
City appropriations	\$ 132,220	132,220	-
Local sources -			
Other	<u>20,000</u>	<u>718,017</u>	<u>698,017</u>
Total revenues	<u>152,220</u>	<u>850,237</u>	<u>698,017</u>
Expenditures:			
Student activities:			
Certificated salaries	11,000	2,750	8,250
Employee benefits	1,450	385	1,065
Student travel	132,220	132,220	-
Other purchased services	1,800	-	1,800
Other	<u>5,750</u>	<u>629,147</u>	<u>(623,397)</u>
Total expenditures	<u>152,220</u>	<u>764,502</u>	<u>(612,282)</u>
Excess of revenues over expenditures	<u>\$ -</u>	85,735	<u>85,735</u>
Fund balance, beginning of year		<u>701,415</u>	
Fund balance, end of year		<u>\$ 787,150</u>	

Sitka School District
(A Component Unit of the City and Borough of Sitka, Alaska)

District-Wide Major Maintenance Capital Projects Fund

Schedule of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2022

Revenues:	
Intergovernmental - City appropriations	\$ <u>150,000</u>
Expenditures:	
Operations and maintenance of plant:	
Non-certificated salaries	29,800
Employee benefits	14,100
Professional and technical services	2,451
Other purchased services	<u>103,649</u>
Total expenditures	<u>150,000</u>
Excess of revenues over expenditures	-
Fund balance, beginning of year	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>

Sitka School District
 (A Component Unit of the City and Borough of Sitka, Alaska)

Schedule of Compliance - AS 14.17.505

June 30, 2022

Total fund balance - School Operating Fund	\$	2,838,215	
less exemptions per 4 AAC 09.160(a)			
Reserved for Impact Aid		59,654	
Fund Balance Subject to 10% Limitation	\$	<u>2,778,561</u>	
Nonexempt fund balance as a percentage of current year expenditures:			
<u>Fund balance subject to limitation</u>		<u>2,778,561</u>	= <u>12.31%</u>
Current year expenditures		22,578,126	

SITKA SCHOOL DISTRICT
 (A Component Unit of the City and Borough of Sitka, Alaska)
 Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Federal Grant Title	Grant Number	Assistance Listing Number	Grant Award	Federal Share of Expenditures
U.S. Department of Education:				
Passed through the State of Alaska, Department of Education and Early Development:				
Title I Grants to Local Educational Agencies:				
ESEA	IP 22.SISD.01	84.010	\$ 178,806	178,806
Title I School Improvement Program	SI 22.SISD.01	84.010	25,000	24,999
Total ALN 84.010			<u>203,806</u>	<u>203,805</u>
Migrant Education State Grant Program:				
Title I-C, Migrant Ed	IP 22.SISD.01	84.011	154,221	141,929
Migrant literacy	MB 22.SISD.01	84.011	3,901	3,901
Total ALN 84.011			<u>158,122</u>	<u>145,830</u>
Carl Perkins	EK 22.SISD.01	84.048	45,039	44,979
Special Education Cluster:				
Special Education Grants to States:				
Title VI-B	SE 22.SISD.01	84.027	325,580	305,861
Title VI-B-ARP	SE 22.SISD.01	84.173X	69,001	54,046
IDEA, Part B, 619 Preschool	SE 22.SISD.01	84.173	15,147	15,147
IDEA, Part B, 619 Preschool-ARP	SE 22.SISD.01	84.173X	6,337	6,337
Discretionary Special Education	DS 22.SISD.01	84.027	8,000	8,000
Total Special Education Cluster			<u>424,065</u>	<u>389,391</u>
Title II-A Teacher Improvement	IP 22.SISD.01	84.367	71,511	68,983
Student Support and Academic Enrichment Title IV-A	IP 22.SISD.01	84.424A	21,163	21,163
COVID-19 ARP Homeless II	AH 22.SISD.01	84.425W	12,910	2,147
COVID-19 Governor's Emergency Relief Fund ESSER II	ER 22.SISD.01	84.425D	512,871	290,790
COVID-19 Coronavirus Response and Relief Supplemental Appropriation Act ESSER III	ER 22.SISD.01	84.425U	1,242,273	641,388
Total ALN 84.425			<u>1,768,054</u>	<u>934,325</u>
Title III - Language Acquisitions	LA 20.SISD.01	84.365A	13,457	2,890
Total passed through the State of Alaska, Department of Education and Early Development			<u>2,705,217</u>	<u>1,811,366</u>
Direct:				
Impact Aid	11-AK-2022-0002	84.041	60,816	60,816
Indian Education Grants to Local Educational Agencies	S060A210986	84.060A	140,854	140,854
Total direct			<u>201,670</u>	<u>201,670</u>
Total U.S. Department of Education			<u>2,906,887</u>	<u>2,013,036</u>

