

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, August 9, 2023 | 5:45 PM | Harrigan Centennial Hall, 330 Harbor Drive, Sitka, AK 99835

Proposed Agenda

1. **Call to Order - 6:00 p.m.**
2. **Flag Salute**
3. **Land Acknowledgment**
4. **Roll Call**
5. **Approval of the Proposed Agenda and Consent Agenda**
 - 5.a. Minutes from June 29, 2023 School Board Meeting
 - 5.b. Minutes from July 19, 2023 Special School Board Meeting
 - 5.c. Personnel Report
 - 5.d. FY24 Lunch Prices
 - 5.e. ADOPTION of BP and AR 1114 - District Sponsored Social Media, 2nd Reading
 - 5.f. ADOPTION of BP and AR 3522 - District Data Protection Program, 2nd Reading
 - 5.g. ADOPTION of BP 3590 - Electronic Signatures, 2nd Reading
 - 5.h. ADOPTION of BP 6161.5 - Web Sites__Pages, 2nd Reading
 - 5.i. ADOPTION of BP and AR 6145.22 - Concussion in Student Athletes, and related Exhibits, 2nd Reading.
6. **Persons to be Heard**
 - 6.a. Persons to be Heard - Non-Agenda Items
 - 6.b. Persons to Be Heard - Agenda Items
7. **Special Reports: Government to Government**
8. **Reports and Presentations**
 - 8.a. Comprehensive Literacy State Development Grant
9. **Board Member Reports**
10. **Administrative Reports**
 - 10.a. Budget Update
 - 10.b. Enrollment Update
 - 10.c. Superintendent Update
11. **New Business**
 - 11.a. Discuss Re-establishing Budget Committee
 - 11.b. Discuss Re-establishing Strategic Plan Committee
 - 11.c. Assign Assembly Liaison
 - 11.d. Discuss scheduling work sessions

12. Correspondence

13. Future Agenda Items/Upcoming Events

13.a. First Day Back for Teachers - August 15, 2023

13.b. First Day of School - August 22, 2023

13.c. Next Regular School Board Meeting - September 6, 2023, 6:00 p.m. at Harrigan Centennial Hall.

14. 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
SPECIAL MEETING
June 29, 2023 – 12:00 p.m.
District Office Boardroom**

Sitka School District

Superintendent: Frank Hauser

CALL TO ORDER

The Sitka School Board meeting was called to order by **Vice-President Todd Gebler** at 12:07 p.m. at the District Office Boardroom.

ROLL CALL

The members present were Todd Gebler, Tristan Guevin, and Dani Snyder. Melonie Boord was absent and excused. The meeting was quorate.

APPROVAL OF PROPOSED AGENDA

Ms. Snyder moved, and **Mr. Guevin** seconded to approve the proposed agenda, as presented.

The motion **PASSED** unanimously.

PERSONS TO BE HEARD (ON OR OFF THE AGENDA)

Assemblyman **Kevin Mosher** spoke, reminding the board and the public that the intent of Proposition 1 funds from the marijuana tax would go to student activities in addition to funds from SSD, and not to replace that funding.

Jeremy Strong, Mike Vieira (on behalf of Rich Krupa), **Katherine Prussian, Ryan Myers, Hal Spackman, Erica Knox, Freddie Charbonneau, Annan Weiland, Christian Litten, Chelsea McLeod, Twila Keaveny, and Emily Demmert** all spoke to the district's failure to move a portion of the Secure Rural Schools funds, received from the City of Sitka, into the activities account, as had been understood when the City committed to assign the lump sum of the SRS funds to the district.

Mindy Barry, KGH Principal, noted the loss of the Learning Support Coordinator position at KGH, which had helped to provide additional reading intervention and data management for the reading intervention program. She shared her concern about the reading interventionist position potentially not being filled, and the impact that would have on the students and staff in light of the demands of the AK READS Act.

NEW BUSINESS

A. FY24 BUDGET REVISION

Ms. Snyder moved, and **Mr. Guevin** seconded to approve FY24 Budget Revision 1.1, as presented.

Public comment:

Mike Vieira asked the board to consider amending the motion to approve the additional funding of activities of FY23.

Tim Pike acknowledged that the discussion revolves around a choice between restoring funding to student activities, which would require a reduction in staff. He encouraged the board to delay voting on the budget revision until after closing out FY23.

Erica Knox agreed with Mr. Pike, and then posed questions to the board about the budget for activities.

Board comment:

Mr. Gebler invited Superintendent Hauser to clarify the impact on the FY 24 budget if \$200,000 were to be returned to the FY23 budget for student activities.

Superintendent Hauser stated that a FY24 budget revision is required to adjust for the reduction in education funding by Governor Dunleavy. He explained the options before the board for cost savings, including savings due to attrition, to end the FY24 school year with a positive fund balance. He mentioned that once FY23 is closed out and there is money available, the board could decide to add to the student activities fund but cautioned that it would have a negative impact on the FY24 budget if that was the board's decision.

Board member **Melonie Boord** joined the meeting at 1:07 p.m. via Zoom. She asked Mr. Hauser if there is a need to revise FY23 budget to add more money to student activities. Mr. Hauser responded that no, there is not a (current) need to add more money to student activities.

Requesting to speak, **Interim Superintendent Steve Bradshaw** reminded the board that FY24 Budget Revision 1.1 is a placeholder budget and recommended approving it, noting that much of the district's finances will be determined after the final student count in October. He stated that building the FY25 budget will be extremely difficult without a reduction in staff.

Mr. Guevin shared his short-term, mid-term, and long-term vision for the board regarding district budgets, including re-establishing a budget committee.

Mr. Gebler agreed with Mr. Guevin regarding re-establishing a budget committee to assure accountability and transparency in the district.

Following a roll call vote, the motion to approve FY24 Budget Revision 1.1 **PASSED** unanimously.

Citing a previous commitment, **Ms. Snyder** asked to be excused from the remainder of the meeting at 1:46 p.m.

B. EXECUTIVE SESSION

Ms. Boord moved, and **Mr. Guevin** seconded to go into Executive Session in accordance with and under the provision of AS 44.62.310 (c) (1) matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; and, (2) subjects that tend to prejudice the reputation and character of any person. The subjects to be discussed were district contracts and finances. Mr. Hauser was invited.

Public comment:

Mike Vieira commented that the purpose of the Executive Session had not been made clear.

Annette Evans, Ventures Coordinator, asked the board if Ventures was being discussed. She was assured that it was not.

The motion **PASSED** unanimously. The board entered Executive Session at 1:51 p.m.

ADJOURNMENT

Mr. Guevin moved, and **Ms. Boord** seconded to adjourn the meeting.

The motion **PASSED** unanimously. The meeting was adjourned at 2:46 p.m.

Todd Gebler, Vice-President

Tristan Guevin, Clerk

SITKA SCHOOL BOARD SPECIAL MEETING

**July 19, 2023 – 6:00 p.m.
District Office Boardroom**

Sitka School District

Superintendent: Frank Hauser

CALL TO ORDER

The Sitka School Board meeting was called to order by **Vice-President Todd Gebler** at 6:02 p.m. in the District Office Boardroom.

ROLL CALL

Members present: Melonie Boord; Tristan Guevin, and Vice President Todd Gebler attended via Zoom. Dani Snyder was absent and excused. The meeting was quorate.

APPROVAL OF PROPOSED AGENDA

Mr. Guevin moved, and **Ms. Boord** seconded to approve the proposed agenda, as presented.

Following a roll call vote, the motion **PASSED** unanimously.

PERSONS TO BE HEARD

There were no persons to be heard at this meeting.

NEW BUSINESS

**A. INTERVIEW
CANDIDATE FOR
VACANT BOARD SEAT**

The board interviewed **Tom Williams** to become an interim school board member.

**B. APPOINTMENT OF
INTERIM SCHOOL
BOARD MEMBER**

Mr. Guevin moved, and **Ms. Boord** seconded to appoint Tom Williams to the interim school board seat until the results of the October municipal election are certified.

Following a roll call vote, the motion **PASSED** unanimously.

C. OATH OF OFFICE

Mr. Williams was administered the Oath of Office by Ms. Boord.

ADJOURNMENT

The meeting was adjourned at 6:23 p.m.

Todd Gebler, Vice-President

Tristan Guevin, Clerk

Sitka School District Personnel Report

as of 8/7/2023

Certified Employees Recommended for Employment		
Name	Current Position	Date Effective
Babb, Kim	BES Teacher	08/11/2023
Buck, Naomi	BES Teacher	08/11/2023
DeWitt, Tiffany	BES Teacher	08/11/2023
Jenson, Joel	BES Teacher	08/11/2023
Manewal, Larissa	SHS Teacher	08/11/2023
Nutting, Ashlyn	BES Teacher	08/11/2023
Pearson, Danielle	BES Teacher	08/11/2023
Thacker, Tawny	BES Teacher	08/11/2023
Certified Employees Left Employment		
Name	Current Position	Date Effective
Classified Employees Recommended for Employment		
Name	Current Position	Date Effective
Whitcomb-Tincher, Kelly	SHS Paraprofessional	08/22/2023
Classified Employees Left Employment		
Name	Current Position	Date Effective
Littlefield, Jenna	BES Paraprofessional	05/25/2023
Jarvil, Bonin	KGH Secretary	05/25/2023
Cliff Chandler	KGH Paraprofessional	05/25/2023
Classified Employees Changed Positions		
Name	Current Position	Date Effective



Agenda Item Details

Meeting August 9, 2023 – Regular School Board Meeting
Category Consent Agenda
Subject SSD Memorandum – FY24 Meal Prices
Type Action (Consent)

SITKA SCHOOL
DISTRICT
SITKA, ALASKA

SSD MEMORANDUM # 01 (2023-2024)

August 31, 2023

TO: SCHOOL BOARD
FROM: Steve Bradshaw, SUPERINTENDENT
SUBJECT: FY24 Meal Prices

RECOMMENDATION:

The District recommends at this time the School Board authorize an overall increase from FY23 meal prices of \$15.25 for paid reimbursable first meals and second non reimbursable meals of \$15.00 for the FY24 school year.

PERTINENT FACTS:

The food service program should be self-supporting and not impact the general fund. The district will need to increase paid meal prices for FY24. The total of all direct operating costs for the food service should not exceed total program revenues (including sales and reimbursement under federal programs). Increased supply chain issues impacting freight costs, food prices, and employee costs has increased in addition to the Food Service Management contract (FMSC) increasing by 11.5% from FY23 per meal costs. Prices paid to the FSMC increased to \$7.49 per Lunch Meal and \$4.50 per Breakfast Meal for FY24.

Reimbursement rates are determined by the federal government. Federal reimbursement rates for a reimbursable meal provide a \$1.09 for each paid student lunch meal. Using the paid lunch price of \$6.00 plus the \$1.09 federal reimbursement equals a total lunch reimbursement of \$7.09 with the per meal cost paid to the FSMC of \$7.49 will mean the district will lose \$.40 per meal. Reduced price meals are a fixed price determined by National School Lunch Program (\$0.40 lunch and \$0.30 breakfast) the district will also lose revenue on free and reduced meals. Meal prices need to be set for FY24 to be able to reapply for the National School Lunch Program (NSLP).

Increased revenues due to Covid and supply chain funding supporting the food service program over the past few years had resulted in a FY22 year end fund balance of \$343,085. The district should not exceed a fund balance of three month average of expenditures to maintain compliance with NSLP. A three month average of expenditures is \$187,293 for FY23. It is anticipated the ending FY23/starting FY24 fund balance will be \$186,000.

To support the transition from “free for all” meals during covid to full paid meals the district approved free breakfast starting in December of 2022 which reduced revenue to the food service program. FY23 notable costs were repairs to the Sitka High walk in freezer for \$17,485 which caused \$4,780 food loss. Food and labor costs for Pacific High School are higher due to operating independent from the FSMC and labor cost that were not filled by AmeriCorps volunteer which also impacted the FY23 costs.

The recommended increases to the FY24 meal prices reflect increases for adult and second meals to cover the meal costs. Student first meal price increases are anticipated to dip into the fund balance and is anticipated to impact the FY24 food service fund balance by \$50,000-\$70,000 depending on participation numbers.

School	Nana Pricing *PHS is run separately from FSMC	USDA Reimbursement	FY24 SSD Proposed Prices	Anticipated Revenue per meal type	Per meal cost not covered by paid pricing and USDA reimbursement
Elementary Lunch Paid	\$7.49	\$1.09	\$6.00	\$7.09	(\$0.40)
Elementary Lunch Reduced	\$7.49	\$6.45	\$0.40	\$6.85	(\$0.64)
Elementary Lunch Free	\$7.49	\$6.85	\$0.00	\$6.85	(\$0.64)
SHS/BMS Lunch Paid	\$7.49	\$1.09	\$6.25	\$7.34	(\$0.15)
SHS/BMS Lunch Reduced	\$7.49	\$6.45	\$0.40	\$6.85	(\$0.64)
SHS/BMS Lunch Free	\$7.49	\$6.85	\$0.00	\$6.85	(\$0.64)
*PHS Lunch Paid	\$11.00	\$1.09	\$7.25	\$8.34	(\$2.66)
*PHS Lunch Reduced	\$11.00	\$6.45	\$0.40	\$6.85	(\$4.15)
*PHS Lunch Free	\$11.00	\$6.85	\$0.00	\$6.85	(\$4.15)
Second Lunch Meals	\$7.49	\$0.00	\$7.50	\$7.50	\$0.01
Adult Lunches	\$7.49	\$0.00	\$9.25	\$9.25	\$1.76
Breakfast Paid	\$4.50	\$0.69	\$3.75	\$4.44	(\$0.06)
Breakfast Reduced	\$4.50	\$3.91	\$0.30	\$4.21	(\$0.29)
Breakfast Free	\$4.50	\$4.21	\$0.00	\$4.21	(\$0.29)
*PHS Breakfast Paid	\$7.00	\$0.69	\$4.75	\$5.44	(\$1.56)
*PHS Breakfast Reduced	\$7.00	\$3.91	\$0.30	\$4.21	(\$2.79)
*PHS Breakfast Free	\$7.00	\$4.21	\$0.00	\$4.21	(\$2.79)

Schools/Meal Types Reimbursable Meals	Reimbursable Meals (First Meal)			Schools/Meal Types Non-Reimbursable Meals	Non-Reimbursable Meals (Adult/Second Meal)		
	FY23	FY24 Proposed	Increase		FY23	FY24 Proposed	Difference
BES & KGH Student Lunch	\$4.50	\$6.00	\$1.50	Student Lunch - BES/KGH/BMS/SHS	\$6.75	\$7.50	\$0.75
BMS Student Lunch	\$4.75	\$6.25	\$1.50	Student Breakfast - BES/KGH/BMS/SHS	\$3.75	\$4.50	\$0.75
SHS Student Lunch	\$4.75	\$6.25	\$1.50	Adult Lunch -BES/KGH/BMS/SHS	\$6.75	\$9.25	\$2.50
PHS Student Lunch	\$5.00	\$7.25	\$2.25	Adult Breakfast -BES/KGH/BMS/SHS	\$3.75	\$6.00	\$2.25
PHS Student Breakfast	\$0.00	\$4.75	\$4.75	PHS Adult Lunch	\$7.50	\$12.00	\$4.50
Student Breakfast - BES/KGH/BMS/SHS	\$0.00	\$3.75	\$3.75	PHS Adult Breakfast	\$3.75	\$8.00	\$4.25
	Total FY24Change				Total FY24 Change		\$15.00

Funding Sources

Account: 24-255-000-780-000-xxx

by: Leslie Young, Business Manager

Working

BP 1114 DISTRICT-SPONSORED SOCIAL MEDIA

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

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

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

(cf. 0000 - Concepts and Roles)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

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

(cf. 6020 - Parent Involvement)

(cf. 6145.5 - Student Organizations and Equal Access)

(cf. 6161.5 - Web Sites/Pages)

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

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

Guidelines for Content

Note: Because of the open accessibility of social media, content will be posted by members of the public on the district's official platform without prior approval by district staff. By allowing the public to post comments, some legal analysts have opined that a "limited public forum" is created which grants individuals certain freedom of speech rights and limits the district's ability to remove comments or posts. In order to protect against possible constitutional challenges, any removal of content by the district should be based on viewpoint-neutral considerations, such as prohibitions of posts that violate laws against discrimination or harassment or that are unrelated to the purpose of the site. In addition, in order to help maintain the district's ability to remove content, users should be informed of the purpose of the site and the limited nature of the discussion and district staff should regularly monitor

sites so that materials are removed in an even-handed and consistent manner. See the accompanying administrative regulation for language regarding removal of posts and monitoring of sites. It is recommended that the district consult legal counsel prior to adopting this policy and regulation to ensure that any provisions related to removal of posts or discipline of students or staff are consistent with law.

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

(cf. 5145.2 - Freedom of Speech/Expression)

(cf. 6145.5 - Student Organizations and Equal Access)

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

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

(cf. 5131 - Conduct)

Note: Staff and students who post prohibited content on official district social media platforms are subject to discipline in accordance with district policies and regulations. A student may be subject to suspension or expulsion if he/she engages in an act of bullying by means of an electronic act; see AR 5144.1 - Suspension and Expulsion, and BP 5131.43 - Harassment, Intimidation and Bullying.

