Denali Borough School District
P.O. Box 280 • Healy, Alaska 99743 • (907) 683-2278 • FAX (907) 683-2514

Thursday, November 19, 2026
REGULAR SCHOOL BOARD MEETING REGULAR SB MEETING AT 7PM
Anderson School

Anderson School - Multipurpose Room

I. Work Session - None
   A. Work Session
II. Regular Session - Opening Items

   A. Call to Order by Superintendent Bill Burr
   B. Oath of Office - new and re-elected board members
      "All officers whether elected or appointed, before entering upon the duties of office shall affirm orally and in writing the following oath or affirmation." Would the newly and re-elected members please stand.

      I _____ do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of Alaska, and that I will honestly, faithfully and impartially discharge my duties as School Board Member to the best of my ability.
   C. Election of Board President
      The first item of business on the agenda is to elect a School Board President, so the business of the meeting can run through the Board President.
   D. Executive Session - Reorganization of the Board
   E. Pledge of Allegiance
   F. Roll Call
III. Adoption of Agenda and Approval of Consent Agenda
   A. Adoption of Agenda
   B. Consent Agenda
IV. Greeting and Reading
   A. Board Greeting and Reading
      Quote: "If we teach today's students as we taught yesterday's, we rob them of tomorrow." John Dewey
V. Public Comments on Agenda Items
   A. Public Comments on Agenda Items
VI. Presentations
   A. Anderson Student Presentation
VII. Comments from Denali Borough Mayor
   A. Mayor's Report
VIII. Administration Reports
   A. School Reports
   B. Director of Learning & Instruction Report
   C. Federal and State Programs Report
   D. Maintenance Report
   E. Technoloy Director's Report
IX. Reports and Correspondence
   A. Committee Reports
      Policy and Finance Committee Reports
      No Legislative Committee Meeting was held.
   B. Business Manager Report
   C. Anderson School Report

Pursuant to the Open Meetings Act the Board reserves the right, upon passage of a motion in open session, to discuss any matter in executive session which meets one or more of the following criteria: (1) matters, the immediate knowledge of which would clearly have an adverse effect upon the finances of the public entity; (2) subjects that tend to prejudice the reputation and character of any person, provided the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential; (4) matters involving consideration of government records that by law are not subject to public disclosure. The motion shall identify the subject to be discussed without undermining the confidentiality of the executive session.

Mission Statement

Working together to nurture, empower and inspire today's student to positively shape tomorrow's world.

D. Superintendent Report

X. Old Business

A. Board Policies - Second Reading

BP 3100 - Budget
BP 5000 - Concepts and Roles (no change/format fixes)
BP 5021 - Non-Custodial Parents (used AASB version)
BP 5030 - School Discipline and Safety (minor word changes)
BP 5040 - Student Nutrition and Physical Activity (many additions)
BP 5111 - Admission (no changes)
BP 5121.1 - High School Course Credit (no changes)
BP 6161.4 - Internet (no changes/further review)
BP 6174 - English Language Learners (typos corrected)
BP 6174.1 - Education of Native/Indian Children (typos corrected)
BP 6175 - Migrant Children Program (New Policy)
BP 6178 - Career and Technical Education (no change)
BP 6178.1 - Internships (no change)
BP 6181 - Charter Schools (no change)
BP 9320 - Meetings (no current changes)

XI. New Business

A. 2026 DBSD Audit

B. Board Policies - First Reading

BP 0430 - Not added - not adopting or changing
BP 1420 - adopt AASB version as written
BP 3550 - Not added - not adopting or changing
BP 3580 - Updated the note regarding e-Rate
BP 4112.2 - Reviewed no change
E 4119.21 - Revisions to Exhibit but not Board Policy
BP 5141.21 - Adopt the AASB policy as presented
BP 6114 - Adding AASB wording and update statute
BP 6146.1 - Adopt some suggested wording, update statute
BP 6172 - Adopt AASB wording with exceptions
BB 9123 - Adopt some AASB wording

XII. Public Comments on Non-Agenda Items

XIII. Comments from Board and Superintendent

XIV. Adjourn

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Memo to: Denali Borough School District School Board Members

From: Bill Burr, Superintendent

Date: November 19, 2026

Subject: 2026/2027 Classified New Hires

Administration has classified hires ready for School Board consideration.

Superintendent Bill Burr is requesting School Board action to approve 2026/2027 classified hire to:

Name	Hours per Day	Position	Location
Joshua Meredith	7.5	Custodian	Tri-Valley
Breanna Woods	7.5	Library/Teacher Aide	Tri-Valley

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Memo to: Denali Borough School District School Board Members

From: Bill Burr, Superintendent

Date: November 19, 2026

Subject: 2026/2027 Certificated New Hire Contract

The administration has one certificated contract ready for School Board consideration.