(Continued)

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of Expenditures of Federal Awards, Continued

<u>Federal Grant Title</u>	<u>Grant Number</u>	<u>Assistance Listing Number</u>	<u>Total Grant Award</u>	<u>Federal Share of Expenditures</u>
National Endowment for the Humanities, Passed through the State of Alaska, Alaska State Council on the Arts- Promotion of the Arts Partnerships Agreements:				
New Visions	FY21-NV004	45.025	1,750	803
New Visions	FY21-NV009	45.025	3,300	1,750
New Visions	FY22-NV003	45.025	2,000	2,000
Total ALN 45.025			7,050	4,553
Passed through the State of Alaska, Alaska State Library- Easy Grant for Sitka High Library	EASY22-097	45.310	6,000	6,000
Total National Endowment for the Humanities			13,050	10,553
U.S. Department of Agriculture Passed through the State of Alaska, Department of Education and Early Development-Child Nutrition Cluster:				
National School Breakfast Program	NONE	10.553	118,033	118,033
National School Lunch Program	NONE	10.555	511,531	511,531
Supply Chain Assistance	FD 22.SISD.02	10.555	29,266	29,266
Fresh Fruits and Vegetables Program	FF22.SISD.02	10.582	38,193	38,193
Fresh Fruits and Vegetables Program	FF22.SISD.01	10.582	15,375	15,375
Total Child Nutrition Cluster			712,398	712,398
Farm to School	CN-F2S-21-TKEY-AK-2	10.575	50,000	14,219
Pandemic EBT Administrative Costs	NONE	10.649	614	614
Equipment	NS 22.SISD.01	10.579	14,093	12,719
Total U.S. Department of Agriculture			777,105	739,950
Corporation for National and Community Service Passed through the State of Alaska, Department of Commerce, Community and Economic Development:				
AmeriCorps Mini-Grant	19CAHAK001	94.006	25,000	21,886
Sitka AmeriCorps	21ESIAK0010001, 21FXIAK001	94.006	398,160	180,500
Sitka AmeriCorps	18FXAK0010003	94.006	370,000	100,000
Total Corporation for National and Community Service			793,160	302,386
U.s Department of Health and Human Services- Passed through the State of Alaska, Department of Health and Social Services- Screening Testing to Reopen and Keep Schools Operating Safely				
	601-308-21043	93.323	203,371	203,371
Total Expenditures of Federal Awards			\$ 4,693,573	3,269,296

See accompanying notes to schedule.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Sitka School District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Sitka School District, it is not intended to and does not present the basic financial statements of Sitka 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. Sitka School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

Note 3. Subrecipients

No federal funds were passed through to subrecipients.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)
Schedule of State Financial Assistance

Year Ended June 30, 2022

<u>Name of Award</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
Department of Education and Early Development:			
* Foundation	FY2022	\$ 11,816,364	11,816,364
Quality Schools	FY2022	43,213	43,213
Nutritional Alaska Foods - Fish to School	15-NAFS-388	48,484	2,556
Dividend Raffle Funds	FY2022	4,587	4,587
Alternative Schools	BH 22.SISD.01	26,000	26,000
Student Transportation	FY2022	511,833	511,834
Preschool Planning Program	PE 22.SISD.01	150,000	142,627
Alaska Safe Children's Act	SC 22.SISD.01	7,961	5,653
Youth Risk Behavior	YR19SISD01	3,200	2,000
Total Department of Education and Early Development		12,611,642	12,554,834
Alaska State Council of the Arts -			
New Visions	FY21 NV-009	3,300	803
New Visions	FY21 NV-004	1,750	1,750
Total Alaska State Council of the Arts		5,050	2,553
Total State financial assistance		\$ 12,616,692	12,557,387