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

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

(cf. 4118 - Suspension/Disciplinary Action)

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

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

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

(cf. 5144 - Discipline)

(cf. 5144.1 - Suspension and Expulsion)

(cf. 6161.4 - Internet)

Note: Communication on social media platforms may raise legal issues for users regarding public
1114

records laws. In addition, individual School Board members using social media platforms must be careful not to violate the Open Meetings Act. In addition, information posted may be considered a record subject to the Public Records Act.

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

(cf. 1340 - Access to District Records)

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

Privacy

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

(cf. 5125.1 - Release of Directory Information)

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

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

(cf. 5145.15 - Student and Family Privacy Rights)

(cf. 5125 - Student Records)

Legal Reference:

UNITED STATES CODE

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

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

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

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

CODE OF FEDERAL REGULATIONS, TITLE 34

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

Added 3/2012

9/92

WORKING

AR 1114 DISTRICT-SPONSORED SOCIAL MEDIA

Note: The following **optional** administrative regulation may be revised to reflect district practice and the types of online platforms used by the district.

Definitions

Social media means any online platform for collaboration, interaction, and active participation, including, but not limited to, social networking sites such as Facebook, Twitter, YouTube, LinkedIn, [Instagram](#), [SnapChat](#), [TikTok](#), or blogs.

Note: To minimize liability to the district, it is important that the district clearly define the official social media platforms over which it has control and to specify the standards, guidelines, and protocols for their use. The following definition may be revised to reflect district practice. District policy and guidelines do not apply to personal social media platforms that may be created by students, staff members, or other individuals which may sometimes include discussion of district-related issues but are not sponsored by the district.

Official district social media platform is a site authorized by the Superintendent or designee. Sites that have not been authorized by the Superintendent or designee but that contain content related to the district or comments on district operations, such as a site created by a parent-teacher organization, booster club, or other school-connected organization or a student's or employee's personal site, are not considered official district social media platforms.

(cf. 1240 - School-Connected Organizations)

Authorization for Official District Social Media Platforms

The Superintendent or designee shall authorize the development of any official district social media platform. Teachers and coaches shall obtain approval from the [building](#) principal before creating an official classroom or team social media platform.

Guidelines for Content

The Superintendent or designee shall ensure that official district social media platforms provide current information regarding district programs, activities, and operations, consistent with the goals and purposes of this policy and regulation. Official district social media platforms shall contain content that is appropriate for all audiences.

(cf. 0510 - School District Report Card)

(cf. 1100 - Communication with the Public)

(cf. 1112 - Media Relations)

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

(cf. 6020 - Parent Involvement)

(cf. 6145.5 - Student Organization and Equal Access)

(cf. 6161.5 - Web Sites/Pages)

Note: Federal copyright law ([17 USC 107](#)) and the courts have generally provided that teachers, students, and schools are allowed to make "fair use" of materials for instructional purposes in situations which are not likely to deprive a publisher or an author of income; see BP/AR 6162.6 - Use of Copyrighted Materials. Unless there is a clear statement that text, art, or photos are in the "public domain" and available for free use, such material should not be replicated without prior permission of the owner of the copyright.

The Superintendent or designee shall ensure that copyright laws are not violated in the use of material on official district social media platforms.

(cf. 4132/4232/4332 - Publication or Creation of Materials)

(cf. 6162.6 - Use of Copyrighted Materials)

Note: Because of the open accessibility of social media, content will be posted by members of the public on the district's official platform without prior approval by district staff. By allowing the public to post comments, some legal analysts have opined that a "limited public forum" is created which grants individuals certain freedom of speech rights and limits the district's ability to remove comments or posts.

The Superintendent or designee shall ensure that official district social media platforms are regularly monitored. Staff members responsible for monitoring content may remove posts based on viewpoint-neutral considerations, such as lack of relation to the site's purpose or violation of the district's policy, regulation, or content guidelines.

Each official district social media platform shall prominently display:

1. The purpose of the site, along with a statement that users are expected to use the site only for those intended purposes.
2. Information on how to use the security settings of the social media platform.

3. A statement that the site is regularly monitored and that any inappropriate post will be promptly removed. Inappropriate posts include those that:

a. Are obscene, libelous, or so incite students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation

b. Are not related to the stated purpose of the site, including, but not limited to, comments of a commercial nature, political activity, and comments that constitute discrimination or harassment

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1325 - Advertising and Promotion)

4. Protocols for users, including expectations that users will communicate in a respectful, courteous, and professional manner.

5. A statement that users are personally responsible for the content of their posts and that the district is not responsible for the content of external online platforms.

6. A disclaimer that the views and comments expressed on the site are those of the users and do not necessarily reflect the views of the district.

7. A disclaimer that any user's reference to a specific commercial product or service does not imply endorsement or recommendation of that product or service by the district.

8. The individual(s) to contact regarding violation of district guidelines on the use of official district social media platforms.

Appropriate Use by District Employees

<p><u>Note: For policy language regarding appropriate employee communications and relationships with students, see BP 4119.21/4219.21/4319.21 - Code of Ethics and BP 6161.4 - Internet.</u></p>
--

District employees who participate in official district social media platforms shall adhere to all applicable district policies and procedures, including, but not limited to, professional standards related to interactions with students.

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

(cf. 6161.4 - Internet)

When appropriate, employees using official district social media platforms shall identify themselves by name and district title and include a disclaimer stating that the views and opinions expressed in their post are theirs alone and do not necessarily represent those of the district or school.

All staff shall receive information about appropriate use of the official district social media platforms.

(cf. 4131/4231/4331 - Staff Development)

Added 3/2012

9/92

AASB Policy Reference Manual

WORKING

BP 3522 DISTRICT DATA PROTECTION PROGRAM AASB MODEL Policy

The protection of sensitive data and technology, including, but not limited to Internet access, privacy, electronic mail, hardware, software, and cloud resources, is vital in supporting teaching and learning through access to resources, information, learning activities, interpersonal communications, research, training, collaboration, curriculum, and materials.

The Sitka School District School Board recognizes data/information as a resource that must be protected from unauthorized access or use and as such supports a balance of security and access. The Board expects District staff, student, and parent data to be protected by adequate controls commensurate with the sensitivity of the data.

The Board directs the Superintendent to develop and maintain an effective District Data Protection Program and associated regulations and protocols for the protection of sensitive District information. Such regulations shall include developing appropriate controls to protect the confidentiality, availability, and integrity of District information.

(cf. 1340 and AR 1340 - Access to District Records)

(cf. 3580 and AR 3580 - District Records)

(cf. 3522 - District Data Protection Program)

(cf. 3523 and AR 3523 - Employee Use of District Information Technology)

(cf. 3523.1 and AR 3523.1 - Blogging)

(cf. 3523.2 and AR 3523.2 - Social Media Use)

(cf. 4112.6 - Personnel Records)

(cf. 4119.23 - Unauthorized Release of Confidential Information)

(cf. 4119.25 and AR 4119.25, Political Activities of Employees)

(cf. 4419.5 - Electronic Communications Between Employees and Students)

(cf. 5125 - Student Records)

(cf. 5145 - Anti-Bullying/Anti-Cyberbullying)

(cf. 6161.4 - Student Use of District Information Technology)

Legal Reference:

UNITED STATES CODE

[47 U.S.C. 201](#) et seq., Communications Decency Act of 1995, as amended

[20 U.S.C. 1232g](#), Federal Family Educational Rights and Privacy Act of 1974, as amended

[47 U.S.C. 231](#) et seq., Children's Online Privacy Protection Act of 2000, as amended

Revised 5/2022

AASB POLICY REFERENCE MANUAL

9/92

AASB Policy Reference Manual

WORKING

AR 3522 DISTRICT DATA PROTECTION PROGRAM AASB MODEL Policy

Note: This District Data Protection Program (DDPP) was developed by utilizing the National Institute of Standards and Technology (NIST) Common Security Framework (CSF). The following administrative regulation describes the framework and an outline of how a program may be implemented. This regulation may be modified to fit district needs.

Introduction

The Sitka School District Information Technology (IT) Department (or contracted services) has a responsibility to protect sensitive District data to include financial, employee, and student data, while allowing for a positive learning environment. The objective is to employ technology resources that create equitable and accessible learning systems that make learning possible everywhere and all the time.

Section 1. Responsibilities

The Sitka School District is responsible for providing the following activities in support of the District's data protection program:

Superintendent

- Superintendent annually reports to the board regarding the function and performance of the DDPP.
- Shall appoint a Data Protection Leader (see activities below) who will provide an annual risk assessment to the board in support of a separate District Data Protection Program.
 - The designated Data Protection Leader shall have sufficient decision-making capabilities to effectively manage all aspects of the DDPP to include:
- Executing emergency contracts in the event of a data breach. Directing staff/faculty activities as required in support of the DDPP.
- Directing or implementing changes to the network/operating environment as required. Provide incident information to Human Resources as needed.
- Shall participate in one “tabletop” disaster recovery exercise per year wherein a cybersecurity incident is simulated, and receive the report on the outcome of the exercise.
- Shall review an annual risk assessment and provide comments to the Data Protection Leader as required.
- Shall prepare a separately itemized annual security budget.

Data Protection Leader

- Shall be formally recognized as the District's Data Protection Program Leader.
- Shall be responsible for the design, architecture, implementation, program management and oversight of the DDPP on behalf of the District.
- Shall ensure that an annual Risk Assessment is prepared and delivered to the Superintendent in support of an Annual Security Budget Request.
- Shall be responsible for the maintenance and dissemination of all required security documentation to include training records, plans, policies, procedures, configurations, and standards applicable to the DDPP.
- Be responsible for conducting an annual tabletop exercise with the leadership simulating a Data Security Breach.

- Ensuring a successful restore from data backups on a quarterly basis.
- Shall lead annual security training for all staff and District personnel and maintain all training records as required.

Staff and Faculty

- Shall be responsible for completing all security training assignments in a timely manner. Maintaining all data in their purview in the manner directed by the Data Protection Leader.
- Reporting security incidents and problems in accordance with District policies and procedures.
- Comply with the District data security policies and procedures.

Section 2. Framework

The Sitka School District recognizes an effective data protection program is essential to protecting sensitive data and ensuring information technology enables a rich learning environment. The District Data Protection Leader is responsible for recommending and implementing appropriate controls to protect District information and resources. The data protection framework will employ a layered defense strategy with protocols to prevent, detect, and respond to potential threats. The core framework shall be implemented through a combination of Department people, processes, and technologies capable of meeting the requirements and standards. In addition, the Data Protection Leader will develop and maintain a District knowledge base that will act as a document and information repository for all District data protection related information. The following sections outline the core governance framework for the DDPP.

- Data Protection Governance Training
- Network Security
- Endpoint Security
- Application Security
- Data Security
- Identity & Access Management

Section 3. Data Protection Governance

The Data Protection Leader shall establish a governance structure to ensure the confidentiality, integrity, and availability of District systems and data. The Data Protection Leader shall maintain an electronic document repository with all required procedures, guidelines, and checklists including the following elements:

- **Data Protection Plan** – Develop and implement a DDPP that provides an overview of District data protection requirements and describes the controls, responsibilities, and expected behavior of individuals who access various systems. It shall include a 1-page training addendum outlining the training requirements, tools, and calendar. The Data Protection Leader shall update the DDPP annually.
- **Incident Response Plan** – Develop and establish an incident response plan that provides a set of instructions to help staff detect, respond to, and recover from network security incidents and document the approved recovery process. The Data Protection Leader shall update the incident response plan annually.

Section 4. Training

The Data Protection Leader shall implement a district-cybersecurity training program that is comprised of static and interactive cybersecurity training. The program will be designed to deliver a yearly training event at a minimum. The training program shall include at a minimum the following elements:

- **Training records** for all events that track who took the training, how they performed during the training and any remedial actions that were required.
- **Deliver an annual organization wide synchronous training** identifying the following:
 - The Data Protection Leader
 - Critical program standards
 - What to do in the event of a disaster or security incident
 - Attendance will be included in the report
- **Interactive Cybersecurity Training** may include but is not limited to:
 - Phishing testing
 - Social engineering testing
 - Games
 - Awareness posters
 - Integrated into in-service and continuing education processes
 - Videos

Section 5. Network Security

The Data Protection Leader shall implement adequate policies, procedures, and technical controls to protect the security of the network to include the following elements at a minimum:

- **Perimeter Security** – Develop and deploy network security devices and tools in such a manner as to ensure District data is appropriately protected from unauthorized use or access.
- **Network Design Documentation** – Develop and update network diagrams as needed and should include the following information at a minimum:
 - All entry points from the Internet
 - All firewalls, switches, routers, and wireless access points
 - Type, size, and bandwidth of all connections
 - External IP address and Internal virtual local area networks (VLANs)
 - Externally connected systems
- **Firewall Security** – Ensure the firewall configuration is documented and configured in accordance with District requirements. Policies for firewall rule changes, audit logging, and monitoring and managing perimeter and internal firewalls must be established and maintained at all times.
- **Remote Access** – Establish a secure process and deploy effective controls for remote access to District resources and. monitor remote access through approved monitoring tools to prevent unauthorized access.
- **Router and Switch Security** – Develop standards and configure routers and switches in accordance with best practices. Switch and router configurations shall be backed up as needed and routine audits should be conducted to ensure configurations are correct.
- **Wireless Security** – Enable and secure District wireless access points and networks in

accordance with industry and manufacturer best practices.

- **Internet Use** – Will be monitored and managed in accordance with a District Internet Use policy and at a minimum filtered in accordance with legal requirements such as CIPA, HIPPA, etc.
- **Network Monitoring** – The District must maintain an appropriate network monitoring capability to detect, identify, respond, and recover from network security events.
- **Vulnerability & Patch Management** – The District must develop and maintain an effective vulnerability and patch management process. This process shall include capabilities to scan the network for vulnerabilities and ensure appropriate system/software patches have been implemented.
- **Ports & Protocols** – The must develop and maintain a ports and protocols list to include permissible and blocked ports and protocols.

Section 6. Endpoint Security

The Data Protection Leader shall implement adequate policies, procedures, and technical controls that require endpoint device compliance before they are granted access to network resources. At a minimum the program will include:

- **Mobile Device Management** – Deploy network security devices and tools in such a manner to ensure District data is appropriately protected from unauthorized use or access and can be remotely managed.
- **Anti-Virus Protection** – Deploy effective anti-virus protection throughout the Sitka School District. Update and monitor this program routinely.
- **Vulnerability & Patch Management** – Develop and maintain an effective vulnerability and patch management process. Include capabilities to scan endpoints for vulnerabilities and implement appropriate system/software patches.
- **Endpoint Monitoring** – Assess and deploy an endpoint solution that addresses malware exploits by observing attack techniques and behaviors. Coordinate enforcement with network and cloud security to prevent successful attacks.

Section 7. Application Security

The Data Protection Leader shall implement adequate policies, procedures, and technical controls that enable application security. At a minimum the program will include:

- **Software Inventory** – The Data Protection Leader shall develop and maintain a software inventory of applications, systems, and databases for the Sitka School District.
- **Application Access Management** – The Data Protection Leader shall work with system owners to ensure appropriate application access controls are in place to protect information. **Data at Rest** – The Data Protection Leader shall implement data at rest controls as deemed appropriate in support of the Sitka School District's risk appetite.

Section 8. Data Security

The Data Protection Leader shall implement appropriate policies and technical and physical controls to protect sensitive data. The Data Protection Leader shall work with data owners to identify sensitive data and implement controls to allow for the timely detection, response, and recovery of unauthorized access or handling of sensitive data. At a minimum the program:

- **Cloud Security** – Shall develop and maintain a process for managing all cloud applications

and identifying the types of data being stored.

- **Data Backup** – Shall develop, implement, and maintain data backup support based on coordinated Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) and outline off-site and off-line backup requirements.
- **Data in Transit** – Shall consider data in transit controls as deemed appropriate.

Account for and maintain the specific controls for externally managed systems accessed by the district in the normal course of business. Examples of this may include the Criminal Justice Information Services (CJIS) which requires the Data Protection Leader to work with a Local Agency Security Officer (LASO) to implement compliant security measures and procedures.

Section 9. Identity & Access Management

The Data Protection Leader shall implement adequate policies, procedures, and technical controls that comply with an established framework, such as NIST, and/or best practices. At a minimum the program will:

- **User Management** – Develop and maintain a directory service to manage user access to various IT resources such as systems, devices, applications, storage systems, and networks. The directory service and associated automation should enable admins to control user access and on-board and off-board users to and from IT resources. The directory service must authenticate, authorize, and audit user access to IT resources.
- **Privileged Account Management** – Ensure appropriate application/system access controls for various applications, systems, and network administrators.
- **Least Privilege** – Implement the principle of least privilege across the enterprise.
- **Access Controls** – Implement district-wide role-based access controls.
- **Multi-Factor Authentication** – Assess and deploy multi-factor authentication as deemed appropriate.

(cf. 1340 and AR 1340 - Access to District Records) (cf.