Superintendent Bill Burr is requesting School Board action to approve 2026/2027 certified contracts to:

Name	Salary Placement	Position	Location
Crow, Barbara	Exempt	Cantwell Principal/Teacher	Cantwell
Lilly, Susan	E/8	.5 Teacher	Denali PEAK

DENALI BOROUGH

P.O. Box 480 • Healy, Alaska 99743
Phone: (907) 683-1330 • Fax: (907) 683-1340
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Website: www.denaliborough.org

Chris Noel, Mayor

October 2026 Report

This report primarily speaks to non-agenda items; agenda items will be addressed during the Assembly Meeting.

Items of Interest

- **State of Alaska elections**– Information about the State of Alaska Election, including registration information, candidate and proposition information is available at elections.alaska.gov. The application deadline is October 24th to vote absentee by mail.
- **Borough Elections**- Early in-person voting for the Denali Borough regular election will begin October 19th at the Denali Borough Office. By borough code, all registered voters will be sent a mail ballot to the address on file. To vote by mail in the Denali Borough, the ballot must be postmarked by 8 pm on election day, November 3rd, and arrive before the Canvass Committee meeting.
- **Community Solar –** Golden Valley Electric Association completed the Interconnection Study of a 1 Megawatt community solar array co-located at the Denali Borough landfill site. The study confirmed that the array is technically feasible, with minor changes needed at the Nenana substation. Of note, during peak solar production, the array would provide power for the entire load of the substation, including the City of Anderson and Nenana, and export power back on to the Intertie. The total interconnection cost is still modeled at $235,000. Our next step is to further refine the Financial Model to incorporate different capital stack scenarios. This will allow the borough and the public to further identify project tradeoffs depending on the amount directly invested by the brough.
- **2025 Safe Streets for All Planning Grant**
-

Emergency Planning

- **Bear Creek Fire Road Repair Project-** On October 8th, we completed a final drive through of the Bear Creek road repair project. I'm very pleased with the work, and know that residents in the June Creek subdivision are as well. Dozens of privately owned but undeveloped parcels are now more accessible, enabling landowners to better accommodate the construction traffic needed to build housing. This fall was particularly wet, and residents in the June Creek subdivision observed higher than typical levels of runoff, the road and ditch repairs kept the road dry and accessible throughout the wet period.

- **Brush Drop Off**- A big thank-you to McKinley Volunteer Fire Department who burned piles collected in McKinley Village and Cantwell. The sites will open again once the snow melts.
- **American Red Cross-** American Red Cross Staff Bill Morrow and Alana Wilson and volunteer Pete Pinney stopped by to connect and meet Emergency Manager Nathanial Grimes. After more than 25 years with the American Red Cross, Bill Morrow is retiring. Bill has been an active contributor on the Denali Local Emergency Planning Committee for over 10 years and has helped us respond to numerous disasters over the years. Wishing him well in retirement!

Community Development

- **Fall Flu Vaccine Clinic** - We are working with public health nurses to offer a flu vaccine clinic from **3-6 pm on October 22nd** at the Tri-Valley Community Center in Healy. Vaccines will be offered **free of charge**. High dose vaccine (for adults 65 and older) and flu mist (nasal spray for ages 2 to 49) will be available in addition to the standard flu vaccine. The clinic is walk-in with no pre-registration required.
- **Rural Health Transformation Program** - Another grant cycle for applications is open through October 28th with $75 million available. The Denali Borough is working with partners on applications to put forward including proposed upgrades of EMS equipment, telecommunications, and training for local volunteer fire departments, as well as a proposal to conduct a feasibility study for transitioning EMS departments from volunteer to paid staffing models. The RHTP grants do not require a match contribution.
- **Comprehensive Economic Development Strategy (CEDS)** - The draft CEDS is now available for public review and comment. Public comments will be collected through October 31st. Agnew::Beck staff will be working with the CEDS committee on reviewing public comments and revising the draft report in November and December. The revised CEDS will be brought to the Planning Commission in January and the Assembly in February.
- **Statewide Transportation Improvement Plan** - The draft 2027-2030 STIP is available for public comment and review through October 29. Projects of interest in the Denali Borough include:
    - Parks Highway Milepost 262-276 Rehabilitation (including repairs to Bear Creek Bridge) - planning and design stage funding
    - Parks Highway Milepost 234-238 Reconstruction and Railroad Realignment -planning and design stage funding
    - Parks Highway Nenana River Moody Bridge Replacement (MP 242.8)- planning and design stage funding
    - Healy Area Separated Pathway funding - increased construction funding for these projects since costs have increased since initial estimates
- **Healy Area Shooting Range CORC Work Session -** The CORC will hold a work session at 7pm on October 13th with community members who may be interested in starting a non-profit to establish and manage a Healy Area Shooting Range. The public is welcome and encouraged to attend.