See accompanying notes to schedule.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2022

Note 1. Basis of Presentation

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

Total Schedule of State Financial Assistance	\$ 12,557,387
PERS On-Behalf	234,958
TRS On-Behalf	1,621,317
State Contract Services	<u>4,911</u>
Total State Financial Assistance	\$ <u>14,418,573</u>

COMPLIANCE REPORTS

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

Independent Auditor's Report

Members of the School Board
Sitka School District
Sitka, 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 (Government Auditing Standards), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Sitka School District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 4, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying federal schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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.

Sitka School District's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying federal schedule of findings and questioned costs and the corrective action plan. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.



Anchorage, Alaska
January 4, 2023

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance as Required by the Uniform Guidance

Independent Auditor's Report

Members of the School Board
Sitka School District
Sitka, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sitka School District's (the District) 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 the District's major federal programs for the year ended June 30, 2022. The 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, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the 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 the 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 the 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 the 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 GAAS, 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 the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, 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 the 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 the 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 the 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 an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying federal schedule of findings and questioned costs as finding 2022-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our audit described in the accompanying federal schedule of findings and questioned costs and the corrective action plan. The Districts' 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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 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. We consider the deficiency in internal control over compliance described in the accompanying federal schedule of findings and questioned costs as finding 2022-002 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 the District's response to the internal control over compliance finding identified in our audit described in the accompanying federal schedule of findings and questioned costs and the corrective action plan. The 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.

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



Anchorage, Alaska
January 4, 2023

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

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

Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report?

___ Yes X No

Internal control over financial reporting:

Significant deficiency(ies) identified?

___ Yes X None Reported

Material weakness(es) identified?

X Yes ___ No

Noncompliance material to financial statements noted?

___ Yes X No

Federal Awards

Internal control over major programs (2 CFR 200.516 (a)(1)):

Significant deficiency(ies) identified?

X Yes ___ None Reported

Material weakness(es) identified?

___ Yes X No

Any material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516 (a)(2))?

___ Yes X No

Type of auditor's report issued on compliance for major program:

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 X No

Identification of major programs:

Assistance Listing Number(s)/Cluster
84.425W/ 84.425D/ 84.425U

Name of Federal Program or Cluster
COVID-19 Governor's Emergency Education Relief Fund/ Elementary and Secondary School Emergency Relief Fund

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

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes ___ No

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Federal Schedule of Findings and Questioned Costs, Continued

Section II - Financial Statement Findings

Finding 2022-001
Material Weakness

Lack of Internal Control over Student Activity Bank Reconciliations

Criteria: The District should have a system in place to ensure the monthly student activity bank balances are reconciled to the general ledger in order to ensure the accuracy of cash, revenue, and expenditure balances.

Condition and context: During our audit, we found that the student activity bank accounts were not being properly reconciled throughout the fiscal year to the District's general ledger. This caused material amounts of revenues and expenditures to be excluded from the general ledger.

Cause: Lack of internal controls over bank reconciliations.

Effect: Without a timely and consistent reconciliation process in place, there is a greater risk that fraudulent activity could occur. Also, the lack of a timely bank reconciliation process could cause material misstatements that might not be recognized and resolved in a timely manner.

Recommendation: We recommend that all student activity bank accounts be reconciled to the District's general ledger on a monthly basis. These reconciliations should be reviewed and approved by the proper level of management.

Management's Response: Management concurs with the finding. See Corrective Action Plan.