3580 and AR 3580 - District Records)

(cf. 3523 and AR 3523 - Employee Use of District Information Technology) (cf.

3523.1 and AR 3523.1 - Blogging)

(cf. 3523.2 and AR 3523.2 - Social Media Use) (cf.

4112.6 - Personnel Records)

(cf. 4119.23 - Unauthorized Release of Confidential Information) (cf.

4119.25 and AR 4119.25 - Political Activities of Employees)

(cf. 4419.5 - Electronic Communications Between Employees and Students) (cf.

5125 - Student Records)

(cf. 5145 - Anti-Bullying/Anti-Cyberbullying)

(cf. 6161.4 - Student Use of District Information Technology)

Legal References:

[47 U.S.C. 201](#) *et seq.*, Communications Decency Act of 1995, as amended.

[20 U.S.C. 1232g](#)., Federal Family Educational Rights and Privacy Act of 1974, as amended.

[47 U.S.C. 231](#) *et seq.*, Children’s Online Privacy Protection Act of 2000, as amended.

Adopted 4/2022

AASB POLICY REFERENCE MANUAL

9/92

AASB Policy Reference Manual

WORKING

BP 3590 ELECTRONIC SIGNATURES AASB MODEL Policy

Sitka School District Use of Electronic Signatures

When not practical or possible to have an approved individual physically sign a document, and not otherwise prohibited by applicable law, the Sitka School District School Board authorizes the use of electronic signatures.

Electronic signatures may satisfy the requirement of a written signature when transacting business with and/or for the Sitka School District and/or with parents/guardians when the authenticity and reliability of such electronic signature(s) meets the provisions of this policy. In such instances, the electronic signature shall have the full force and effect of a manual signature.

The Superintendent or designee will identify methods that are secure and practical, and in compliance with State and Federal law and the Sitka School District's procedures. An "electronic signature" is defined as an electronic sound, symbol, or process attached to or logically associated with a record, and executed or adopted by a person with the intent to sign the record.

In order to qualify for acceptance of an electronic signature the following additional requirements are applicable:

1. The electronic signature identifies the individual signing the document by his or her name and title;
2. The identity of the individual signing the document with an electronic signature is capable of being validated through the use of an audit trail;
3. The electronic signature, as well as the documents to which it is affixed, cannot be altered once the electronic signature is affixed. If the document needs to be altered, a new electronic signature must be obtained; and,
4. The electronic signature conforms to all other provisions of this policy.

The Sitka School District shall maintain District electronically signed records in a manner consistent with the District's document retention policies yet also capable of accurate and complete reproduction of the electronic records and signatures in their original form. Such retention should include a process whereby the District can verify the attribution of a signature to a specific individual, detect changes or errors in the information contained in the record submitted electronically and protect and prevent access and/or manipulation or access/use by an unauthorized person.

The Sitka School District shall maintain a hardcopy of the actual signature of any District employee authorized to provide an electronic signature in connection with school board business.

Abuse of the electronic signature protocols by any District employee serves as grounds for disciplinary action up to and including termination.

Parent/Student Use of Electronic Signatures

With regard to documentation received by the Sitka School District with an electronic signature from a parent/legal guardian, so long as the following provisions are met, the District may receive and accept such electronic signature as an original document:

1. Such communication with signature, on its face, appears to be authentic and unique to the person using such signature;
2. The District is unaware of any specific reason to believe that the signature has been forged;
3. The District is unaware of any specific reason to believe the document has been altered subsequent to the electronic signature; and

4. The signature is capable of verification.

The Sitka School District's Superintendent or designee may, at their discretion, request that an original of the electronic communication, signed manually by hand, be forwarded to the District in a timely manner.

District personnel may periodically audit the authenticity of such signature via a security procedure including such acts as making follow-up inquiry to the individual/entity who has submitted an electronic signature.

Should it be discovered that a student has falsified a parent's electronic signature on an official District document, the student may be subjected to discipline and the District Administration is authorized, at their discretion, to thereafter only accept manual signatures associated with any submitted school document.

(cf. BP 3523 – Electronic E-mail) (cf. BP

6161.4 – Internet)

(cf. BP 3580 – District Records)

Legal Reference:

ALASKA STATUTES

[09.80.010 - .195](#) *Alaska Uniform Electronic Transactions Act Adopted*

4/2022

AASB POLICY REFERENCE MANUAL

9/92

AASB Policy Reference Manual

WORKING

BP 6161.5 WEB SITES/PAGES AASB MODEL Policy

Note: School district Web sites commonly convey basic information such as school board minutes, lunch menus, bus scheduled, sports schedules, meeting schedules, school news and policy information. Such sites are important in establishing communications with other schools and fostering collaboration between students and teachers around the world. The district's Web site also provides direct and instant communication with anyone having an interest in the school district at any time of the day. Immediate access, however, raises important policy questions. In order to realize the positive benefits schools can achieve from exhibiting staff and student creativity via publishing on the Internet, schools need to establish and maintain high standards for quality and content as well as for student safety and community values. Any school publication requires editorial standards and this type of publication is no different. Web sites should have clear goals and editorial purposes which help eliminate personal student home pages that are more likely to contain questionable material. This policy and accompanying regulations and guidelines spell out responsibilities in the area of publishing.

The Sitka School District School Board allows the district and schools within the district to create and maintain World Wide Web sites for educational purposes. Web sites are avenues for educating, providing information, communicating and expressing creativity. district and individual school web sites shall be used to share information about school curriculum and instruction, school-authorized activities, and other information relating to our schools and our mission. Web sites shall also provide instructional resources for staff and students.

Materials displayed on web sites are published on the Internet. Therefore, the content should be professional quality and consistent with the education mission of the Sitka School District, established by the School Board. Web sites shall follow standards for ethical behavior in regard to information and technology by showing use of information and technology. Pages shall reflect an understanding that both internal and external audiences will be viewing the information.

Any pages or links representing the Sitka School District shall follow guidelines and responsibilities pertaining to content standards, student records, copyright, and technical standards which are contained in the administrative regulations which accompany this policy.

(cf. 1100 - Communications with the Public)

(cf. 5125 - Student Records)

(cf. 5145.2 - Freedom of Speech/Expression)

(cf. 6145.3 - Publications)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.4 - Internet)

(cf. 6162.6 - Use of Copyrighted Materials)

(cf. 6163.1 - Libraries/Media Centers)

Legal Reference:

UNITED STATES CODE

6161.5

Family Educational Rights and Privacy Act of 1974, [20 U.S.C. 1232g](#).

[Public Law 94-553](#), The Copyright Act of 1976, [17 U.S.C. 101](#) et seq.

CODE OF FEDERAL REGULATIONS

Dept. of Educ. [34 C.F.R. Part 99](#) (May 9, 1980 45 FR 30802) regs. implementing FERPA.

Added 9/99

9/92

AASB Policy Reference Manual

WORKING

AASB Model Policy

BP 6145.22 CONCUSSION IN STUDENT ATHLETES

Note: Effective August 25, 2011, AS 14.30.142-.143 requires school districts to have a program for the prevention and management of concussions in student athletes. A concussion is a brain injury but the effects of concussion can be mitigated by prompt recognition and appropriate response. The statutes require school districts to consult with the Alaska School Activities Association ("ASAA") to develop and publish guidelines to educate coaches, students, and parents about the risks of concussion, and to develop standards for return to play. ASAA guidelines are incorporated into this policy and the accompanying AR. The law also requires annual dissemination of information to parents and athletes, verification of receipt of that information prior to participation, and specific procedures for removal and return to play of a student suspected of having a concussion.

The Board recognizes that students who participate in sports and other recreational activities are at risk for concussion. The Board promotes student, parent, and staff awareness of the risks of concussion and directs appropriate concussion management procedures to improve the health and safety of student athletes.

A concussion is a traumatic brain injury resulting from a forceful blow to the head or body that results in rapid movement of the head, causing any change in behavior, thinking, or physical functioning. The likelihood of serious injury increases when a concussion is not properly identified, evaluated, and managed.

(cf. 6145 - Extra Curricular and Co-Curricular Activities)

(cf. 5141 - Health care and Emergencies)

Risk Awareness and Education

The Superintendent will develop appropriate concussion management procedures to help ensure a safe and healthy athletic experience. These procedures shall include guidelines and other information to educate coaches, student athletes, and their parents/guardians of the nature and risk of concussion, including the dangers associated with returning to play before a concussion is fully healed.

On an annual basis, the District will distribute a concussion fact sheet to students participating in District-sponsored sports, and to their parents/guardians. The student and parent/guardian must return a signed, written acknowledgement indicating they have reviewed and understand the information. The written acknowledgement must be

received by the athlete and parent/guardian prior to the athlete's participation in any District-sponsored practice or competition.

Removal and Return-To-Play

Note: Effective July 1, 2015, an athletic trainer is required to be licensed under [AS 08.07.010](#) unless certain conditions apply. A coach or fitness trainer is not required to be licensed if he/she 1) does not use the title "athletic trainer," "licensed athletic trainer," "certified athletic trainer," "athletic trainer certified," "A.T.," "A.T.L.," "C.A.T.," "A.T.C.," or any combination; and 2) is acting within the scope of the person's duties as a coach or fitness trainer. [AS 08.07.010\(c\)](#). [AS 14.30.142\(d\)](#) requires that an athlete be evaluated and cleared for participation "in writing by an athletic trainer or other qualified person who has received training, as verified in writing or electronically by the qualified person, in the evaluation and management of concussions." State law defines a "qualified person" as either a health care provider who is licensed in Alaska or exempt from licensure, or a person acting at the direction or under the supervision of a physician who is licensed in Alaska, or exempt from licensing under [AS 08.64.370\(1\), \(2\), or \(4\)](#).

The Superintendent's guidelines will include procedures for the immediate removal from practice or competition of a student who has signs of concussion. A student who has been removed from participation may not return to participation in practice or game play until evaluated and cleared to do so by an athletic trainer or other qualified person who is trained in the evaluation and management of concussions, as established by law. Because of the risks of returning to play prematurely, a student should gradually be returned to the activity.

Coaches Training

Note: [AS 14.30.142](#) provides that school districts are to work with ASAA to develop and publish guidelines and other information "to educate coaches[.]" ASAA recognizes that districts must individually decide how to implement and provide coaches training but requires that districts shall ensure training for coaches at least every three years, on the same cycle as the required Sports First Aid certification.

All coaches, including volunteer coaches, will complete training in the evaluation and management of concussions as specified in District procedures.

Legal Reference:

ALASKA STATUTES

[AS 14.30.142](#) Concussions in student athletes: prevention and reporting

[AS 14.30.143](#) Concussions in student athletes: school district immunity

Revised 3/2015

9/92

AASB Policy Reference Manual

ASAA PARENT AND STUDENT VERIFICATION OF RECEIPT OF INFORMATION CONCERNING CONCUSSIONS

In accordance with AS 14.30.142, the School District requires that each athlete, and each minor athlete’s parent/guardian, receive written information on the nature and risks of concussions each year. Students may not participate in school athletic activities unless the student and parent/guardian of a student who is under 18 years of age have signed a current verification that they have received the information provided by the District. Parents will be provided with a pamphlet provided by the Alaska School Activities Association entitled “A Parent’s Guide to Concussions in Sports.” Students will be provided with a fact sheet produced by the U.S. Dept. of Health and Human Services Centers for Disease Control and Prevention entitled “Head’s Up: Concussion in High School Sports – A Fact Sheet for Athletes.” Students who are 18 years of age or older will also be provided with the Parent’s Guide.

Parents and Students should review this information, discuss it at home, and direct any questions to the student’s coach, school principal or athletic activities director.

Student Acknowledgement (required for all athletes)

I acknowledge that I have received a copy of “Head’s Up: Concussion in High School Sports – A Fact Sheet for Athletes” and understand its contents.

Student Signature

Print Name

Date

**Parent/Guardian/Eligible Student Acknowledgement
(Parent signature required for all students under 18 years of age; student signature required for students age 18 or older)**

I acknowledge that I have received a copy of “A Parent’s Guide to Concussions in Sports” and understand its contents.

Parent/Guardian/ Eligible Student Signature

Print Name

Date

ASAA HEALTHCARE PROVIDER RELEASE AND RETURN TO PLAY PROTOCOL (RTP)

Student Name: _____

Sport: _____ **School:** _____ **Birthdate:** _____

Date of Injury: _____ **Description:** _____

IMPORTANT NOTE TO HEALTHCARE PROVIDER

Per AS 14.30.142, as amended, a student who has been removed from participation in a practice or game for suspicion of concussion may not return to play until the student has been evaluated and cleared for participation by an Athletic Trainer OR by a qualified person who verifies that he or she is currently trained in the evaluation and management of concussions.

“Qualified person” means either:

- 1) A health care provider licensed in Alaska, or exempt from licensure under Alaska law (AS 08.64.370(1), (2), or (4),
OR
- 2) A person acting at the direction and under the supervision of a physician licensed in Alaska, or exempt from licensure.

As interpreted by ASAA, Athletic Trainer means a Certified Athletic Trainer.

As interpreted by ASAA, “Trained” means that the provider:

- 1) Has completed the online CDC Concussion Course for Clinicians (www.preventingconcussions.org) in the last two years,
AND
- 2) Has **a)** completed 2 hours of CME in Sports Concussion Management in the last 2 years, or **b)** has completed a one-year Sports Medicine Fellowship, a Certificate of Added Qualifications in Sports Medicine, or a Residency in Neurology or Neurosurgery.

IF YOU DO NOT MEET THESE CRITERIA, PLEASE REFER THE STUDENT ATHLETE TO A HEALTHCARE PROVIDER WHO DOES

If an athlete is removed from participation in an activity because of a suspected concussion:

BUT is found **not to have a concussion**, the athlete’s return to play should be determined by the athlete’s medical provider in accordance with the provider’s assessment of the athlete’s condition and readiness to participate;

AND is **determined to have sustained a concussion**, the athlete’s readiness to return to participation should be assessed in accordance with the Alaska School Activities Association’s graduated Return to Play (RTP) protocol. All student athletes with a concussion must successfully complete an appropriate RTP Protocol that lasts a minimum of six days before resuming full athletic activity. The Return to Play protocol recommended by ASAA’s Sports Medicine Advisory Committee is described below.

Students should begin with a period of complete rest in which they avoid cognitive and physical exertion. As symptoms diminish, and the athlete feels able, he/she can begin trials of cognitive work, e.g. reading, texting, computer, TV, school. The introduction of cognitive work should be in short increments which increase progressively in length and intensity so long as concussion symptoms do not recur or worsen. When several hours of cognitive work are well tolerated at home, then attendance at a half day of school is appropriate. When a full day of school is tolerated, then homework may be added. Academic accommodations may be necessary for student athletes as they return to school following a concussion. If cognitive work at any time provokes or exacerbates symptoms, then the work should be discontinued, additional cognitive work should be minimized until symptoms regress, and the student can attempt to advance cognitive work again on the following day.

Only when the concussion symptoms have been entirely absent for 24 hours, does Day 1 of the progressive return to physical activity begin. The **Return to Play Protocol** is to take place over a **minimum of six days, with at least 24 hours between each step**. The rate of progression through the steps in the program should be individualized. Factors which may slow the rate are young age, history of previous concussions, number/severity/duration of concussion symptoms, medical risk factors, and the concussion risk of the sports to which the athlete will return. Physical or cognitive activity that provokes recurrence of concussive symptoms will delay recovery and increase the risk of future concussion. Therefore, if symptoms recur at any step, then physical activity should stop until 24 hours after resolution of the symptoms, and then resume at the previous step.

Student Name: _____

SYMPTOMATIC STAGE: Physical and Cognitive Rest; Then Incremental Cognitive Work, without Provoking Symptoms.	
Day 1	Begin when symptom free for 24 hours. 15 min of light aerobic activity: walk, swim, stationary bike. NO resistance training.
Day 2	30 min light-moderate aerobic activity: jog, more intense walk, swim, stationary bike. NO resistance training. START PE class at previous day's activity level. As RTP Protocol activity level increases, PE activity level remains 1 day behind
Day 3	30 min mod-heavy aerobic activity: run, swim, cycle, skate, Nordic ski. NO resistance training.
Day 4	30 min heavy aerobic activity: hard run, swim, cycle, skate, Nordic ski. 15 min Resistance Training: push-up, sit-up, weightlifting
Day 5	Return to Practice, Non-contact Limited Participation: Routine sport-specific drills
Day 6	Return to Full-Contact Practice
Day 7	Medically Eligible for Competition after completing RTP Protocol and is cleared by Healthcare Professional. ASAA Eligibility Criteria must be met before return to competition.