Land Planning

- **Addressing Update-** I attended a meeting between City Dispatch and our GIS contractor**.** To incorporate our address data into the Fairbanks North Star Borough's, we'll need to modify our fire and EMS service area map to match their system. We shared the changes needed with the Fire Chiefs, and they plan to follow up with City Dispatch.

Solid Waste

- **Water Leak at the Landfill Shop –** In the last month, we had contractors out to mitigate the immediate water damage that occurred due to a broken plastic sink supply line. We held a meeting with Alaska Public Risk Alliance staff to discuss an insurance claim. Our deductible is $5,000, and due to the extent of the damage we plan to file a claim to assist with the repair work. We've accepted a quote for the repair and anticipate accomplishing the repair work in October.
- **Transfer Station Hauling-** We had some challenges with Alaska Waste and had to modify our open schedule at both the Cantwell and Healy transfer stations. We
- **Scrap Metal-** C and R Pipe, the metal recycling contractor based in Fairbanks, was able to haul four loads of material while we had a rented excavator on-site. The excavator served a few purposes- covering for the loader while it was down for repairs, and it was also used to strip overburden on the gravel source outside of the landfill fence, exposing the gravel for winter cover.

Denali Borough School District

- **Housing meeting –** I attended a stakeholder meeting between the Minnesota Housing Partnership, Denali Borough School District, and Denali Borough to discuss the Final Report and next steps. We identified an annual reoccurring need for 1-2 units to assist with teacher recruitment and retention. We discussed use of school district property, and the concept of borough or district staff managing a rental unit. We also talked about other housing strategies identified in the Final Report. The Minnesota Housing Partnership engagement extends for 1 additional year, and they have committed to assisting with implementing strategies from the plan.
- **Tri-Valley School paving-** Following an initial discussion with Superintendent Burr and District staff, I reached out to our DOT partners to help estimate the cost of paving the Tri-Valley School parking lots including the student lot, middle school/library lot, and the two circle drop off areas. They came up with an estimate of around $560,000. We'll continue discussions with the District to assess project feasibility. DOT is on track to build the Healy area and School separated pathways next summer, and a local asphalt plant will reduce the cost of asphalt projects. In addition, paving the parking lots would allow the pathway radiating out from the school to seamlessly tie into the parking lot and sidewalks.

Staffing

- Please help me welcome our new Emergency Manger, Nathanial "Nate" Grimes. Nate currently serves as Fire Chief for the City of Anderson, and has background in law enforcement, Emergency Medical Services, and Public Health. He is also a veteran, serving for over 15 years in the Alaska Air National Guard. We are excited to have him on board.
- I am also pleased to welcome Monica Magari to the role of Rural Health Project Coordinator. The temporary position was funded through the Rural Health Transformation Program and we had multiple well qualified applicants for this position. Monica joins us with experience in nonprofit management, grant management, and project implementation. We look forward to working with Monica to continue to target this transformational $272 million annual opportunity to strengthen healthcare across the borough.

Stay safe as we move into the wintery mix of October,

- Chris

Denali Borough School District

Denali PEAK Correspondence/Homeschool Program
November Board Report

Recognitions:

We welcome Susan Lilly to Denali PEAK again, now in the joint role of part-time teacher and part-time secretary. Congratulations Susan! Thank you to our families for submitting Quarter 1 work for progress review and for continued responses to monthly contacts. A shout out to Kim Metzger for continuing her literature circle with students on *The Island of the Blue Dolphins*. They are getting close to finishing the book and we look forward to the next literature unit.

Meetings/Professional Learning:

1. Admin Meetings: alternating weeks on Tuesday
2. Director Meetings: alternating weeks on Tuesday
3. Leadership Team Meetings: alternating weeks on Tuesday
4. November Inservice: November 2, 2026
5. Staff Meeting: Nov 25, 2026

Events:

1. Graduation Planning Meeting: November 4, 2026
2. Literature Circle: Weekly Monday and Thursday
3. Ukulele Time: Weekly on Thursday
4. School Improvement Plan meetings are on the 3rd Tuesday of each month.
5. State admin meetings are on the 4th Thursday of each month.