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

Federal Schedule of Findings and Questioned Costs, Continued

Section III - Federal Award Findings and Questioned Costs

Finding 2022-002

Late Reporting and Noncompliance with Reporting Requirements

Federal Agency: U.S. Department of Education
Pass Through Agency: State of Alaska, Department of Education and Early Development
Federal Programs: COVID 19- Education Stabilization Fund
Assistance Listing Numbers: 84.425D/W/U
Award Numbers: ER 22.SISD.01, AH 22.SISD.01 (State of Alaska), S4256210020 (U.S. Department of Education)
Award Years: 2022
Type of Finding: Significant deficiency in internal control over compliance and noncompliance.

Criteria: Reporting requirements state that quarterly financial reports must be submitted within 30 days of the end of the quarter. The Sitka School District is required to provide quarterly reimbursement request reports that contain program related costs incurred during the covered period.

Condition and Context: Two quarterly reports were tested for the reporting requirements of the program. It was noted that the Sitka School District did not adhere to quarterly reporting requirements specified in the grant agreement. One of the two reports tested was submitted late.

Cause: Lack of internal controls related to reporting requirements.

Effect: The Sitka School District was not in compliance with reporting requirements which could cause a decrease in funding. This could also result in lack of reimbursement of expenditures already incurred by the program.

Repeat Finding: This was not a repeat finding for this program, therefore we believe this to be an isolated issue to this program.

Questioned Costs: None reported.

Recommendation: We recommend that management put internal controls in place over reporting to ensure they comply with reporting requirements.

Management Response: Management agrees with this finding, see Corrective Action Plan.

**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
Sitka School District
Sitka, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Sitka School District's (the District) 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 the District's major state programs for the year ended June 30, 2022. The District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, the 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 major state programs for the year ended June 30, 2022.

Basis for Opinion on Each Major State Program

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

We are required to be independent of the 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 the 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 the 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 the 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 GAAS, Government Auditing Standards, and 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 the District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, 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 the 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 the 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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.

Members of the School Board
Sitka 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 State of Alaska. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
January 4, 2023

SITKA SCHOOL DISTRICT
(A Component Unit of the City and Borough of Sitka, Alaska)

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:

Unmodified

Internal control over financial reporting:

Significant deficiency identified?

 Yes X None reported

Material weakness identified?

 X Yes No

Noncompliance material to the financial statements noted?

 Yes X No

State Financial Assistance

Internal control over major programs:

Significant deficiency identified?

 Yes X None reported

Material weakness identified?

 Yes X No

Type of auditor’s report issued on compliance
for major programs:

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes No

Section II – Financial Statement Findings

See the Federal Schedule of Findings and questioned costs for financial statement findings.

Section III – State Award Findings and Questioned Costs

The Sitka School District did not have any findings related to the state awards.



Corrective Action Plan

June 30, 2022

Section II Financial Statement Findings

Finding 2022-001 **Lack of Internal Control over Student Activity Bank Reconciliations**

Name of Contact Person: Leslie Young

Corrective Action Plan: Historically in SSD, school activity accounts have been decentralized and operate within separate, school-based banking and accounting systems. School site-level staffing transitions led to student activity accounts not being reconciled in a timely fashion. In recognition of the above, the district is currently in the process of transitioning all school activity accounting to the district’s accounting system to provide a uniformed system for operating and training school staff within one centralized system. Under the centralized system to which the district is already transitioning, the district business office will maintain the accounting system, which includes maintaining accounts in separate activity funds, recording receipts, and issuing checks, recording checks and reconciling bank accounts.

Proposed Completion Date: 6/30/2023

Federal Award Findings

Finding 2022-002 **Late Reporting and Noncompliance with Reporting Requirements**

Name of Contact Person: Leslie Young

Corrective Action Plan: The district business office has had significant staffing transitions within the last year and was without a business manager for six months, despite a continual search for qualified applicants. It was identified that the district did not provide one quarterly reimbursement request to the State of Alaska in a timely manner during this period. The district business office is now fully staffed, with new staff hired in August, and is currently addressing this matter. Staff are being trained to support timely submission of quarterly reporting.