SECTION 1: THE CONCUSSED ATHLETE – to be completed by Healthcare Provider

- Student has sustained a concussion and is not yet ready to begin the Return to Play Protocol.
- Student is cleared to begin ASAA's **Return to Play Protocol** with any modifications noted below. *This clearance is no longer effective if student's symptoms return and persist.*
- Student is entirely free of concussion symptoms and has completed the ASAA Return to Play Protocol as described above. The athlete is medically eligible to return to competition.**

Please note any additional modifications to ASAA's Return to Play Protocol below [attach more pages if needed]:

SECTION 2: THE NON-CONCUSSED ATHLETE – to be completed by Healthcare Provider

- Student has **NOT** sustained a concussions. The **Medical Diagnosis** which explains his/her symptoms is: This is **REQUIRED** if checking the first box: _____
- Student is cleared to return to full sports participation. Medical Dx: _____
- Student is cleared for limited participation with the following restrictions [attach more pages if needed]:

SECTION 3: HEALTHCARE PROFESSIONAL ATTESTATION

By signing this form, I attest that I am a **Qualified Healthcare provider authorized under AS 14.30.142** and that I meet the ASAA definition of "Currently Trained" in the evaluation and management of concussion, as explained above. I do hereby take responsibility for the daily monitoring and decision making in managing this student athlete's concussion.

 Healthcare Provider Signature HCP Printed Name AK License Number Date

SECTION 3: ATHLETE AND PARENT CONSENT

The **Return to Play Protocol** incorporates an internationally recognized process by which concussed athletes are returned to athletic participation as safely as possible. Participation in athletics is accompanied by the risk of injury, permanent disability, and death. Having recently sustained a concussion, an athlete is at more risk for another head injury with risk of permanent disability or death. By signing this form, the athlete and the parent indicate their understanding that the completion of the **Return to Play Protocol** is not a guarantee of safe return to athletic participation. The parent accepts the risk of additional injury in requesting and consenting to the athlete's return to athletic participation.

 Student Athlete Signature Date Parent Signature Date

 Student Athlete Printed Name Parent Printed Name

Instruction

E 6145.22(4)

PAGE 1 of 3

ASAA School/Medical Concussion Care Plan

Patient Name: _____	
DOB: _____	Age: _____
Date: _____	ID/MR# _____
Date of Injury: _____	

You have been diagnosed with a concussion (also known as a mild traumatic brain injury). This personal plan is based on your symptoms and is designed to help speed your recovery. Your careful attention to it can also prevent further injury.

Rest is the key. You should not participate in any high risk activities (e.g., sports, physical education (PE), riding a bike, etc.) if you still have any of the symptoms below. It is important to limit activities that require a lot of thinking or concentration (homework, job-related activities), as this can also make your symptoms worse. If you no longer have any symptoms and believe that your concentration and thinking are back to normal, you can slowly and carefully return to your daily activities. Children and teenagers will need help from their parents, teachers, coaches, or athletic trainers to help monitor their recovery and return to activities.

Today the following symptoms are present (circle or check). _____ No reported symptoms			
Physical	Thinking	Emotional	Sleep
Headaches	Feeling mentally foggy	Irritability	Drowsiness
Nausea	Problems concentrating	Sadness	Sleeping more than usual
Fatigue	Problems remembering	Feeling more emotional	Sleeping less than usual
Visual problems	Feeling more slowed down	Nervousness	Trouble falling asleep
Balance Problems			
Sensitivity to light			
Sensitivity to noise			
Numbness/Tingling			
Vomiting			
Dizziness			

RED FLAGS: Call your doctor or go to your emergency department if you suddenly experience any of the following			
Headaches that worsen	Look very drowsy, can't be awakened	Can't recognize people or places	Unusual behavior change
Seizures	Repeated vomiting	Increasing confusion	Increasing irritability
Neck pain	Slurred speech	Weakness or numbness in arms or legs	Loss of consciousness

ASAA School/Medical Concussion Care Plan Continued

RETURNING TO DAILY ACTIVITIES

1. Get lots of rest. Be sure to get enough sleep at night- no late nights. Keep the same bedtime weekdays and weekends.
2. Take daytime naps or rest breaks when you feel tired or fatigued.
3. Limit physical activity as well as activities that require a lot of thinking or concentration. These activities can make symptoms worse. • Physical activity includes PE, sports practices, weight-training, running, exercising, heavy lifting, etc. • Thinking and concentration activities (e.g., homework, classwork load, job-related activity).
4. Drink lots of fluids and eat carbohydrates or protein to main appropriate blood sugar levels.
5. As symptoms decrease, you may begin to gradually return to your daily activities. If symptoms worsen or return, lessen your activities, then try again to increase your activities gradually.
6. During recovery, it is normal to feel frustrated and sad when you do not feel right and you can't be as active as usual.
7. Repeated evaluation of your symptoms is recommended to help guide recovery.

RETURNING TO SPORTS

1. **You should NEVER return to play if you still have ANY symptoms** - (Be sure that you do not have any symptoms at rest and while doing any physical activity and/or activities that require a lot of thinking or concentration.)
2. Be sure that the PE teacher, coach, and/or athletic trainer are aware of your injury and symptoms.
3. It is normal to feel frustrated, sad and even angry because you cannot return to sports right away. With any injury, a full recovery will reduce the chances of getting hurt again. It is better to miss one or two games than the whole season.

The following are recommended at the present time:

- Do not return to PE class at this time
- Return to PE class
- Do not return to sports practices/games at this time
- Gradual return to sports practices under the supervision of an appropriate health care provider (e.g., athletic trainer, coach, or physical education teacher).
 - Return to play should occur in gradual steps beginning with aerobic exercise only to increase your heart rate (e.g., stationary cycle); moving to increasing your heart rate with movement (e.g., running); then adding controlled contact if appropriate; and finally return to sports competition.
 - Pay careful attention to your symptoms and your thinking and concentration skills at each stage of activity. Move to the next level of activity only if you do not experience any symptoms at the each level. If your symptoms return, let your health care provider know, return to the first level, and restart the program gradually.

ASAA School/Medical Concussion Care Plan Continued

GRADUAL RETURN TO PLAY PLAN

Day 0 - 24 hours without concussion symptoms during physical and cognitive rest.

- **If no return of symptoms, then:**

Day 1 - 15 Minutes of Light Aerobic Activity (Walk, Exercise Bike, Etc).

- Trial half day school. No homework. Not tests.

- **If no return of symptoms, then:**

Day 2 - 30 Minutes of Light to Moderate Aerobic Activity.

- Trial full day school. No homework. No tests.

- **If no return of symptoms, then:**

Day 3 - 30 Minutes of Moderate to Heavy Aerobic Activity

- Full day school. Regular homework assignments. No testing.

- **If no return of symptoms, then:**

Day 4 - 30 Minutes of Heavy Aerobic Activity and 15 Minutes of Resistance Exercise (Push-ups, Sit-ups, Weight Lifting).

- Full day school. Regular homework. Regular testing.

- **If no return of symptoms, then:**

Day 5 - Return to Practice for **NON CONTACT Limited Participation.**

- **If no return of symptoms, then:**

Day 6 - Return to Full Practice WITH CONTACT.

- **If no return of symptoms, then:**

Day 7 - Return to Competition

This referral plan is based on today's evaluation:

___ Return to this office. Date/Time _____

___ Refer to: Neurosurgery ___ Neurology ___ Sports Medicine ___ Physiatrist ___ Other _____

___ Refer for neuropsychological testing

___ Other _____

ASAA School/Medical Concussion Care Plan completed by:

Signature _____ Print Name _____ Date _____

Model Policy

E 6145.22(2) ASAA PARENT AND STUDENT VERIFICATION OF RECEIPT OF INFORMATION CONCERNING CONCUSSIONS

View or print [ASAA PARENT AND STUDENT VERIFICATION OF RECEIPT OF INFORMATION CONCERNING CONCUSSIONS.](#)

AASB Policy Reference Manual

Model Policy

E 6145.22(3) ASAA HEALTHCARE PROVIDER RELEASE AND RETURN TO PLAN PROTOCOL (RTP)

View or print [ASAA HEALTHCARE PROVIDER RELEASE AND RETURN TO PLAN PROTOCOL \(RTP\)](#).

AASB Policy Reference Manual

WORKING

AASB Model Policy

AR 6145.22 CONCUSSION IN STUDENT ATHLETES

GUIDELINES FOR CONCUSSION MANAGEMENT

Concussions are a serious concern for students participating in sports. A concussion is a traumatic brain injury. The effects of concussion can be mitigated by prompt recognition and appropriate response. These guidelines focus on concussion education, prevention, uniform concussion response, and safe and appropriate return-to-play.

Education of coaches, athletes, and parents about the nature and risks of concussion is in the best interest of student-athletes at the middle and high school levels. A competitive athletic culture of playing through pain or "toughing it out" puts student-athletes at risk of brain injury, disability, and/or death as a result of concussion and repeat concussion injuries. Allowing a student-athlete to return to play before recovering from a concussion greatly increases the risk of serious and permanent injury.

TRAINING

Note: ASAA describes the following three resources for online coaches education:

"Concussion in Sports," available online, at no cost, through the NFHS Learning Center. <http://www.nfhslearn.com/electiveDetail.aspx?courseID=15000>

"HEADS UP" Concussion in Youth Sports, available online, at no cost, through the CDC. http://www.cdc.gov/concussion/HeadsUp/online_training.html

Concussion Awareness, available online through USA Football. <http://www.usafootball.com/health-safety/home>

Initial Training for Coaches: All coaches must receive initial training in the recognition and management of sports concussions, including an understanding of these guidelines. Initial training is required prior to the start of the applicable season. Training may consist of face-to-face training and/or online training modules. The district will document that training has occurred.

Refresher Training: All coaches will receive subsequent training at least every three years. Coaches will complete refresher training in conjunction with their Sports First Aid certification three year renewal, even if the renewal date occurs sooner than three years following initial concussion training. The Superintendent or designee may require refresher training more often if it is determined to be necessary on an individualized or group basis.

PREVENTION

Sports Equipment: Proper utilization of sports equipment can help prevent concussions. The district shall utilize the following procedures:

1. Safety equipment will be maintained in proper working condition.
2. The equipment utilized will be appropriate for the athlete and the position.
3. No athlete may be permitted to play without required equipment.
4. Safety equipment must fit properly and be worn correctly.

Athlete Education: The head coach and/or athletic trainer is responsible for ensuring that all participating athletes receive instruction on the risks of concussion. Instruction shall occur at the beginning of the season and throughout as appropriate. Instruction will cover the following:

1. The signs and symptoms of concussion.
2. The importance of reporting concussion symptoms experienced by the athlete or observed in a teammate.
3. The importance of full recovery for health, safety, and performance.
4. The importance of safety rules in minimizing the risk of concussion.
5. The importance of rules of the game and sportsmanship in minimizing the risks of concussion.
6. Any other procedures or prevention tools for the applicable sport.

CONCUSSION FACT SHEET FOR PARENTS AND ATHLETES

Note: [Alaska Statute 14.30.142](#) requires districts to annually provide athletes and their parents written information on the nature and risks of concussion. A student may not participate in athletic activities unless the student and parent have signed a verification of receipt of this information.

E 6145.22(1) is ASAA's recommended fact sheet entitled "A Parent's Guide to Concussion in Sports" prepared by the National Federation of State High School Associations.

Each student who registers for a District-sponsored sport will receive a fact sheet on the nature and risks of concussions. The fact sheet will also be disseminated to each participant's parent or guardian for athletes under the age of 18.

Note: E 6145.22(2) is ASAA's written verification, entitled "Parent and Student Acknowledgement and Consent."

A student may not participate in school athletic activities unless the student and parent/guardian have signed a verification of receipt of this required information. Schools shall keep a copy of the signed form on file. Only one verification is needed per school year, even if the student participates in more than one sport.

RISKS AND STANDARDS FOR RETURN TO PLAY

Note: The following standards for return to play include those guidelines developed by ASAA, utilizing recognized standards for gradual and safe return to play for a concussed athlete.

Identifying Concussion and Determining the Level of Medical Response

A student who is suspected of having sustained a concussion during a practice or game shall be immediately removed from the activity. An individual who has received concussion training, to include a coach, EMT, or other medical provider, should immediately observe for any signs, symptoms and abnormalities to help determine whether an athlete has suffered a concussion and how urgently he or she should be sent for appropriate medical care. Assume a concussion occurred if the head was hit and even the mildest symptoms are present.

The following situations should result in immediate emergency care:

- An athlete has a loss of consciousness of any duration.
- An athlete has symptoms of concussion and is not stable because the athlete's condition is changing or deteriorating.
- An athlete exhibits or reports any of the following symptoms:
 - Any signs or symptoms of spine or skull fracture, or bleeding
 - Blurry or double vision
 - Decreased or irregular pulse or breathing
 - Difference in pupil size from right to left eye or pupils that do not react to light (fixed/dilated pupils)
 - Headache that gets significantly worse over time
 - Noticeable changes in the level of consciousness
 - Seizure activity
 - Slurred speech
 - Vomiting

If no emergency is apparent, but other signs of concussion are present, close observation of the athlete should continue for a few hours. No athlete will return to play (RTP) on the same day of concussion, even if symptoms clear within minutes.

Return-to-Play Clearance

Note: E 6145.22(3) is ASAA's sample Release for Student to Resume Participation Following a Concussion.

A student who has been removed from participation in a practice or game for suspicion of concussion will not return to play until the student has been evaluated and cleared for participation. A student may be cleared in writing by an athletic trainer or other "qualified

person" who has received training, as verified in writing or electronically by the qualified person, in the evaluation and management of concussions. Under Alaska law, a "qualified person" means either

(a) a health care provider who is licensed in the state or exempt from licensure under state law; or

(b) a person who is acting at the direction and under the supervision of a physician who is licensed in the state or exempt from licensure under [AS 08.64.370\(1\)](#) [medical providers in the Armed Services or the United States Public Health Service while in the discharge of their official duties], (2) [out-of-state physicians or osteopaths consulting with in-state doctors or osteopaths in the diagnosis or treatment of cases], or (4) [medical providers in the Armed Services or the United States Public Health Service volunteering services without pay to a medical facility].

Note: Under Alaska law, effective July 1, 2015, an athletic trainer is required to be licensed, unless the individual is: 1) a student in an accredited athletic trainer program who is training under the supervision of an athletic trainer or a person licensed to practice medicine or osteopathy under [AS 08.64](#); 2) licensed, certified or registered as an athletic trainer in another state and is present in the state for not more than 90 days in a calendar year for an event; or 3) in the military service of the United States or as an employee of the federal government performing athletic training services in the scope of official duties. [AS 08.08.010\(a\)](#).

After Medical Clearance, Return to Play ("RTP") Step-Wise Protocol

The District will utilize a protocol of gradual RTP to maximize student safety. Gradual RTP permits a greater assessment of student recovery and permits monitoring for the return of any signs or symptoms of concussion.

Note about cognitive impacts of concussion: Students with a concussion may be impacted in their ability to perform all activities, not just athletic ones. A concussion impacts a student's academic and cognitive abilities. Students may also experience mood changes. As they recover, students may need temporary accommodations regarding instructional time, course load, computer use, assistance with passing time, limitations on PE or other physical activity, etc. Coaches, athletes, and parents should inform teachers, counselors, and the school nurse when a student suffers a concussion.

Symptomatic Period - Rest is recognized as the best treatment for concussion. No exercise should be engaged in if any signs or symptoms of concussion are present. When there have been no symptoms for 24 hours, and the qualified provider has cleared the athlete to begin the Return-to-Play Protocol, then Day 1 begins.

Return-to-Play Protocol - This program begins only after all symptoms of concussion have resolved. It is to take place over a minimum of 6 days, with at least 24 hours between each step. The rate of progression through the steps in this program is individualized. Factors that may slow the rate are history of previous concussions, number/severity/duration of concussive symptoms, young age, and the risk of the sport. Physical or cognitive activity that provokes recurrence of concussive symptoms may delay recovery and increase the risk of future concussion. If symptoms recur at any step, then physical and cognitive activity stop for 24 hours and are then reinitiated at the previous step.

Note: This return-to-play protocol is based on ASAA guidelines and includes a corresponding gradual return to instructional/cognitive activity.

- Day 1** - 15 Minutes of Light Aerobic Activity (Walk, Exercise Bike, etc.)
- Trial half day of school. No homework. No testing.
- **If no return of symptoms, then:**
- Day 2** - 30 Minutes of Light to Moderate Aerobic Activity (Walk, Exercise Bike, etc.)
- Trial full day of school. No Homework. No testing.
- **If no return of symptoms, then:**
- Day 3** - 30 Minutes of Moderate to Heavy Aerobic Activity
- Full day of school. Regular homework assignments. No testing.
- **If no return of symptoms, then:**
- Day 4** - 30 Minutes of Heavy Aerobic Activity and 15 Minutes of Resistance Exercise (Push-ups, Sit-ups, Weight Lifting).
- Full day of school. Regular homework. Regular testing.
- **If no return of symptoms, then:**
- Day 5** - Return to Practice with NON CONTACT Limited Participation.
- **If no return of symptoms, then:**
- Day 6** - Return to Full Practice WITH CONTACT

School/Medical Concussion Care Plan

Note: E 6145.22(4) is ASAA's "School/Medical Concussion Care Plan."

Schools should establish a team comprised of a parent, school staff member and the qualified provider to develop and utilize a care plan for each student who has been diagnosed with a concussion. The plan should include the following sections:

- Determination of Symptoms
- Returning to Daily Activities
- Returning to Sports
- Gradual Return to School and Play (RTP) Protocol

The school should disseminate the Concussion Care Plan to all appropriate staff, including the student's teachers, the nurse, the athletic trainer, the coach, the athletic director, and the principal, as applicable.