School Operations:

Student enrollment by grade level:

K	1	2	3	4	5	6	7	8	9	10	11	12	Total
54	75	61	60	75	79	75	95	82	86	88	79	102	1011

This number reflects current ILPs held and ILP appointments scheduled through November 11.

Preschool Scholarships ($200 each), preschoolers 33

Tri-Valley School

Healy, AK 99743
Phone: (907)683-2267 Fax: (907)683-2632
Principal- Tobe Gurley /email: tobegurley@dbsd.org
Secretary- Sarah Walker /email: sarahwalker@dbsd.org

TVS Principal's Report for November 2026

Instruction and Learning:

Our staff continues to improve our model for delivering interventions to students who have gaps in their learning. There are currently opportunities for students in all grades to have a designated time to work one on one with staff or in small groups to address their learning needs.

Our musicians in grades K-12 recently performed their fall concert in the gym. K-5 students showed their progress on a variety of instruments and students in 6-12 performed in the joint choir with Anderson and Nenana students, or the joint concert band with Nenana students.

Professional Learning:

Professional learning opportunities have been focused lately on building positive staff relationships and positive school culture, as well as strengthening specific skills for their job assignments.

School Operations:

We continue to ask that people not use the softball field this fall to allow the grass time to recover.

Our system that regulates the temperature of the building is still not totally calibrated. Our maintenance team continues to work with Siemens (the contractor for the system) to address the issue.

Our maintenance team recently purchased an attachment for the tractor that should help with icy conditions in the parking lot. It is not on site, but hopefully will be soon.

I am working with our maintenance department to identify issues and address them as they occur.

Student Activities:

Middle School basketball has just wrapped up their season with their last tournament. Congratulations to our middle school ball players and coaches on a great season.

Varsity Hockey and Varsity Volleyball are still underway and Varsity Basketball will be starting soon.

Congratulations to Faith Mudge, Kelty Stainbrook, and Ruby Jacobs for qualifying for the Alaska All State Music Festival this week!

Full Time Student enrollment by grade level as of 11-16-26:

K	1	2	3	4	5	6	7	8	9	10	11	12	Total
7	5	12	4	12	10	13	8	12	10	5	11	12	121

CANTWELL SCHOOL

PRINCIPAL'S BOARD REPORT | NOVEMBER 19, 2026

Submitted by: Barbara Crow, Principal • Reporting period: November 2026

INTRODUCTION AND SCHOOL OVERVIEW

I am pleased to introduce myself as the new principal of Cantwell School. I have lived in Alaska on and off since 2020. I came to Cantwell with my husband and my 16 year old daughter with special needs. I bring experience in special education, school counseling, and educational leadership, with a commitment to student safety, strong instruction, and meaningful community partnerships.

Cantwell serves approximately 15 students across preschool, elementary, and middle/high school. My goal is to preserve the strengths of our close-knit community while building consistent school wide expectations and a safe, structured learning environment.

SCHOOL SCHEDULE AND STAFF SUPPORT

I have developed a school wide schedule to provide students with consistent class periods and predictable routines. The schedule also addresses staff coverage and ensures teachers have designated planning time and breaks.

SCIENCE, ART, AND HANDS-ON LEARNING

I am organizing the science room so students can conduct actual science labs and experiments, gaining practical experience with scientific inquiry. I am also preparing the art room for creative, hands-on instruction. Our existing growing station offers an exciting opportunity for students to grow their own food while learning about plant science, nutrition, and sustainability.

FAMILY AND COMMUNITY ENGAGEMENT

I am planning a community meal that I will prepare in conjunction with the school music concert and silent auction on December 4. This will be an opportunity to meet Cantwell families and community members, celebrate our students, and strengthen school-community relationships.

NEXT STEPS

My immediate priorities are to implement the new schedule, prepare the science and art spaces for student use, develop growing-station learning activities, reinforce student safety and supervision expectations, and welcome families at the December 4 event.

Denali Borough School District
Director of Learning and Instruction
October 9 – November 13, 2026

Instructional Support and Instructional Coaching

- Nov. 10 met with Kaely Ross, LMB, to discuss coaching partnership goals, observations, and next steps. We looked at current student lesson plans and student data including attendance to receive instruction. Discussed assessment professional learning for teachers receiving coaching.

- Collaborated with middle school Crew to develop a service learning experience understanding non-profit organizations that provide books to Africa. Worked with students to sort through old text sets abandoned by teachers in the Tri-Valley attic to determine if they meet criteria to donate them to students in Africa via *Books for Africa*.