Proposed Completion Date: 6/30/2023

The Sitka School District will intentionally develop Haa Latseení (Our Strength of Mind, Body, and Spirit) to inspire and prepare students to be compassionate, empowered, and equipped critical thinkers within a global community

MEMO

To: SSD School Board
Prepared By: Todd Gebler, SSD School Board Member
Tristan Guevin, SSD School Board Member
Reviewed By: Frank Hauser, SSD Superintendent
Date: January 26, 2023

**01/31/23 DRAFT FOR
REVIEW AND COMMENT**
It is our intent to solicit input
from the full school board
and SSD stakeholders
before finalizing this
proposal and bringing it to
the school board for
approval, ideally by May
2023

RE: Re-Establishment of the Sitka School District Strategic Planning Committee

The purpose of this memo is to bring a proposal to re-establishment of the Sitka School District (SSD) Strategic Planning Committee forward for the full consideration of the Sitka School Board. This memo provides background on the SSD Strategic Planning Committee and SSD Strategic Plan, and outlines a proposed purpose, composition and charge for the SSD Strategic Planning Committee going forward.

Background: During the 2020 - 2021 school year, the SSD Strategic Planning Committee was created to assist the Sitka School District, the SSD Superintendent, and the Sitka School Board to develop a new SSD strategic plan that would guide the work of the district in the coming years. The SSD Strategic Planning Committee was composed of a diverse cross-section of SSD stakeholders, including SSD teachers, support staff, administrators, students, parents and family members, and SSD partners, among others. A group of more than 30 individuals attended and engaged in a three-day SSD strategic Planning Retreat, multiple follow-up meetings, and subsequent SSD Strategic Plan Action Planning Teams to develop a strategic plan that was approved by the SSD School Board on December 1, 2021.

In addition to the new SSD mission that is found at the beginning of this memo, a series of belief statements, and parameters for accomplishing the SSD mission, the SSD 2021 Strategic

Plan includes the following goals and accompanying strategies (for additional detail, see the full SSD 2021 Strategic Plan attached to this memo):

SSD Goals

- 100% of Sitka school district students will have at least one year of measurable growth every school year.
- 100% of our students will graduate.
- 100% of all middle and high school students will have a post-graduation plan.
- 100% of students will have access to mental health supports

SSD Strategies¹

1. We will identify strategies to close learning gaps
2. We will strengthen culturally responsive programming
3. We will expand and strengthen partnerships.
4. We will produce a professional development/mentorship/induction program for SSD staff
5. We will develop an internal and external district communication plan
6. We will expand opportunities and remove participation barriers for students.

At its October 14, 2022 special meeting, the SSD School Board decided to suspend the SSD Strategic Planning Committee. Since that time, SSD School Board members Todd Gebler and Tristan Guevin have proposed re-establishing the committee through board member reports and the discussion about board committees at the January 4, 2023 board meeting, and have been working with SSD Superintendent, Frank Hauser, to bring a proposal to re-establish the SSD Strategic Planning Committee forward to the full SSD School Board for consideration. It is our collective belief that ongoing engagement with SSD's key stakeholders through a re-established SSD Strategic Planning Committee with a new charge is critical to SSD, the SSD Superintendent, and the SSD School Board's ability to successfully implement the SSD 2021 Strategic Plan. Moreover, it is our belief that the SSD Strategic Planning Committee can be a vehicle to better engage SSD's key stakeholders in SSD's education planning and include them in the district and the SSD School Board's decision making processes (*for relevant state and SSD laws and policies, see Alaska Statute 14.03.120 Education Planning; Reports, SSD Board Policy 1230 Advisory Committees, and SSD Board Policy 2015 Parent and Family Engagement, and SSD Administrative Regulation 5010 Student Rights and Responsibilities*).

¹ The broadly stated means of deploying resources to achieve the organization's Goals

Below you will find a draft proposal for the purpose, composition and charge of the SSD Strategic Planning Committee for SSD School Board discussion and decision-making.

SSD Strategic Planning Committee Purpose: The purpose of the SSD Strategic Planning Committee is to provide input to the Sitka School Board on the implementation, monitoring and evaluation, and continuous quality improvement of the SSD 2021 Strategic Plan. It is the SSD School Board's belief that the development, implementation, and ongoing evaluation of a high-quality education plan for the Sitka School District requires ongoing engagement and shared decision-making with SSD students, parents and families, teachers and staff, and the community as a whole community, and we see the SSD Strategic Planning Committee as a vehicle for this type of engagement, collaboration, and co-creation.