Throughout the incremental return to school and exercise, the principal or designee should designate a staff member, preferably a school nurse if available, who meets with the athlete daily to determine the level of symptoms, to evaluate the response to increases in hours of school and intensity of exercise, to decide if the athlete will advance to the next increment of return, and to communicate daily status reports to the athlete, the parent, the health care provider supervising the concussion care, and senior school staff.

Revised 3/2015

9/92

WORKING

Model Policy

**E 6145.22(1) ASAA PARENT'S GUIDE TO CONCUSSIONS IN SPORTS
(REVISED 4/14)**

View or print [ASAA PARENT'S GUIDE TO CONCUSSIONS IN SPORTS \(REVISED 4/14\)](#).

AASB Policy Reference Manual

Sitka School District

July 2023 Board Report

Monthly Revenue Report

Account No	Account Description	Current Budget	YTD Encum	YTD Revenues	Remaining Balance	Percent Outstanding
24-100-000-000-000-011	CITY/BORO APPROPRIATION	7,697,278.00	0.00	687,624.83	7,009,653.17	91.07%
24-100-000-000-000-040	MISC. LOCAL REVENUE	45,000.00	0.00	0.00	45,000.00	100.00%
24-100-000-000-000-047	E-RATE REVENUE	69,076.00	0.00	0.00	69,076.00	100.00%
24-100-000-000-000-050	QUALITY SCHOOLS	41,798.00	0.00	0.00	41,798.00	100.00%
24-100-000-000-000-051	FOUNDATION	11,390,231.00	0.00	946,328.00	10,443,903.00	91.69%
24-100-000-000-000-052	HB281 ALLOCATION	888,213.00	0.00	0.00	888,213.00	100.00%
24-100-000-000-000-056	TRS ON-BEHALF	1,180,208.90	0.00	0.00	1,180,208.90	100.00%
24-100-000-000-000-057	PERS ON-BEHALF	86,413.10	0.00	0.00	86,413.10	100.00%
24-100-000-000-000-110	IMPACT AID	70,000.00	0.00	0.00	70,000.00	100.00%
24-100-000-000-000-190	FEDERAL THROUGH OTHER IN	360,000.00	0.00	0.00	360,000.00	100.00%
24-100-000-000-000-250	FUND TRANSFER	1,982,558.00	0.00	0.00	1,982,558.00	100.00%
Report Total		23,810,776.00	0.00	1,633,952.83	22,176,823.17	

Monthly Expense Report

Accounts Summarized By Function	Current Budget	YTD Encumbrance	YTD Expenditures	Remaining Balance	Percent Available
100 - REGULAR INSTRUCTION	9,275,950.97	286,177.53	111,178.75	8,878,594.69	95.72%
120 - BILINGUAL/BICULTURAL	55,849.42	0.00	272.63	55,576.79	99.51%
130 - ENRICHMENT	3,498.40	0.00	273.42	3,224.98	92.18%
140 - CORRESPONDENCE STUDY	324,664.36	175.00	272.63	324,216.73	99.86%
160 - VOCATIONAL EDUCATION	375,784.98	1,278.02	2,985.55	371,521.41	98.87%
200 - SPECIAL ED INSTRUCTION	4,766,959.46	171,526.17	36,158.83	4,559,274.46	95.64%
220 - SPECIAL ED SUPPORT	1,023,606.54	850.00	3,330.22	1,019,426.32	99.59%
300 - PUPIL SUPPORT	9,567.62	0.00	0.00	9,567.62	100.00%
320 - GUIDANCE	540,003.21	0.00	272.63	539,730.58	99.95%
330 - HEALTH SERVICES	111,225.67	5,996.71	296.27	104,932.69	94.34%
350 - SUPPORT SERVICES	218,000.00	115,128.00	0.00	102,872.00	47.19%
351 - IMPROVEMENT INSTRUCTION	3,000.00	0.00	0.00	3,000.00	100.00%
352 - LIBRARY SERVICE	322,742.57	0.00	2,876.14	319,866.43	99.11%
400 - SCHOOL ADMINISTRATION	1,173,791.34	1,990.32	9,429.63	1,162,371.39	99.03%
450 - SCHOOL ADMIN. SERVICES	681,230.12	0.00	2,908.69	678,321.43	99.57%
510 - DISTRICT ADMINISTRATION	161,630.57	105,413.06	35,481.20	20,736.31	12.83%
511 - SCHOOL BOARD	83,148.80	21,950.00	0.00	61,198.80	73.60%
512 - SUPERINTENDENT'S OFFICE	459,565.90	0.00	40,731.19	418,834.71	91.14%
518 - SAFETY AND SECURITY	1,000.00	0.00	0.00	1,000.00	100.00%
550 - DISTRICT ADMIN. SUPPORT	529,153.91	0.00	237,826.20	291,327.71	55.06%
556 - TECHNOLOGY SERVICE	492,263.46	38,628.30	33,876.03	419,759.13	85.27%
600 - MAINTENANCE/OPERATIONS	2,784,073.46	672,251.29	307,634.23	1,804,187.94	64.80%
700 - Athletics	288,066.52	0.00	0.00	288,066.52	100.00%
900 - FUND TRANSFERS	126,000.00	0.00	0.00	126,000.00	100.00%
Report Total	23,810,777.28	1,421,364.40	825,804.24	21,563,608.64	

Revenue - Expenses Totals: 808,148.59

*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 8/9/2023

	BES	KGH	BMS	SHS	PHS	RCH	Total
PK	11					0	11
KG	67					0	67
1	71					2	73
2		73				5	78
3		58				2	60
4		64				4	68
5		67				1	68
6			79			5	84
7			90			4	94
8			72			3	75
9				93	9	1	103
10				79	6	1	86
11				78	16	3	97
12				71	8	4	83
Bldg Total	149	262	241	321	39	35	1047

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

August 2023 Draft Proposal for Review and Input

MEMO

To: SSD School Board
Prepared By: Tristan Guevin, SSD School Board Member
Date: August 06, 2023

RE: Proposal to Re-Establish the Sitka School District Budget Committee

The purpose of this memo is to bring forward a proposal to re-establish the Sitka School District (SSD) Budget Committee, which the Sitka School Board decided to suspend for the 2022 - 2023 school year at its October 14, 2022 special meeting while also setting a 2022 - 2023 school year Board and District goal of "developing a mid- and long-term view of the budget and increasing understanding of the SSD budget". This memo outlines a proposed purpose, composition, and charge for the SSD Budget Committee going forward, and is meant as a draft for review and input from the full Sitka School Board, the current SSD Superintendent and staff, and SSD stakeholders prior to bringing re-establishment of the SSD Budget Committee forward for a vote (ideally in September 2023).

This proposal and the idea of re-establishing the SSD Budget Committee has been discussed on numerous occasions at previous school board meetings, and is something that I spoke to previous SSD Superintendent, Frank Hauser, about in some detail. Below you will find a draft proposal for the purpose, composition, and charge of the SSD Budget Committee for Sitka School Board discussion and decision-making. Additionally, you will find some informational documents at the end of this memo.

1 | SSD Budget Committee Purpose

The purpose of the SSD Budget Committee is (1) to provide input to the Sitka School Board on the SSD budget and SSD finances, (2) to educate the public about the SSD budget, SSD finances, and

budget- and finance-related issues affecting SSD, and (3) to act as advocates for the budget- and finance-related needs of our students, teachers and staff, and families. Moreover, the purpose of the SSD Budget Committee is to serve as a vehicle for better engaging and including SSD students, parents and families, teachers and staff, partners, and the community as a whole in SSD decision-making related to the SSD budget and SSD finances.

Consistent with this function, the SSD Budget Committee should encourage continuous improvement of and should foster adherence to the District's policies, procedures, strategic plan, and practices at all levels.

2 | SSD Budget Committee Charge

The SSD Budget Committee shall establish an annual calendar of topics for the coming school year at its August meeting, including quarterly reviews of SSD financial statements (e.g. revenues and expense reports for each SSD fund). Additionally, the Sitka School Board may direct the SSD Budget Committee to explore and make recommendations on specific topics.

Additional charges for the SSD Budget Committee could include:

- A review of SSD's current budget and financial procedures and recommendations on ways to improve transparency and meaningful engagement of SSD stakeholders in budgetary decision-making (2023 - 2024 school year)
- Assist the Board and SSD in educating the general public concerning school finance issues, including creating reader-friendly budget information.
- Review the SSD's annual audit and accompanying management letters, and submit any comments or recommendations to the Board.
- Review the annual budget, revenue and expenditure forecasts, and submit any recommendations to the Board.
- Make recommendations on use of Proposition 1 Student Activity Funds (in partnership with SSD Activities Committee?)
- Review and make recommendations regarding long-term capital plans and financial strategies for major projects for SSD.
- Recommend transfers between funds for special projects and/or to allow SSD to better meet the goals, objectives, and activities outlined in the SSD Strategic Plan
- Advise the Board of any local, state, and/or federal policies, legislation or developing trends which may impact district financial goals and priorities.
- Provide input on other issues identified by the Board.

3 | 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 SHS and PHS SSD School Board Representatives
- The SSD Superintendent
- The SSD Business Manager
- The SSD Learning Support Director (Special Education)
- The SSD Cultural Director
- All Building Principals
- Up to Three (3) SEA Representatives
- Up to Three (3) SESPA Representatives
- An At-Large Teacher
- An At-Large Classified Staff
- Up to Six (6) SSD Students
- A Site Council Representative from Each School
- Up to Three (3) At-Large Parents and/or Family Members
- An STA Tribal Council Representative
- A CBS Assembly Representative
- Up to Six (6) Representatives of SSD Partner Organizations

Total of up to forty (43) 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.

Note: This may be too many individuals for a committee to be productive, but I also wanted to balance that with getting as much stakeholder involvement as possible.

4 | Appendix Documents

The following appendix documents include:

- Agendas from the Juneau School District's Finance Committee as an example of a budget or finance committee in another school districts and to show possible topics the SSD Budget Committee could cover
- The Sitka School Board's previous committee structure and committee charges
- SSD Board Bylaw 9130 Board Committees as a reference
- A "Developing Your District's Budget" presentation by the Alaska Association of School Business Officials (ALASBO) as a nice reference on the budget development process
- The SSD FY24 Budget Introduction presentation as a resource for key information on SSD's budget



10014 Crazy Horse Drive – Juneau, Alaska 99801-8529 – (907) 523-1770 – Fax: (907) 463-1720

Finance Committee Meeting

Agenda

August 17, 2022

1:00-2:00 PM

Zoom

1. **Called to Order**
2. **Flag Salute**
3. **Approval of Agenda**
4. **Approval of Minutes from 6/8/22 meetings**
5. **Public Comment**
6. **Reports/Action**
 1. Budget Process/Calendar Review
 2. Enrollment Update and Impacts
 3. Review of ESSER funds
 4. Retirement and retention discussion
 5. Scope of Sequence of Topics for upcoming meetings (a starter is below)
7. **Future Agenda Items**

September Meeting suggestions:

 - *Leg. Funding Update
 - *Enrollment Update

October

 - *FY22 Financial Statements
 - *Enrollment Update
 - *Foreshadow Budget Revision
8. **Next Meeting**

September 7, 14, 21, 28



10014 Crazy Horse Drive – Juneau, Alaska 99801-8529 – (907) 523-1770 – Fax: (907) 463-1720

Finance Committee Meeting

Agenda

September 23, 2022

12:00-1:00 PM

Zoom

1. **Called to Order**
2. **Flag Salute**
3. **Approval of Agenda**
4. **Approval of Minutes from 8/17/22 meeting**
5. **Public Comment**
6. **Reports/Action**
 - a) Retirement and Retention Discussion. What improvements can be made to our existing offerings for employees? And what new strategies are we/should we be considering?
 - b) Legislative Funding Update: Alaska Reads Act and other funding based on updated BSA and one-time funding.
 - c) Grant Update
7. **Future Agenda Items**
8. **Next Meeting**

October 12, 19
9. **Adjournment**



10014 Crazy Horse Drive – Juneau, Alaska 99801-8529 – (907) 523-1770 – Fax: (907) 463-1720

Finance Committee Meeting

Agenda

November 3, 2022

12:00-1:00 PM

Zoom

1. **Called to Order**
2. **Flag Salute**
3. **Approval of Agenda**
4. **Approval of Minutes from 10/6/22 and 10/19/22 meetings**
5. **Public Comment**
6. **Reports/Action**
 - a) Grant Summary Table
 - b) Quarterly Report
 - c) Building Funding Formula
7. **Future Agenda Items**
8. **Next Meeting**

December 1, 8, 15, 22 at Noon
9. **Adjournment**



10014 Crazy Horse Drive – Juneau, Alaska 99801-8529 – (907) 523-1770 – Fax: (907) 463-1720

Finance Committee Meeting

Agenda

January 6, 2023

12:00-1:00 PM

Zoom

1. **Called to Order**
2. **Flag Salute**
3. **Approval of Agenda**
4. **Approval of Minutes from 12/12/22 meetings**
5. **Public Comment**
6. **Reports/Action**
 - a) FY24 Budget Process/Calendar
 - b) FY23 Monthly Financial Report
 - c) FY23 Budget Revision
7. **Future Agenda Items**
8. **Next Meeting**

January 27th, noon
9. **Adjournment**

Committee	Commitment	Current Meeting Schedule	Recent Board Member(s) Involved
Board Committee: Policy	The charge for this committee is to develop or revise policies to reflect current relevance of existing policies. The committee selects a section of the Board policies to review, as well as any other policies identified as a priority. The committee will also review and revise policies according to the suggested AASB policy updates in the spring. Any revised policies will be presented to the Board for its consideration.	Meetings are scheduled for the second Wednesday of the month, from 5:00-6:00 p.m.	Tristan and Blossom
Board Committee: Activities	The charge of this committee is to develop a plan that will allow all students to participate in activities and athletics at a level that is financially sustainable for families, the district, and the community. The commitment is to meet for an hour at least monthly during the school year and more often if needed. One Board member from the Activities Committee will serve on the Student Activity Fund Advisory Committee.	Meetings have been held on Monday's from 3:30-4:30 pm at SHS.	Mitch and Todd
Board Committee: Budget			Amy and Paul
District Committee: Technology	The purpose of the District Technology Committee is to provide the Sitka Schools learning community with universal access to a dynamic learning environment. The commitment is to meet on average 4 times a year,	Meetings typically occur during the school day for 2-4 hours using subs as needed, or during the 1-hour Friday Professional Learning early release time.	Todd and Blossom

	although at times additional work is needed (e.g., District Technology Plan). Committee also shares resources and holds discussions in our CANVAS learning management system.		
District Committee: Strategic Plan	Every other year the district gathers a group of stakeholders in the fall for our Strategic Plan meeting. (Note: This year November 19 th is our target date.) In the spring, a smaller Steering Committee is formed of people who participated in the stakeholder meeting to develop Action Research questions and identify projects to implement that can help us achieve and measure our goals. The projects are implement for a full year the following school year.	The stakeholder meeting will be held on a Saturday for 5-6 hours. The Action Research Steering Committee typically meets once or maybe twice during the school day for 2-4 hours and occasionally for an hour after school; the Steering Committee meets as much as is needed to accomplish the task at hand.	Paused for one year
District Committee: Educator Evaluation	This committee has been created to ensure that when it comes to issues of evaluation, we want to partner - teachers and admin - so we can focus on professional growth and doing the best we can be for our students. The commitment is to meet for an hour+ on average 4 times a year after school.	Meeting dates are mutually agreed to and typically run from 3:45-5:00 pm.	Paused for one year
Assembly Meeting	Inform the Assembly of Board Activities	Once a month	Board President
Tribal Council Meeting	Inform the Council of Board Activities	Once a month	Blossom and Paul (alternating)

BB 9130 BOARD COMMITTEES

The School Board may establish committees of the Board as deemed necessary. The membership of these committees is limited to less than a majority of the whole Board. The Board shall establish written charges for Board committees. When its charges or duties have been completed, the committee shall be dissolved.

The president may be a member of any committee. The Superintendent or designee may serve as an advisor to any committee at the discretion of the Board.

Committees may actively seek input and participation by parents/guardians, staff, community and students, and may consult with local public boards and agencies.

Committees shall act in an advisory capacity, making recommendations to the Board. No committee action shall be binding on the full Board. The Board as a whole shall have the final consideration in all matters.

Committee meetings are subject to the state open meetings act.