- Collaborated with a teacher to provide support to differentiate for middle school students through station rotation integrating fluency and morphology instruction. This also provides direct instruction for some student needs identified from data.

- Met with Joseph Kaiser multiple times to try to support his development as a teacher in coordinated conversation and observations with his principal Terri Schuetz. Connected with his statewide mentor for emergency certification. She wanted support for her mentor support for him in alignment with his principal's goals for him.

- Collaborated with Rachel Nicole to discuss what diagnostic assessments to use for secondary students identified from school collaboration meetings to determine needs for intervention and support. Collaborated with Rachel Nicole to review and analyze data from these assessments to identify instructional materials for support.

- Organized and facilitated Learning Walks for teachers on October 13 and 14. All the elementary and high school teachers at Tri-Valley visited each other's classrooms (same grade-levels). We did 15 Learning Walks looking for practices specific to Denali Learning: use of protocols for active engagement, collaboration, and student-to-student dialogue; balance of teacher talk with student talk for co-constructing meaning and knowledge; students engaged in self-assessment practices; character work throughout the school day; and scaffolded learning experiences for producing high quality work.

- Oct. 21 collaborated with Jamie Wollman on her lesson plans for students in her absence before transitioning from Cantwell School.

- Ongoing conversations with teachers about strategies for differentiating, intervention support, content specific teaching strategies, and analyzing student work. Ongoing conversations about specific instructional practices related to instructional or curriculum materials.

- Collaborated with Maria Cordova and Rachel Nicole on balancing intervention support with instruction for I.E.P. goals for a specific student including discussing intervention programs. Shared some instructional resources and supports with Tiffany Williams.

- Ongoing collaboration with Tobe about teaching and learning, Denali Learning, instructional support for students, and professional learning support. Ongoing conversations with Terri and Tobe in support of teachers at Anderson School.

- Ongoing collaboration with teachers to design specific criteria for rubrics for culminating student work products, types of feedback protocols, and potential models as exemplars for students. Conversations with teachers about student work products.

- Individual conversations with teachers about specific of mathematics instructional materials both current and potential programs for adoption.

Curriculum

- Designed and facilitated the Curriculum Committee meeting on Wednesday, October 14, from 4:00 – 5:00 p.m. The meeting agenda included: 1) review of survey results on current mathematics instructional materials; 2) learning about *EdReports* review criteria and report contents; and 3) identifying highly rated materials to learn more about.

- Worked with companies to receive initial quotes, physical and digital samples, and schedule presentations. Programs of interest: *Illustrative Mathematics*, *Amplify Desmos*, and *Carnegie* for secondary classes. *Illustrative Mathematics*, *Amplify Desmos*, *Savvas Envision*, *Accelerate Learning STEMscopes*, and *i-Ready* for elementary classes. Received curriculum samples and distributed them to teachers.

- Ongoing support for access to digital and printed components of intervention programs *Vmath* and *95% Group.* Ongoing support for online access to renewal of licenses for digital courseware or access to open source curriculums for specific materials K-12.

Strategic Plan

- Met with Anna Switzer on October 15, October 22, October 27, November 3, and November 9 to discuss specific teacher learning needs, providing feedback to teachers on their expedition designs, and revision of the Work Plan from ILT feedback.
- October 27, met with Sean Dusek and Steve Atwater (A.C.S.A.), and Bill, to provide input on survey design for strategic planning. Follow-up feedback via email.
- Provided feedback to Samantha Ward on survey design for student feedback about technology in learning experiences. Thought partner in her work coaching teachers to support them in integrating technology in the classroom. Transformational technology is specific strategy of the current strategic plan.

Instructional Leadership Team (ILT)

- Designed and facilitated the Instructional Leadership Team meeting on Thursday, Nov. 12. The purpose of the collaboration was a continuation of the October 8th meeting,

which was to provide suggested revisions and confirmations to the language in the Draft 2026-2027 Work Plan. We focused on two domains including Character and Culture and Student Engaged Assessment practices. Discussion included developmentally appropriate goals for student learning specific to character and culture, how to determine growth in character over time (e.g. how do we see the effect of character in education over time?), a rubric for teacher implementation of student-engaged assessment practices, making sure all the goals for student engaged assessment include students, and possible student engagement in the ILT.