SSD Strategic Planning Committee Composition: The committee will be composed of a diverse group of SSD stakeholders, including:

- Up to two (2) SSD School Board Members
- The SSD Superintendent
- The SSD Business Manager
- The SSD Learning Support Director
- The SSD Cultural Director
- Up to Two (2) SSD Principals
- Up to Three (3) SEA Representatives
- Up to Three (3) SESPA Representatives
- Up to Six (6) SSD Students
- Up to Six (6) Parent or Family Representatives
- Up to Two (2) STA Representatives
- Up to Six (6) Representatives of SSD Partner Organizations

Total of up to forty (34) individuals. The SSD School Board members appointed to the committee and the SSD Superintendent will bring a final list of participants to the SSD School Board for review and approval prior to the committee's work beginning.

SSD Strategic Planning Committee Charge: During the 2022 - 2023 and 2023 - 2024 school years, the SSD Strategic Planning Committee will:

- Develop an inventory of SSD's current curriculum scope and sequence, instructional materials, programs, projects, initiatives, professional development efforts, grants, and/or the work of SSD that align with the SSD 2021 Strategic Plan
- Assist the Sitka School Board in monitoring and evaluating the implementation and continuous quality improvement of the SSD 2021 Strategic Plan through reports, recommendations, and other methods
- Provide input on the development of SSD's 2023 - 2024 school year district goals and school board self-improvement goals
- Educate the public about and champion the SSD 2021 Strategic Plan

This charge will be reviewed by the Sitka School Board in collaboration with the SSD Strategic Planning Committee in August 2023, and then on a semi-annual basis thereafter.

Possible Motion: I move to approve the re-establishment of the SSD Strategic Planning Committee as a committee of the board, as proposed.

Additional Action Requested: Appoint Tristan Guevin and a TBD SSD School Board member as Sitka School Board members on the SSD Strategic Planning Committee

Draft Next Steps:

- **February 2023:** SSD School Board members appointed to the SSD Strategic Planning Committee and the SSD Superintendent recruit members to serve on the committee.
- **March 2023:** A list of the members of the committee is reviewed and approved by the SSD School Board.
- **March - August 2023:** The SSD Strategic Planning Committee meets to review its charge and develop a plan to achieve it. The plan should include a description of the work to be performed, timelines for completion of work and activities, frequency of committee meetings, and methods for engaging SSD stakeholders in the process.

- **August 2023:** SSD School Board - SSD Strategic Planning Committee work session to review plan and discuss next steps.
- **October - November 2023:** SSD Strategic Planning Committee makes recommendations to the SSD School Board on 2023 - 2024 district and board self-improvement goals.

Final Version – Approved by Policy Committee on 1/12/23

BP 1332 NAMING OF SCHOOLS, FACILITIES, FIELDS, AND OTHER AREAS

Superintendent or designee will be responsible for developing regulations for the naming of schools, facilities, fields, and other areas that are consistent with the mission, vision, and values of the Sitka School District.

Sitka School District

Final Version – Approved by Policy Committee on 1/12/23

(Sitka School District Draft Administrative Regulation)

AR 1332 NAMING OF SCHOOLS, FACILITIES, FIELDS, AND OTHER AREAS

GENERAL STATEMENT OF POLICY

The purpose of this administrative regulation is to establish guidelines for the naming of schools, facilities, fields, and other areas. Naming or renaming schools, facilities, fields, and other areas provides an opportunity to further develop an identity for the school, community, staff, and students. The naming of schools, facilities, fields, and other areas is the responsibility of the School Board.