(cf. 1220 - Citizen Advisory Committees)

(cf. 9330 - Meetings)

(cf. 9321 - Executive Sessions)

Legal Reference:

ALASKA STATUTES

[29.20.020](#) *Meeting public*

[44.62.310](#) *Agency meetings public*

[44.62.312](#) *State policy regarding meetings*

Adoption Date: October 10, 1995

Sitka School District

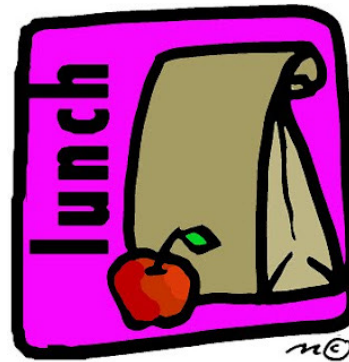
FY24 Budget Introduction

February 9, 2023
Community Hearing Session

We are SSD



1,125 Students



38% Free/Reduced Lunch



189 Staff



2020-2021 Graduation Rates
4-year: 89.4%
5-year: 90+%
2.46% Dropout Rate



**4 Schools, 1 Alternative
High School, and a
Homeschool Program**



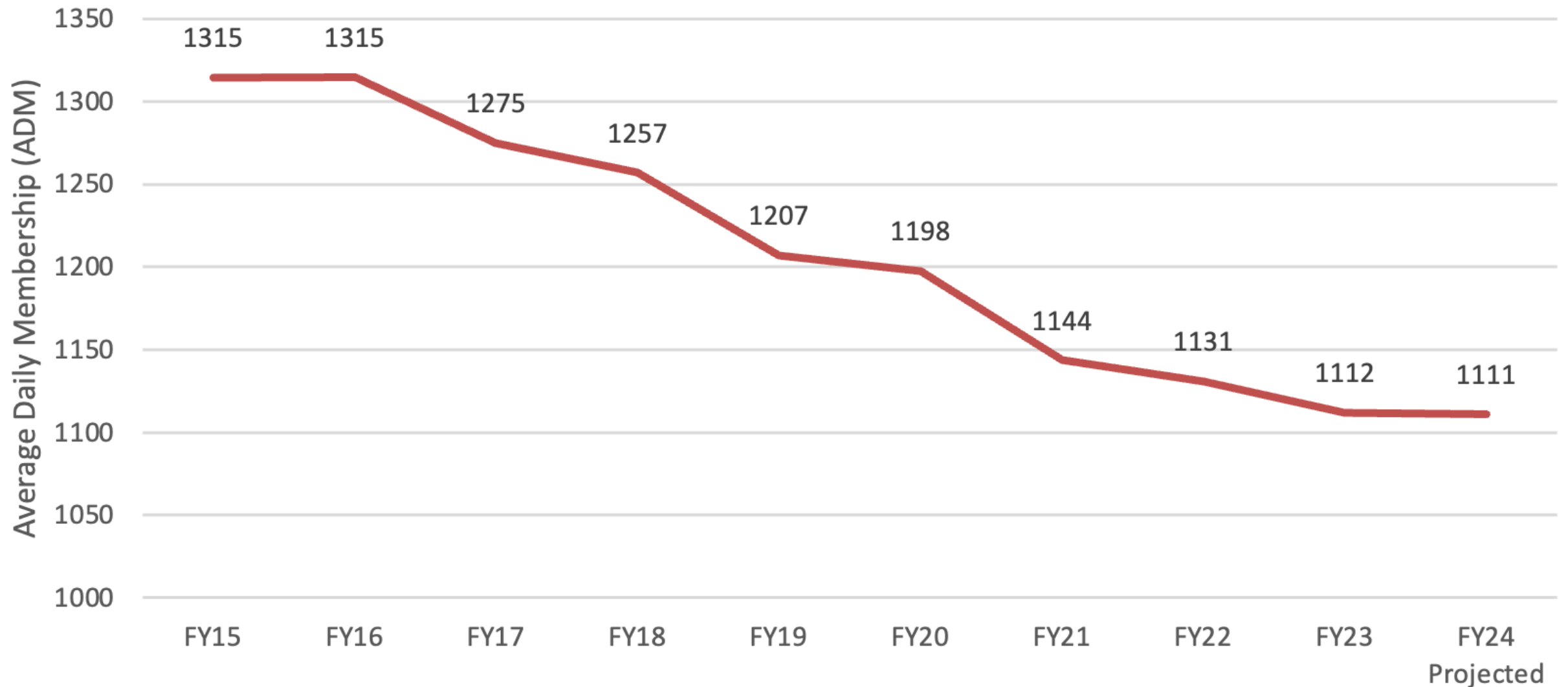
48% Caucasian
23% Alaska Native/American Indian
11% Two or More Races
8% Asian/Pacific Islander
7% Hispanic
1% African American

Revenue Assumptions

- Enrollment projected at 1,111.2 students
 - 1,077 students (includes 45 Intensive students)
 - 38 REACH homeschool students
- Intensive students (13 x's BSA) – 45 projected
- Correspondence students (90% of the BSA) – 38 projected
- Base Student Allocation @ \$5,960 (\$30 increase since 2017)
- City appropriation funded to the CAP
- City funding for In-Kind and Major Maintenance
 - PAC utilities = \$66,000
 - Major maintenance = \$150,000
- Impact Aid
- E-rate remains the same
- Secure Rural Schools budgeted/estimated at \$360,000

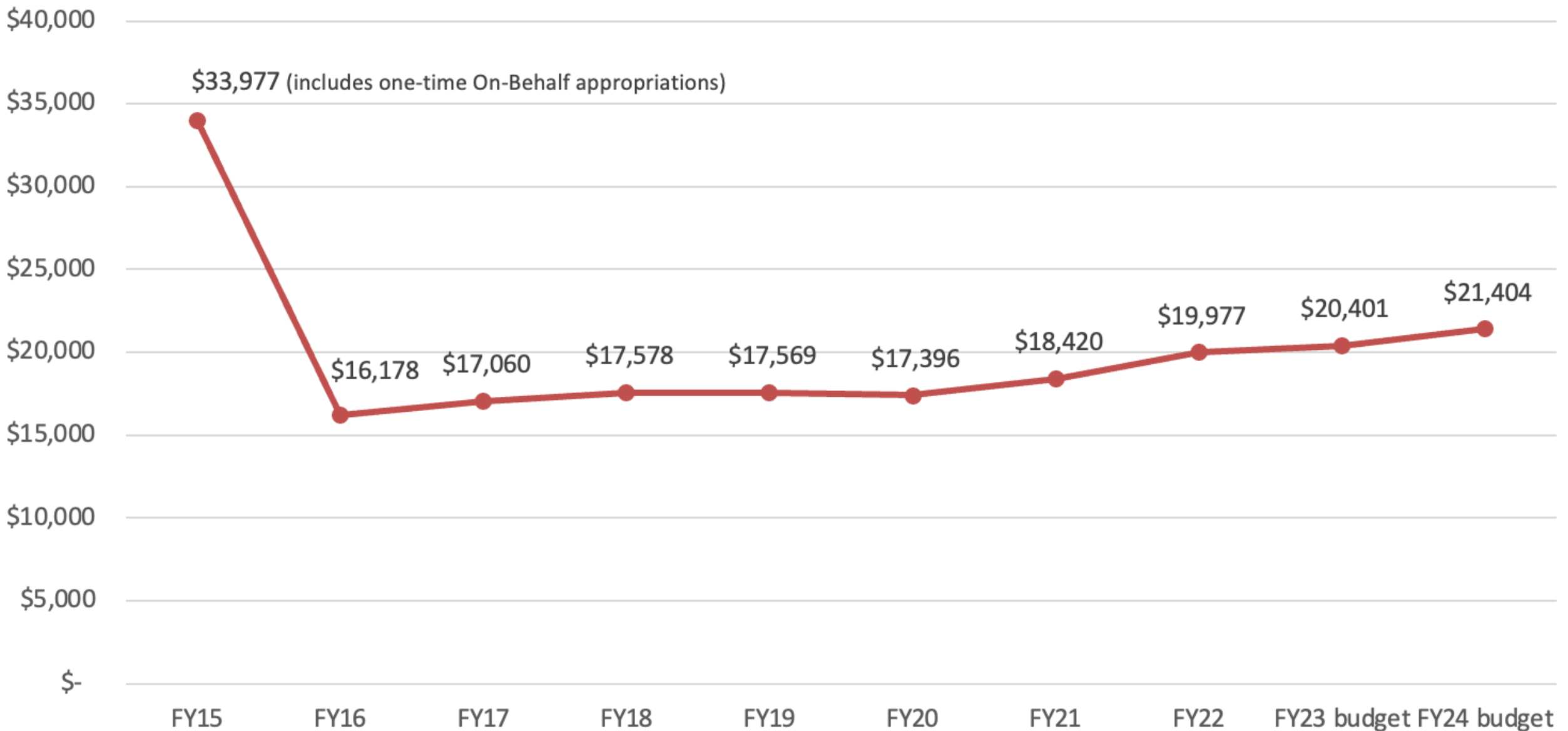
Enrollment History

Student Enrollment 10 Year History
FY15-FY24



Historical Per Pupil Expenditures

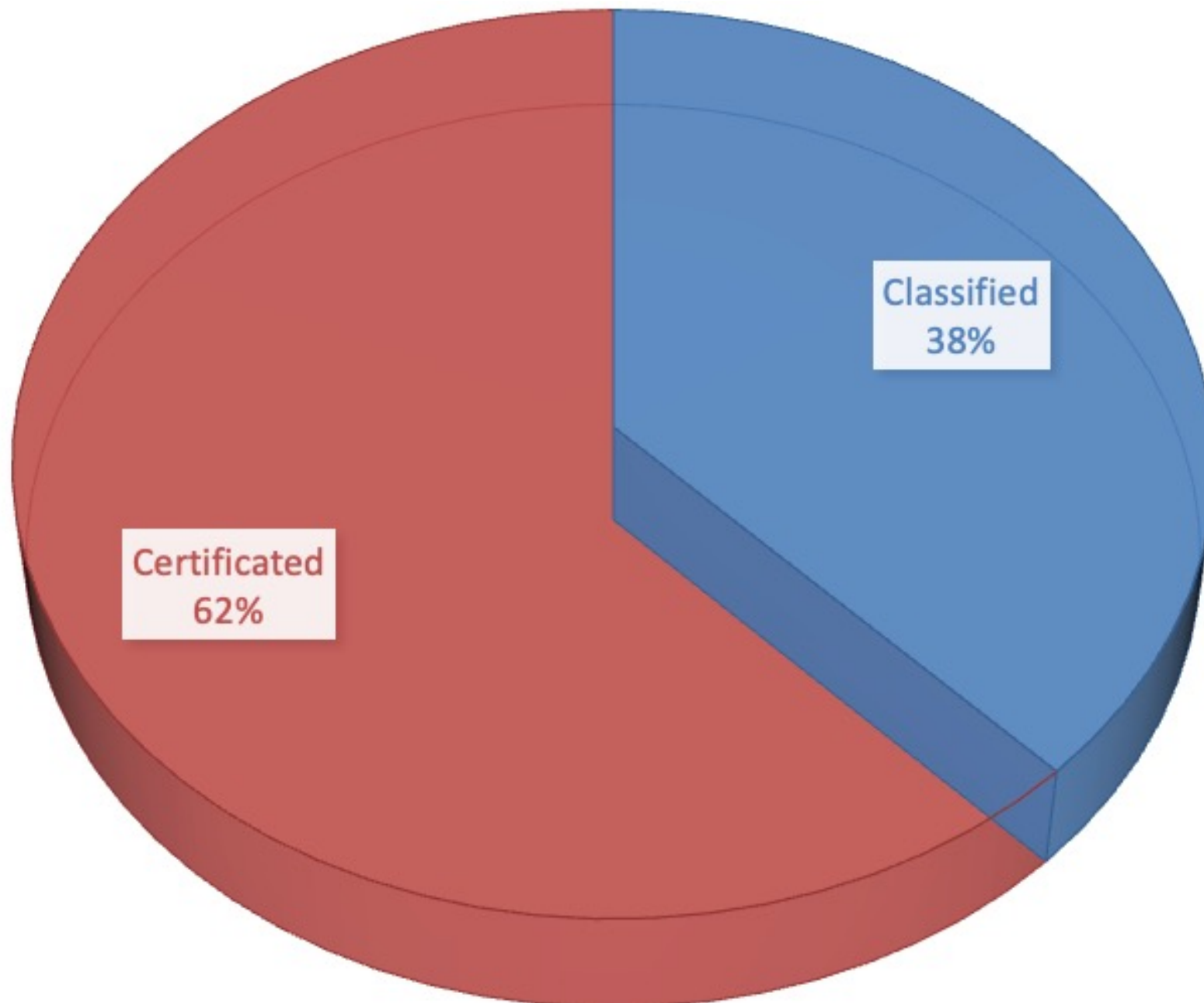
Historical Per Pupil Expenditures
FY15-FY24



Student Enrollment and Teachers

	# Teachers	# Students
FY19 Budget	108	1,207
FY20 Budget	103	1,198
FY21 Budget	101	1,144
FY22 Budget	103	1,131
FY23 Budget	105	1,112
FY24 Budget (Projected)	108	1,111
Decrease Over Time	(0)	(92)
Percentage Decrease	0%	-7.6%

Types of Employees



FY24 State Foundation Formula

Step 1

School Size Adjustment



The school size factor table is used to calculate the adjusted ADM for each school.

1077 → 1369.41

Step 2

District Cost Factor



The district's school size adjusted ADM is multiplied by the district cost factor

1369.41 → 1636.44

Step 3

Special Needs Factor

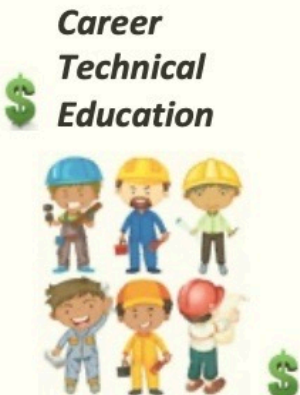


The previously adjusted ADM is multiplied by 1.20, providing an additional 20%.

1636.44 → 1963.73

Step 4

CTE Factor

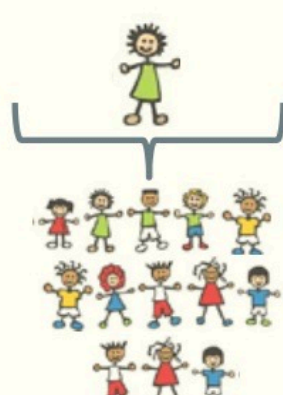


The previously adjusted ADM is multiplied by 1.015, providing an additional 1.5%.

1963.73 → 1993.19

Step 5

Intensive Needs Factor

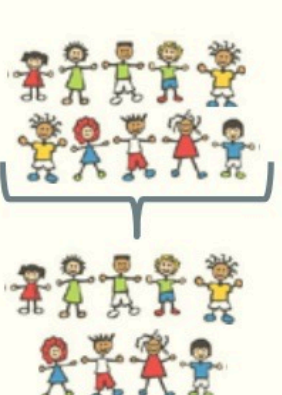


The intensive needs count is multiplied by 13 to determine the final Adjusted ADM.

1993.19 → 2578.19

Step 6

Correspondence Factor



The district's correspondence count is added in and multiplied by .90

2578.19 → 2612.39

FY24 State Foundation Formula

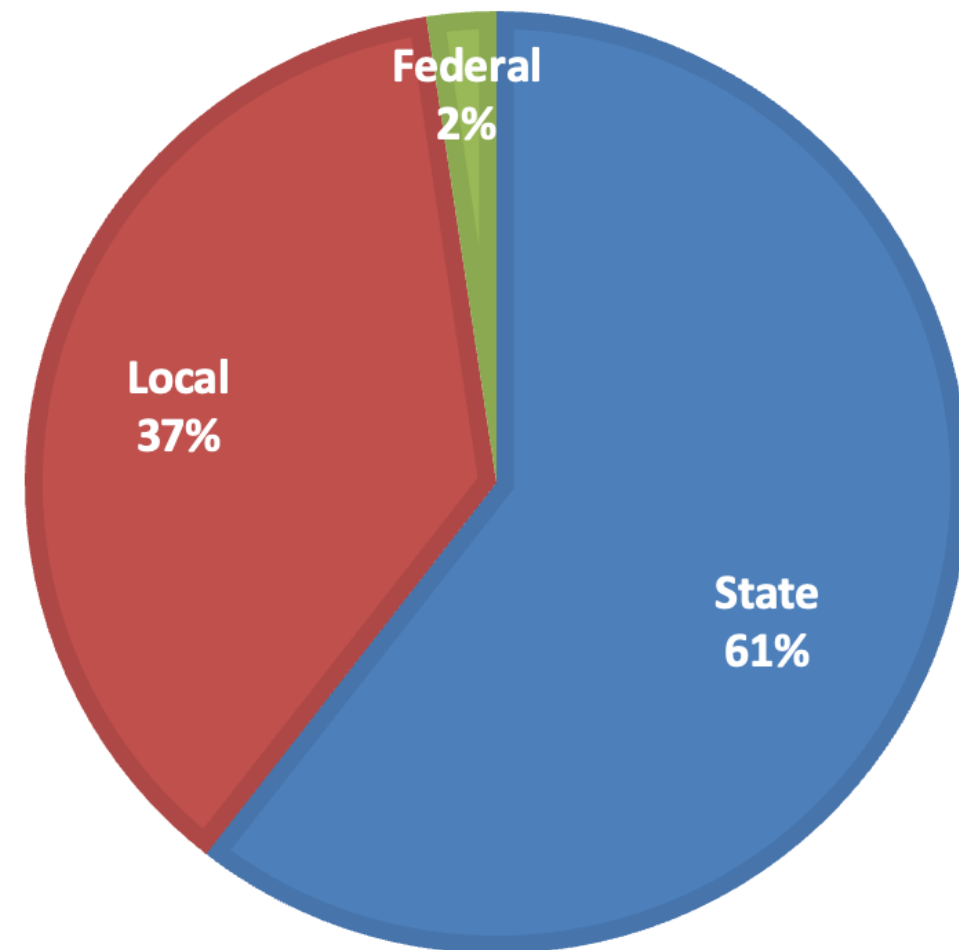
FY2024 Projected State/Local Revenue for SSD

District adjusted ADM	2,612.39	
Base Student Allocation	<u>\$5,960</u>	
Basic Need (AADM x BSA)	\$15,569,844	$\left\{ \begin{array}{l} \$1,563,690,714 \text{ CBS Property Value} \\ \underline{\quad \quad \quad \times 2.65 \text{ Mills}} \\ \$4,143,780 \text{ Total Required Local Taxes} \end{array} \right.$
Required Local Effort (Property Taxes)	\$(4,143,780)	
State Reduction For Federal Impact Aid	<u>\$(35,832)</u>	
State Foundation Revenue	\$11,390,232	
State Quality Schools Grant	<u>\$41,798</u>	
Total State Revenue	\$11,432,030	
Required Local Contribution	\$4,143,780	(FY23 \$4,433,868)
Additional Local Contribution		
(23% of Basic Need + Quality Schools)	<u>\$3,590,678</u>	
Maximum Local Contribution	\$7,734,458	(FY23 \$8,225,852)

How is SSD Funded?