In-Service / Professional Development

- Designed and facilitated the October 16 early-release professional learning time. During this collaborative time, we learned about elements of cognitive rigor including complex thinking processes and depth of knowledge. We used these concepts for deeper language and understanding (and examples) for the attribute of complexity in High Quality Work (one of the dimensions of achievement). We analyzed student work products (from High Tech High) against a cognitive rigor matrix to consider the complexity of thinking and understanding students were engaged in to produce the products. We'll use the matrix to analyze our own products at the Nov. 20 early-release professional learning.

- Analysis of evidence of teacher-designed supports for students to produce high quality work from classrooms including use of and rubrics and models to support feedback and revision; specific criteria for student products; development/creation of models of high quality work; observed integration of time for feedback and feedback protocols within the classroom; and time for students to implement feedback that they've received. Follow-ups of September 24 in-service focused on the role of clear criteria, including use of models and rubrics, as anchors for a vision and language of feedback in critique and revision and principles of effective feedback (feedback that is received by the student and implemented).

Denali Borough School District
Director of Learning and Instruction
September 15 – October 9, 2026

Instructional Support and Instructional Coaching

- Sept. 15, Rachel Nicole and I met to discuss secondary students identified as needing additional support for reading or language skills. We discussed patterns in performance of NWEA MAP Growth and diagnostic data. We identified additional diagnostic measures for phonics or word attack skills for concepts specific to multisyllabic words, spelling inventories, and evidence-based intervention programs to support the identified skills. Rachel Nicole is following up on these and also identified another reading assessment specific to grades 9-12 that might be helpful as a diagnostic.

    - Ongoing work with Rachel to review IRIPs at all three sites and support her in working with teachers to ensure implementation of Tier 2 interventions identified in individual students' IRIPs. Also, additional adjustments to students identified for support via the fall NWEA MAP Growth benchmark and mCLASS assessments.

    - Rachel Nicole and I went to Cantwell, on October 9th, to work with Marie Gore on reading interventions. Connected with Jamie to support her leadership regarding reading interventions in Cantwell. Utilized current research from the What Works Clearinghouse, America Speech Language Hearing Association's (ASHA) Evidence Maps, and Stanford's National Student Support Accelerator to understand and inform discussion about adjusting dimensions of intervention that influence intensity and the most important strategies to focus on for effective intervention.

- Sept. 15, worked with Lori Stafford on understanding shifts in the scope and sequence of skills between the previous EL Education ELA Skillsblock and the 2024 Skillsblock and how the diagnostic assessments within the program identify the specific instructional placement for students for reading versus spelling (decoding vs. encoding). Developed word lists of high frequency words in the 2024 Skillsblock to assess students' abilities and make sure there's no skills gaps as a result of the transition between the programs.

    - Worked with other teachers to discuss how to flex small group instruction within the Skillsblock including monitoring for learning to know when to finish an instructional routine, differentiating direct instruction time with the teacher based on ability, heterogenous ability grouping, and adjusting dosage intensities based on small class sizes.

- Worked with Technology staff to understand specifics of licensing for some online curriculum components as potential supports for Joseph Kaiser, in Anderson.

- Sept. 16, met with Hannah Ragland and Rachel Reed at the Murie Science and Learning Center (M.S.L.C.), in Denali National Park. We discussed partnerships and opportunity

for the M.S.L.C. education staff to work with teachers in deepening science learning and engagement with the park and schoolyard habitats. Both Hannah and Rachel joined us for the September 21 in-service to collaborate with teachers, which has already resulted in several collaboratively designed and facilitated learning experiences for students.

- Sept. 16, met with Jamie Wollman, in Cantwell, to discuss the i-Ready assessment, Achieve the Core resources including the major work of the grade and coherence maps for mathematics, and how the assessments within the Odell High School Literacy curriculum work. The assessments helped us to understand the specific skill development to monitor within the lesson sequence. I also prepared a document of the texts used in the schedule of reading and links to their access for her.

- Sept. 22, met with Jamie Wollman, in Cantwell. We discussed a 10th grade writing exemplar, scaffolded paragraph map and sentence frames, and sequence of lessons to develop background knowledge to apply content within a diagnostic writing task/assessment within the Odell High School Literacy curriculum.

- Analyzed skills identified in the NWEA MAP Growth Learning Continuums by individual students and scale scores to determine whether the learning continuums could be a diagnostic to identify skills for intervention for language. The skills identified under the domain of Language: Understand, Edit Mechanics and Language: Understand, Edit for Grammar, Usage were generally specific enough to target though a lot to work with. The skills identified in Writing: Plan, Organize, Develop, Revise, Research were too broad and too extensive. Rachel Nicole and I are trying to identify on-demand writing assessments that might serve as a diagnostic for grade-level writing skills and/or additional (easier to use) diagnostics for language.