NOTE: When naming a **school, facility, field, or other area**, the following criteria should be considered:

- The name should stand the test of time.
- In naming sites or facilities, special consideration may be given to those names that have special meaning to the students and community.
- The name shall take into account the Indigenous Tlingit people of Sheet’ka (Sitka) and keep in mind the land acknowledgement passed by the School Board: “The Sitka School Board acknowledges that our schools are located on the ancestral homelands of the Tlingit people who have lived in Sheet’ka since time immemorial. We express our deepest respect and gratitude for our indigenous neighbors, the Tlingit for their enduring care and protection of Tlingit Aani. The intent of the naming process is to respect the Tlingit tradition of not naming places after individuals.
- The name shall take into consideration the Alaska Standards for Culturally Responsive Schools.

NOTE: When naming a **portion of a facility**, the following criteria should be considered:

- Portions of school facilities, such as libraries, gymnasiums, and athletic fields, shall be named according to their educational purpose; however, if another name is used, it has no implied permanence and may later be removed by the School Board.
- The names of sites which serve a Districtwide function should be named to illustrate the nature of their role in the district to avoid confusion (e.g., District Office, Maintenance and Operations, etc.).

NAMING OR RENAMING PROCEDURES

A. Naming a New School

After the site selection is completed, a naming committee with diverse representation shall be established.

B. Renaming an Existing School

An existing school may be renamed, and a naming committee with diverse representation will be established, for a variety of reasons including, but not limited to:

1. Combining of schools
2. School replacement
3. Development of new identity for the school

C. Naming Committee

The School Board will direct the superintendent to form a naming committee reflecting the diverse demographics of SSD. The committee may include the following:

1. School Board President or designee
2. The school principal
3. Sitka Tribe of Alaska Representative
4. Sitka School District Cultural Director
5. A SEA and/or SESPAs representative from the school
6. A school parent representative
7. Community member(s)
8. Tribal elder
9. City of Sitka Representative
10. Student body representative(s)

D. The Naming Process Shall Include:

1. The selection of the chair and secretary by representatives of the committee
2. A plan which explains the process and timelines for public participation
3. District-wide and school-specific student involvement
4. Community Engagement
5. Regular committee updates to the School Board
6. The creation of the final committee report outlined below

E. Committee Report

Upon completion of the naming process, the naming committee chair shall forward a report to the School Board which shall contain the following information:

1. A description of the process followed to name or rename the school
2. Identification of the individuals (and respective roles) on the committee
3. A description of the process and strategy used to arrive at the recommendation
4. Three recommended names for the school

The chair shall report the results and recommendations of the naming committee to the School Board at a regularly scheduled meeting.

F. School Board Approval

The School Board will receive the recommendations and review the committee report. The School Board may select a name from the recommendations but is not obligated to do so. The School Board shall provide adequate time for public input on the proposals before deciding. If a name is not selected, the School Board may send it back to the committee or form a new committee.

(c.f. - Alaska Standards for Culturally Responsive Schools ([Cultural - Education and Early Development \(alaska.gov\)](#))

WORKING

BP 0430 COMMUNITY SCHOOL RECREATION PROGRAM

The School Board recognizes the importance of extending the use of school facilities and equipment for purposes of providing educational, cultural, social, and recreational services to the citizens of the community. The Superintendent or designee shall ~~develop~~work in collaboration with the City and Borough of Sitka eCommunity school Recreation pPrograms in support of these efforts and in accordance with state law and within the limits of available resources.

(cf. 1330 - Use of School Facilities)

(cf. 1325 - Advertising and Promotion)

(cf. 3100 - Budget)

(cf. 3515 - Equipment)