REVENUE SOURCES

■ State ■ Local ■ Federal



3 Primary Sources:

- **Local (37%)**
- **State (61%)**
- **Federal (2%)**

Total Revenues: \$20,990,355

* Does not include District's use of Fund Balance or grant funding

Overview of Revenues

Revenue Sources	FY20	FY21	FY22	FY23 Revision #2	FY24 Projected
General Operating Fund					
Local	\$ 146,071	\$ 149,115	\$ 308,452	\$ 119,159	\$ 114,076
City Appropriations	\$ 6,719,940	\$ 6,803,233	\$ 7,424,930	\$ 7,981,665	\$ 7,734,458
Forest Receipts - pass thru City	\$ 229,036	\$ 208,587	\$ 599,385	\$ 360,000	\$ 360,000
State of Alaska	\$14,661,009	\$14,456,843	\$13,715,852	\$12,546,776	\$12,711,820
HB281 (\$588,411)				\$ 588,411	
Federal	\$ 75,337	\$ 81,714	\$ 60,816	\$ 70,000	\$ 70,000
Total General Operating Revenues:	\$21,831,393	\$21,699,492	\$22,109,435	\$21,666,011	\$20,990,355
Other Governmental Funds					
City Appropriation	\$ 376,540	\$ 508,760	\$ 110,650	\$ 272,000	\$ 272,000
Grand Total City Funding:	\$ 7,096,480	\$ 7,311,993	\$ 7,535,580	\$ 8,253,665	\$ 8,006,458

* Includes foundation funding, Quality Schools, and TRS/PERS On-Behalf

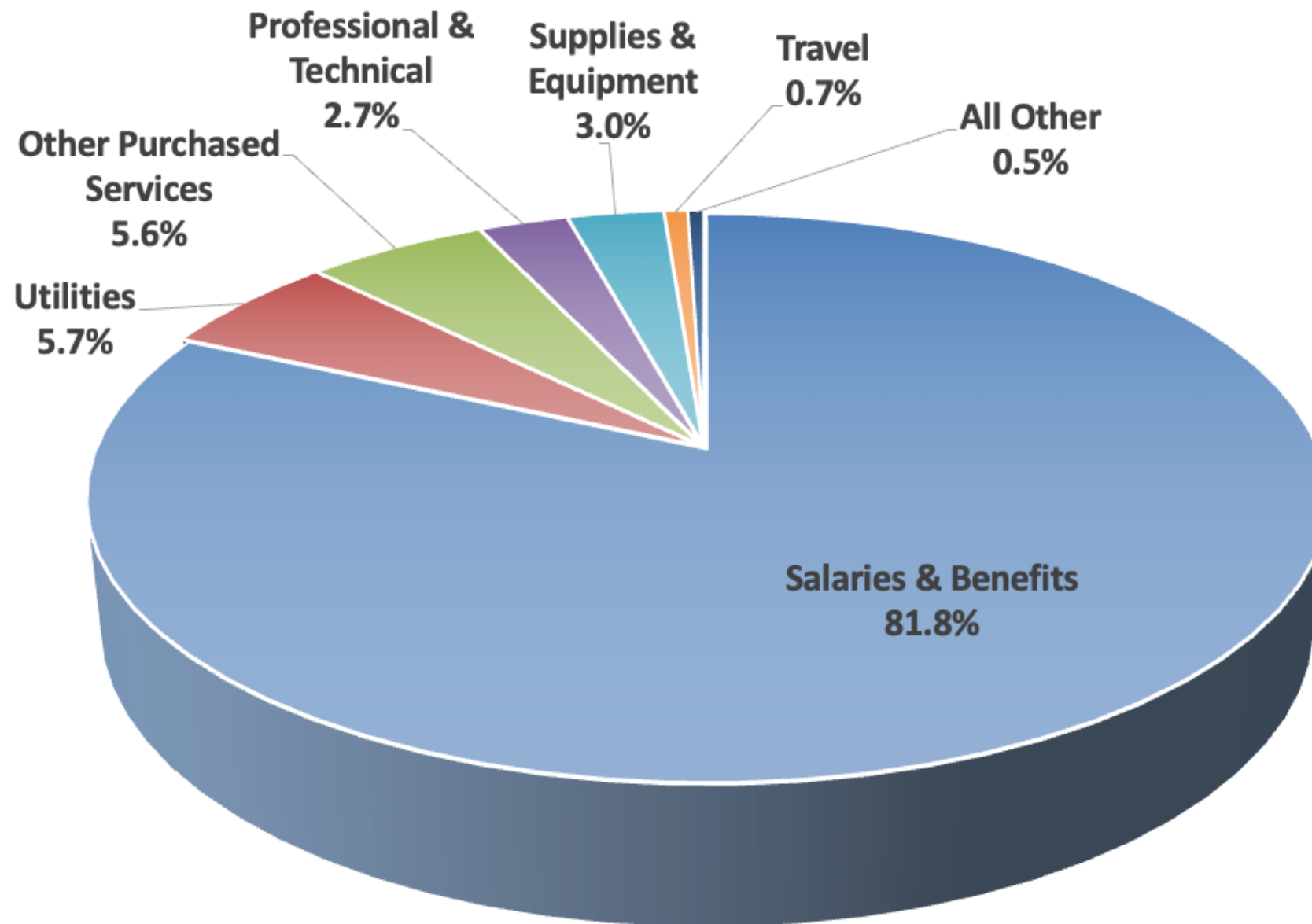
Expenditures and Assumptions

- Health insurance increase of 5%
- 3% increase to property/liability insurance
- Salary increases per negotiated agreements
- All other expenditures remained the same

Expenditures Function

Fiscal Year	Instruction	School Admin, District Admin, IT	Maintenance & Operations	All Other	TOTAL
FY22 Actual	\$ 17,182,395	\$ 2,606,162	\$ 2,330,100	\$ 474,390	\$ 22,593,047
FY23 Budget	\$ 17,502,435	\$ 2,218,299	\$ 2,527,789	\$ 439,266	\$ 22,687,789
FY24 Budget	\$ 18,477,015	\$ 2,291,514	\$ 2,579,327	\$ 436,711	\$ 23,784,566
<i>*Includes On-Behalf</i>					

Expenditures by Object



Total Expenditures: \$22,443,573

* Does not include PERS/TRS On-Behalf; grand total including OB is \$23,784,566

Projected FY24 Deficit: **\$2,794,211***

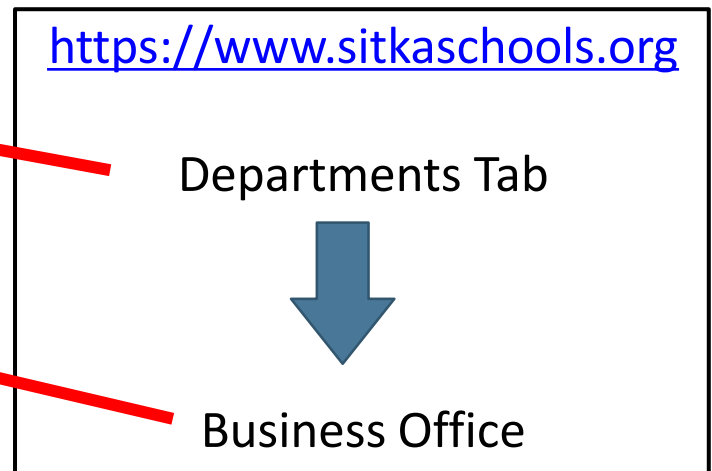
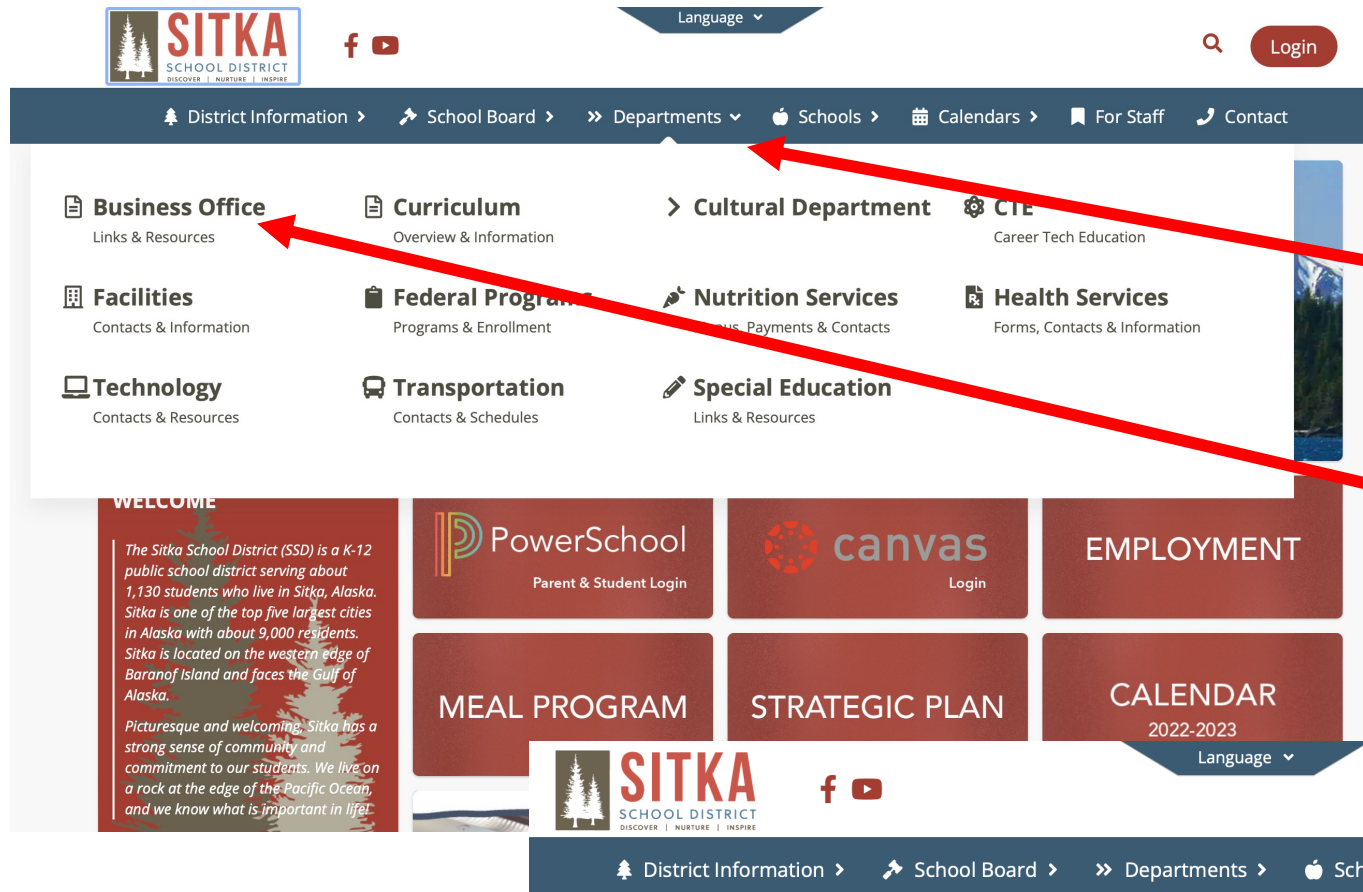
	Amount
Projected Revenue	\$20,990,355
Projected Expenditures	\$23,784,566
Total	(\$2,794,211)

- Enrollment steady
- SSD will have limited ESSER/ARP funding remaining
- Budget reductions, including increased Pupil Teacher Ratio (PTR), reduction in staff, and potential reduction in programs, will be required to balance the budget*
- Reserves will be insufficient to balance the budget
- **It is still VERY early in the process**

Budget Process

- **2/9/23** @ 6:00 pm Centennial Hall: **Community Hearing Session**
- **3/9/23** @ 6:00 pm Centennial Hall: **Work Session**
- **4/5/23** @ 6:00 pm Centennial Hall: **School Board Meeting**
- **4/13/23** @ 6:00 pm Centennial Hall: **Work Session**
- **4/20/23** @ 6:00 pm SHS Library: **Final Hearing and Adoption**

Budgets/Audits are Online



Business Office

Business Office Links >>

- Documents, Policies, and Forms** >>
- Bids and RFP's >>
- Budget FAQs >>
- Budgets by Fiscal Year >>

HELPFUL LINKS

- Credit Approval Application - This application should be completed prior to taking a college level class that is intended to be used for salary step advancement.
- Salary Step Application - If you believe you have completed enough credits to earn a step advancement in the SEA negotiated salary schedule, complete this application and submit it to the District Business Office
- Student Accident Report - This report should be completed in the event of a student accident on school property.
- District Travel Policy - This policy governs District sponsored employee travel.

AUDITED FINANCIAL STATEMENTS

- Archived Audits by Fiscal Year
Last modified: Aug 4th, 2022
- FY 2022_Final_Audit.pdf**
Last modified: Jan 16th, 2023



Questions?



Developing Your District's Budget

David Means

Andy Ratliff

December 2, 2018

Key Outcome

School business officials will understand the budget development stages and be able to apply them in their work.

Definition

Budgeting is a **political process of estimating resources** and **allocating** those resources to **best** fulfill the mission, goals, and strategic plans of the District.

It is next year's educational plan stated in financial terms.

Five Phases of Budget Development

1. Planning
2. Preparation
3. Development
4. Implementation (and Reporting)
5. Evaluation

Planning Phase

Budgeting environment

- What are state laws?
- What are municipal requirements, if applicable?
- What are Board of Education policies?
- Identify key administrative policies, which may not be written.
- Identify, if any, district's key allocation formulas and processes.
- Who are the key leaders?

State laws you must know

- Foundation Program AS.14.17
- Relationship to Municipality—when budget is due: AS.14.14.060(c)
- When budget due at DEED 4 AAC 09.110

Planning Phase, Part 2

Draft a budget development timeline

- Make sure it complies with legal deadlines (DEED is July 15)
- Keep in mind teacher recruiting occurs late winter to early spring
- Communicate timeline as appropriate for your organization
- Recommend both a public timeline and a more detailed timeline for your own use

Budget timeline

Anchorage School District Due Dates

November 19th	Preliminary FY19 Projections
December 3rd	Pro Forma Budget Guidance Memo - 1st Reading
December 17th	Pro Forma Budget Guidance Memo - 2nd Reading
February 4th	School Board Budget Work Session
February 4th	School Board 1st Reading of the Budget
February 19th	School Board 2nd Reading of the Budget
March 4th	Due to Municipality of Anchorage
March 5th	Assembly 1st Reading of the Budget
March 19th	Assembly 2nd Reading of the Budget
July 15th	Budget due to DEED

Budget development process for the 2018-19 school year

SEP. 2017

OCT.

NOV.

DEC.

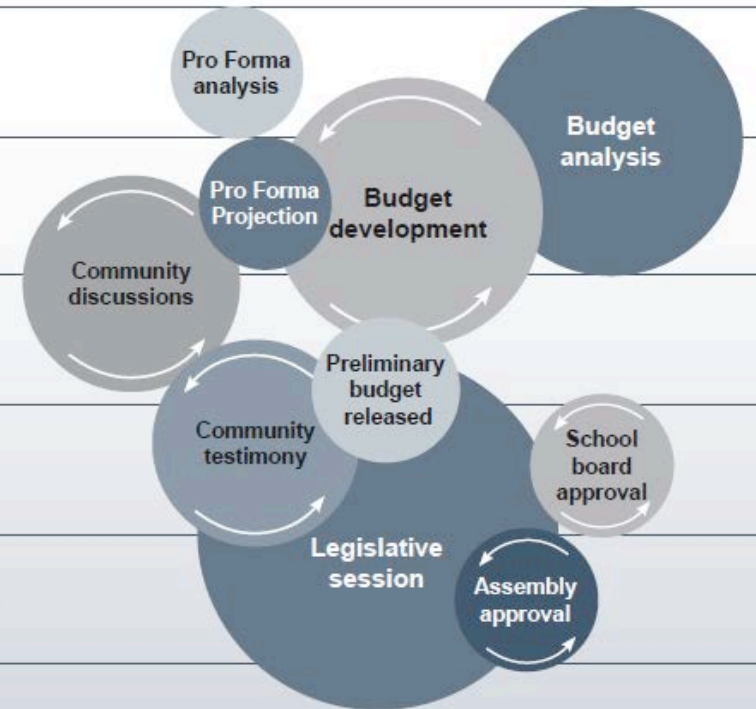
JAN.