- Worked with teachers to analyze spelling inventories for purchasing *Words Their Way* spelling workbooks based on current development phase needs and to design instruction for word study in the classroom based on these inventories. Received and distributed *Words Their Way* workbooks to classrooms (Sept. 22).

- Worked through Odell High School Literacy, and using A.I., developed the following supports for student writing and research reading in 10th grade:
    - Grade 10 Writing Exemplar Response match the Section Diagnostic Prompt with paragraph map, student rubric, and teaching guide with rationale for how the exemplar meets the G10 ELA Standards for both Reading Informational Text and Writing. Cross-checked each standard to make sure A.I. used the right standards and didn't make them up. They are our AK ELA Standards.
    - Scaffolded Paragraph Map with Sentence Frames for a 6-paragraph essay based on the specifics of the prompt based on the concepts of Anita Archer's explicit instruction for writing.
    - Found that the Moral Machine Quiz (referenced as a text in the section diagnostic prompt in the 2024 edition) is in the 1st edition and not in the 2024 edition (Lessons 2, 7, and 11). I used A.I. to create some recommended "patches" for how

to integrate the Moral Machine into Lessons 2, 7, and 11 so students can use it as a reference in the diagnostic per the prompt.

- Reviewed NWEA MAP Growth fall benchmark for students needing intervention. Reviewed mCLASS benchmark scores for students needing IRIPs. Reviewed Individual Reading Improvement Plans to support classroom teachers in delivering Tier 2 interventions and Rachel Nicole.

- Worked with instructional support staff to gain access to *Vmath* instructional materials, discuss pre-assessment data for intervention groups, and potential instructional strategies to differentiate for ability and behavior.

- Reviewed artifacts of September 21 in-service to understand the impact of the in-service on supporting teachers' work to design for effective feedback and revision in supporting students to produce high quality work. Will also engage the ILT in this analysis in the future.

- Designed CREW lesson for middle school students to sort text sets abandoned in the Tri-Valley attic to donate to Africa. Carried the old text sets down from the attic.

- Sept. 29, connected with Terri Schuetz to discuss supporting teachers at Anderson School. On-going conversations with Alaska Statewide Mentor Project coach about teacher support.

- Oct. 7, connected with Joseph Kaiser, via Zoom, to discuss his reflections on his teaching and questions he is pondering about instruction and working with students.

- Worked with a teacher to identify grade-appropriate STEM (science, technology, engineering, mathematics) challenges to implement with students.

- Worked with a teacher to review assessment data and discuss station rotation within the Tier 1 classroom to differentiate for some specific literacy needs for intermediate grade students. We discussed specific instructional strategies based on oral reading fluency data and observations about comprehension and writing performances. The teacher designed a multi-day rotation that will allow for small group instruction with two adults three times a week to include targeted writing support, morphology instruction, and repeated reading for fluency.

- Worked with Tobe to develop a schedule for Learning Walks at Tri-Valley, on October 13 and 14, to specifically allow for grade-level like teachers to visit each other's classrooms. In past years, because of scheduling, the pattern has been that teachers can more easily visit teachers who do not teach the same students or who are in the same grade bands. We are utilizing subs to create the opportunity for 9-12 teachers to specifically visit each other's classrooms to learn from each other and for K-5 teachers to do the same. Revised note catcher, 2026-2027 Learning Walks Look Fors form, and quick protocol for participants.

Curriculum

- Received and distributed *Skillsblock* decodables for the new 2024 *EL Education Skillsblock* program. Received and distributed *ALL Block* teacher guides for grades 3-5 (Sept. 22).

- Order printed textbooks and teacher guides for High School Social Studies World History and U.S. History for Joseph Kaiser, in Anderson—current social studies teachers have indicated the online license for digital courseware was what they needed and they did not need printed textbooks or teacher guides. Received and distributed US History and World History textbooks to Joseph.

- Organized the curriculum committee for 2026-2027 adoption cycle focused on Mathematics. The following educators agreed to review materials this year: Dani Talerico, Katie Stainbrook, Jennifer Hancock, Beth Norman, Mark Martin, Kaitlyn Weitzeil, and Jamie Wollman.

- Designed and facilitated the first curriculum committee of the year on Wednesday, September 23, from 4:00 – 5:00 p.m. The meeting agenda included: 1) curriculum adoption overview; 2) effective teaching practices for mathematics (National Council of Teachers of Mathematics; 3) 2026 DEED AK STAR standard and skill performance report from NWEA; 4) instructional materials rubrics/criteria; and 5) timeline, process, and next steps.