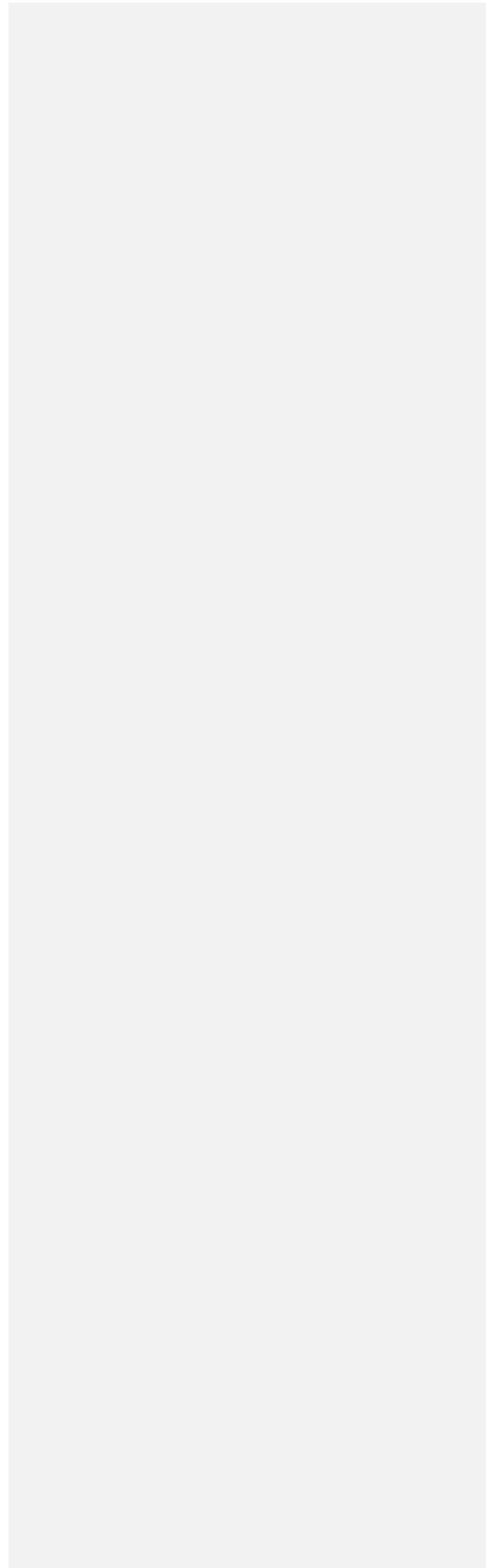
Adoption Date: MARCH 4, 1996

Sitka School District

Commented [TP1]: Seems fairly straightforward, although I am not clear on the relative responsibility - CBS versus SSD?

0430

1 of 1



WORKING

BP 1330 USE OF SCHOOL FACILITIES

Note: [A.S. 14.03.100](#) authorizes boards to grant the use of school facilities for lawful gatherings and assemblies and mandates that boards adopt written bylaws to ensure reasonable and impartial use of school facilities. If challenged, the district should be prepared to legally defend the reasonableness of its rules. The following sample policy may be revised to reflect local philosophy and needs. The district should be able to provide supporting rationale for its policy/regulations; that is, the policy/regulations must be deemed to be “reasonable.”

Note: Under the No Child Left Behind Act of 2001, districts that make their premises and facilities available for use by youth and community groups must apply that policy equitably to all groups, including the Boy Scouts or other affiliated groups. Specifically, schools are prohibited from denying equal access to school facilities to the Boy Scouts or any other youth group “for reasons based on membership or leadership criteria or oath of allegiance to God and country.” According to Alaska’s uncodified law, a school district that violates this law risks losing state funding.

The School **Board** believes that the schools belong to the citizens of the community and that community use of the school facilities fosters understanding and support for school programs.

The School Board may make school facilities and grounds available to citizens and community groups for lawful gatherings and assemblies to the extent that such use serves the interests of the citizens and does not conflict with school or district purposes. The Superintendent or designee may establish administrative regulations governing the reasonable and impartial use of school facilities and grounds by community members or groups.

(cf. 0100 - Philosophy)

(cf. 0430 - Community [Recreation](#)

[School](#)—Program) (cf. 6145.5 -

Organizations/Associations) *Legal*

Reference:

ALASKA STATUTES

[04.16.080](#) - Sales or consumption at school events

[14.03.100](#) - Use of school facilities

UNITED STATES CODE

Elementary and Secondary Education Act, [20 U.S.C. § 7905](#), as amended by the No Child Left Behind Act of 2001 ([P.L. 107-110](#))

Adoption Date: March 4, 1996

Revision Date: October 6, 2003

Revision Date: April 23, 2009

Revision Date: April 1, 2020