FEB.

MAR.

APR.

MAY 2018



 = Community feedback

Preparation Phase

Review:

- ✓ Strategic plan, goals, objectives, mission or vision statements
 - ✓ Superintendent, upper management should review and make recommendations
- ✓ Student achievement results such as graduation rates, state testing
 - ✓ Upper level curriculum and instruction should study, and make recommendations
 - ✓ Again, this review should be done by instructional leadership

Preparation Phase

- ✓ Evaluations of previous year budget processes (may be your own notes and memories)
- ✓ Budget changes for current year and their reasons
 - ✓ Look at increases for commitment to upcoming year; look at decreases in case they return
- ✓ Unfunded prior year budget requests—they may come up again
- ✓ Budget to actual – based on last financial statement audit
- ✓ Revenue and expenditures trends

Object Code	3500
-------------	------

Description	HEAT FOR BUILDINGS
-------------	--------------------

Year	July	August	September	October	November	December	January	February	March	April	May	June	Total
2008	990	195,204	179,392	219,181	466,456	448,619	608,570	677,349	535,818	561,452	291,478	704,105	4,888,615
2009	(179,496)	-	-	108	-	154,630	2,075,605	887,987	795,607	660,761	458	1,236,395	5,632,056
2010	-	79	406,954	294,335	467,145	590,047	546,145	662,387	651,645	74,716	885,056	613,413	5,191,923
2011	(41,040)	191,787	220,921	224,996	376,087	313,868	627,368	852,123	592,020	627,899	396,179	636,833	5,019,041
2012	(53,438)	230,475	202,757	225,292	330,011	425,636	577,068	716,003	610,107	665,844	489,201	580,090	4,999,047
2013	-	186,876	186,913	225,673	351,481	592,353	434,045	25,077	1,413,130	841	908,445	689,076	5,013,910
2014	-	123,409	3,775	293,114	305,614	405,059	500,196	737,425	570,214	607,699	264,330	447,073	4,257,908
2015	-	187,204	180,708	261,663	333,984	424,990	565,261	556,195	693,721	527,104	554,495	577,317	4,862,643
2016	-	222,096	131,154	237,022	328,811	386,994	570,473	516,991	439,509	445,178	377,310	489,222	4,144,760
2017	14,013	160,606	138,721	251,664	(4,902)	799,374	630,848	650,862	569,266	594,257	516,785	546,705	4,868,198
2018	93	204,177	160,319	311,535	346,162	483,379	621,511	629,509	611,681	588,258	506,642	487,781	4,951,046
2019	86	170,065	197,777	5,466	-	-	-	-	-	-	-	-	373,394
Forecast	(43,842)	98,939	200,202	194,542	205,285	496,627	958,636	688,694	631,634	441,793	485,656	740,106	5,098,272

Budget Information

Year	Working Budget	Revised Budget	Original Budget	Original + PY Enc.
2008	4,889,030	4,889,030	6,898,100	6,898,100
2009	5,862,099	5,862,099	6,257,200	6,257,200
2010	5,989,010	5,989,010	6,664,800	6,664,800
2011	5,075,927	5,075,927	5,503,200	5,503,200
2012	4,965,224	4,965,224	5,130,613	5,130,613
2013	4,848,955	4,848,955	4,850,589	4,850,589
2014	4,372,776	4,372,776	5,662,600	5,662,600
2015	4,875,771	4,875,771	6,482,800	6,482,800
2016	5,576,529	5,576,529	5,737,100	5,737,100
2017	5,964,975	5,964,975	5,965,400	5,965,400
2018	4,989,352	4,987,104	5,146,900	5,149,148
2019	5,906,733	5,906,400	5,906,400	5,906,733
Forecast	5,906,733	5,906,400	5,906,400	5,906,733

RR Budget Adjustments
(2,009,070)
(395,101)
(675,790)
(427,273)
(165,389)
(1,634)
(1,289,824)
(1,607,029)
(160,571)
(425)
(159,796)
-

Select Percentages	September MTD Total Expend	Exp to WB Month to date	Total Expenditure to WB	Exp to Orig + PY Enc MTD	Total EXP to Orig + PY Enc
2008	375,586	8%	100%	5%	71%
2009	(179,496)	-3%	96%	-3%	90%
2010	407,033	7%	87%	6%	78%
2011	371,667	7%	99%	7%	91%
2012	379,794	8%	101%	7%	97%
2013	373,789	8%	103%	8%	103%
2014	127,184	3%	97%	2%	75%
2015	367,912	8%	100%	6%	75%
2016	353,250	6%	74%	6%	72%
2017	313,340	5%	82%	5%	82%
2018	364,588	7%	99%	7%	96%
2019	367,928	6%	6%	6%	6%
Forecast	255,298	4%	86%	4%	86%

**ANCHORAGE SCHOOL DISTRICT
2018-2019 ADOPTED BUDGET
GENERAL FUND**

**GENERAL FUND TOTAL
STATE OBJECT SUMMARY**

	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	FY18 ADOPTED VS FY19 ADOPTED	
	2015 EXPENDITURES	2016 EXPENDITURES	2017 EXPENDITURES	2018 BUDGET	2019 BUDGET	\$	%
PERSONNEL EXPENDITURES							
310 - CERTIFICATED SALARIES	\$ 246,600,695	\$ 253,880,053	\$ 253,296,001	\$ 248,724,329	\$ 242,208,188	\$ (6,516,141)	-2.6%
320 - NON-CERTIFICATED SALARIES	78,400,519	81,181,564	83,387,115	85,182,878	85,311,652	128,774	0.2%
360 - EMPLOYEE BENEFITS	163,859,462	161,238,928	161,234,047	167,371,162	166,961,212	(409,950)	-0.2%
TOTAL PERSONNEL EXPENDITURES	488,860,676	496,300,545	497,917,163	501,278,369	494,481,052	(6,797,317)	-1.4%
NON-PERSONNEL EXPENDITURES							
410 - PROFESSIONAL AND TECHNICAL	\$ 9,230,053	\$ 11,968,866	\$ 12,993,563	\$ 10,982,743	\$ 12,765,603	\$ 1,782,860	16.2%
420 - STAFF TRAVEL	559,760	523,368	616,290	790,716	784,546	(6,170)	-0.8%
425 - STUDENT TRAVEL	1,079,818	1,314,087	1,248,610	1,362,100	1,374,885	12,785	0.9%
430 - UTILITY SERVICES	3,418,345	3,555,040	4,056,409	4,239,558	4,372,835	133,277	3.1%
435 - ENERGY	14,368,207	13,967,937	15,360,969	17,114,300	17,862,200	747,900	4.4%
440 - OTHER PURCHASED SERVICES	13,244,297	10,792,845	11,897,110	12,090,975	12,222,695	131,720	1.1%
445 - INSURANCE AND BOND PREMIUMS	2,133,491	1,772,632	1,977,982	2,170,352	2,467,345	296,993	13.7%
450 - SUPPLIES, MATERIALS, AND MEDIA	13,997,323	14,979,317	20,097,488	12,162,203	13,682,171	1,519,968	12.5%
480 - TUITION AND STIPENDS	-	-	-	-	-	-	0.0%
490 - OTHER EXPENSES	924,606	472,196	382,830	2,040,595	5,470,700	3,430,105	168.1%
495 - INDIRECT COSTS	(2,438,473)	(2,015,713)	(2,290,381)	(2,275,000)	(2,275,000)	-	0.0%
500 - CAPITAL OUTLAY	-	-	-	-	-	-	0.0%
510 - EQUIPMENT	656,965	190,839	332,924	80,000	180,000	100,000	125.0%
540 - CAPITAL OUTLAY OTHER EXPENSES	1,333,225	1,339,229	1,355,705	1,533,634	1,611,232	77,598	5.1%
TOTAL NON-PERSONNEL EXPENDITURES	58,507,617	58,860,643	68,029,499	62,292,176	70,519,212	8,227,036	13.2%
TOTAL EXPENDITURES	\$ 547,368,293	\$ 555,161,188	\$ 565,946,662	\$ 563,570,545	\$ 565,000,264	\$ 1,429,719	0.3%

Preparation Phase

Identify:

- ✓ Critical issues that you think will be brought in up budget discussion
- ✓ Any grant funding cliff issues

Speak with:

- ✓ Key leaders in other departments such as curriculum—what may be in the works?

Preparation Phase

In-house work behind the scenes:

- ✓ Set up or update as needed databases and spreadsheets
- ✓ Project enrollment (ADM) by school and grade
- ✓ Obtain special education intensive needs projection
- ✓ Estimate other revenues (except on-behalf revenues—calculate those later)
- ✓ Review and learn DEED's new chart of accounts – not much change, *effective July 1, 2018*

Preparation Phase

In-house work behind the scenes:

- ✓ Project personnel costs
 - Use averages for larger groups of employees (30 or more) adjusting for turnover, absences, vacancies
 - Discuss strategy with Superintendent (and HR if there is a department) if an employee group is bargaining for the following year
- ✓ Obtain budget requests from departments, schools
- ✓ Review and learn DEED's new chart of accounts – not much change,
effective July 1, 2018

Projecting Enrollment

- Project enrollment by grade by school
- Various methods to project enrollment
 - Cohort
 - Cohort with assumption for drop outs
 - Consultant for more advanced methods
- Project enrollment for four or more years into the future
- Enrollment becomes the basis for:
 - Projecting average daily membership
 - Funding
 - Staff and other allocations to schools and programs

Projecting Revenues

Methods of estimating revenues:

- Calculated
- Trend analysis
- Marketing plan
- Current year budget
- Consulting lobbyist, legislators for state funding issues
 - Base student allocation, legislative opportunity grants, student transportation

What is difficulty in estimating too low? Estimating too high?

Ways to Project Costs

- Established or contractual costs – known – look them up – example lease payments
- Trend analysis—example electrical costs
- Calculated (with lookup), based on information such as a negotiated agreement
- Calculated, frequently based another cost—example TRS' based on salaries

Ways to Project Costs

- Best estimate—sometimes it is a best estimate of a volatile cost anywhere from 4 months to 20 months in the future—example price per gallon of fuel oil
- Allocated costs—determined by a decision maker—allows school or department to spend up to that level—example a supply budget with many small purchases

Allocating costs to schools -- issues

- Allocating classroom teachers
- Allocating special education teachers and classified staff
- Allocating other teachers (counselors, librarians, etc.)
- Other staff allocations
- Allocating supply budget
- Comparability between Title I and non-Title I schools

Projecting health insurance costs

- Are health insurance contributions in the collective bargaining agreements?
- Is the district self-insured?

Projecting workers' comp costs

- Estimate premiums based on prior experience
- Self insured
 - Use trend data, coupled with anticipated claims

Student transportation costs (district operated)

- Staff costs
 - Estimate possible minimum wage increases to be enacted mid-year for bus drivers
- Fuel costs
- Maintenance costs
- Setting aside money to replace fleet

Preparation Phase

Compile preliminary budget

- Use the format is that easiest for your Board
 - Hint: You may want to cross reference into fund, function, object code, if not already there
- For small districts it may be DEED's budget spreadsheet
- Include (or add) all funds
 - Minimum: Food service, Student transportation
 - Recommended: Any fund with people in it
 - Board may want all grant funds—especially Title VI-B, ESSA
 - May be required to submit a complete budget to municipality

Preparation Phase

- Continue to analyze critical issues
- Maintain a list of budget increases (increments) and budget decreases (decrements) from prior year budget—I have learned this lesson from the school of hard knocks

Some comments

- Take a look at maintenance of effort; requires work with special education folks
- Determine which schools will be Title 1 schools; allocate funds accordingly
- If there is a charter school(s): allocate their funds based on state law— basically what they generate less 4%, there may be negotiated costs their budget may have to cover
 - Keep them out of student transportation fund, if at all possible, but provide transportation services

Some more comments

- Don't worry about the small stuff—frequently you are dealing with much larger uncertainties
- Just before finalizing budget, estimate the on-behalf payments for PERS and TRS
 - I look up and use the ARM Board rates—hard to find sometimes on R&B website
 - Could use a process of matching employer rates—may be more difficult
 - I summarize all PERS and TRS wages by function and apply rates

Development Phase – Public Phase

Preliminary budget – typically presented by administration

- Not always balanced at this time – balanced means to have resources to pay for expenditures
- Frequently this is publicly debated
 - Could be a series of workshops
 - If major cuts, public needs a place to vent their frustration: they want the Board to hear them
 - Requires great communication skills by school business official, superintendent, and Board
- Alternatively – some districts refer this to a budget committee

Development Phase – Public Phase (continued)

- Juneau now uses a modified zero based budget system
 - Sets spending priorities and later adjusts to estimated revenues
 - Spending priorities are set by Board

Development Phase –Ways to Balance Budget

1. Superintendent (and team) making decision, hopefully in light of District goals, strategies, mission to promote student achievement
2. Board level decision making, frequently done in light of political winds
3. Guided approach to district administration selected options
4. Zero based budgeting
5. Program based budgeting
6. Darts at the local pub

Development Phase

- In municipal school districts, there is a process to have the Assembly approve and appropriate the budget
 - Part of budget team presents budget to Assembly
 - Budget team should be lead by Board president

Development Phase Issues

- State Legislature? How much will the State fund?
 - K – 12 Education
 - Student Transportation
 - Debt reimbursement
 - Pre-kindergarten education
- Governor Dunleavy
- Local funding
 - In many places this is requested and then adjusted downward
- Impact aid

Implementation Phase

Communicate budget to administrators and key administrative support staff

- Includes human resources department: one product should be a detailed list of positions by school, department, job title (I don't particularly need to know how many 1st grade teachers, but total number teachers for that school by function)
- Especially communicate decrements

Load budget into financial management system

Prepare a budget document for public, administration, Board, staff

- Send completed budget document to ASBO for MBA

Implementation Phase (continued)

Remember to submit the Operating Fund budget to DEED by July 15

- Pretty easy Excel sheet
- DEED has a actual to budget spreadsheet for every district—they look at that data
- DEED looks at MOE

Evaluation Phase

- Keep notes of budget process—evaluate process—what worked, what did not work
- Keep notes of budget revisions—evaluate them for future budget planning
- Compare (revised) budget to actual at year end—analyze significant budget to actual variances (financial auditors may require this work)
- Review new programs implemented (may be rough the first year because of only partial implementation)—have they achieved the desired results or not; if not, why not; should schedule evaluations before budget decisions

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.



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Education
& Early Development

FINANCE & SUPPORT SERVICES

P.O. Box 110500
Juneau, Alaska 99811-0500
Phone: 907.465.2748
Email: Linda.Hall2@Alaska.gov

June 23, 2023

Frank Hauser, Superintendent
Sitka School District
300 Kostrometinoff St
Sitka, AK 99835
hauserf@sitkaschools.org

Dear Superintendent Hauser,

The Sitka School District's annual independent audit for the year ended September 30, 2022, has been reviewed and contains a finding regarding Federal Awards (enclosed). As part of our monitoring responsibilities, we are required to determine whether timely and appropriate corrective action has been taken that will prevent future audit findings. The corrective action plan submitted with the audit has also been reviewed (enclosed). Based on that information, we have made the following determination regarding findings 2022-002.

Finding 2022-002, Late Reporting and Noncompliance with Reporting Requirements – Significant Deficiency in internal control over compliance and noncompliance.

This is for federal program grant COVID 19 – Education Stabilization Fund. The finding states that 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. Based on a review of the auditor's recommendations and the corrective action plans submitted, no further action is needed:

- 1) This finding has been addressed by COVID Relief grant administrator and no additional follow-up is required.

The Department of Education & Early Development's (DEED) COVID Relief grant administrator responded on June 16, 2023, that the staffing issue has been resolved. Based on this review, we consider the responses provided sufficient to address the FY2022 audit finding.

We appreciate Sitka School District's attention to the finding and require no further action at this time. Please be aware, however, that in subsequent audits a review will be made of this corrective action to ensure that it has been implemented in a manner consistent with applicable requirements.

If you have any questions, please do not hesitate to contact me by phone at 907-465-2748 or through email at Linda.Hall2@alaska.gov.

Sincerely,

Linda Hall
Internal Auditor

CC: Leslie Young, Business Manager

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.



300 Kostrometinoff Street
Sitka, Alaska 99835
Phone: (907) 747-8622
Fax: (907) 966-1260
www.sitkaschools.org

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