    - Designed and distributed survey to gather feedback regarding current adopted instructional materials (*Zearn, Big Ideas, Carnegie*). Sent to all teachers who currently teach mathematics and have experience with the instructional materials. The questions ask how well the materials support teachers and students to engage with effective mathematical teaching practices such as mathematical discourse, reasoning and justification, communicating mathematical ideas, developing conceptual knowledge and procedural fluency, etc.

- Met with Lydia Cuomo, of *Open Up Resources*, to learn about the option to purchase printed materials to support implementation of the *Odell High School Literacy* program. Lydia reached out to me and let me know that specific materials are currently available for 40-50% off. I gave Lydia feedback and observations between discrepancies between editions of the online materials for *Odell High School Literacy*. These materials support instruction, so she's working with members of her team to track down the specific issues I shared with her.

- Requested the ability to update our curriculum on our district's website. Working with Rich, we realized the documents for our curriculum are on our current website, there are just broken webpage links to find the documents and pages.

- Recommended instructional coaching model for supporting high school teachers in integrating use of A.I. at various levels in assignments/lessons to Tobe, Bill, and

Samantha. Follow-up conversations with Samantha about what this could look like and how it could be implemented.

- Submitted DBSD's FY26-27 K-3 MTSS/DRIP plan, for brick-and-mortar schools, to the Department of Education and Early Development, on September 25 (AKREADS ACT).

- Reviewed expedition designs from the beginning of the year in-service to provide feedback and support to teachers.

Strategic Plan

- September 18, I met with Sean Dusek and Steve Atwater, from A.C.S.A., to discuss strategic planning steps/process and help them understand our context as objectively as I can. I've answered on-going questions in support of helping them prepare to facilitate strategic planning. Helped to distribute initial three-question survey to teachers, staff, and principals, on Monday, September 21. Met with Sean, Steve, and Bill on October 1 to discuss progress of the survey and next steps for their work with the school board and strategic planning.

- On-going work with Anna Switzer. We met on the following days: 1.5 - 2 hours: September 17, September 24, and October 1. We met for the following purposes: Feedback for my in-service design, analyzing in-service exit tickets and feedback, providing feedback to teachers on their expedition designs and revision of the Work Plan to bring to the ILT.

Instructional Leadership Team (ILT)

- In preparation for the first ILT meeting this year, revised the 2026-2027 Work Plan. These revisions will allow ILT members to give specific feedback to draft language setting goals for this year's work specific to Denali Learning. Revisions I made were to the theory of action for the domain of Student Engaged Assessment practices, deletion of Character domain benchmarks and learning targets, small revisions to language of some learning targets, and addition of evidence suggested by ILT members from last year's work.

- Analyzed 2025-2026 NWEA MAP growth data to organize to share with the ILT. Analyzing for variables that might correlate to patterns in the data including attendance rates, class sizes, curriculum, years of teacher experience, and number of students with additional support or years behind grade-level in skill ability placed in the Tier 1 classroom. Used A.I. as a thought partner for statistical analysis and understanding trendlines and to generate questions to follow lines of inquiry in the data.

- Designed and facilitated the Instructional Leadership Team meeting on Thursday, October 8. The purpose of the meeting was to familiarize the group with the work of the ILT and to contribute ideas to revise the Work Plan. Kaitlyn Weitzeil, Alexa Calkin, Mark Martin, Katie Stainbrook, Dani Talerico, Paula Newton, Jamie Wollman, Beth Norman, Tobe Gurley, and Bill Burr will serve on the ILT. Jamie Wollman and Beth Norman will participate asynchronously because of schedule conflicts with the meeting

time. This allows me to also follow up with members who have meeting conflicts. The team worked in groups to read through two domains (instruction and curriculum) of the draft 2026-2027 Work Plan. Each member of the group provided their contributions to affirming language that they felt moved our work forward, suggesting revisions or additions to language, and or other wonders. Each subgroup also discussed the ideas shared as a whole group. I'll work with these suggestions and provide a revised document to the ILT at the next meeting, November 12, during which the ILT will also engage in the same process to review two other domains (character and culture and student-engaged assessment) of the Work Plan.

In-Service / Professional Development

- Provided thought partner for Samantha for design of early-release professional learning on Friday, September 25, and her ideas for technology education. She had developed a thorough plan working with Anna Switzer, just wanted a thought partner for few wonders and details.
- Designed and facilitated the September 21 in-service. The focus of this in-service was on how to support students to produce high quality work through the products students will create because of teachers' expeditions. We specifically focused on the role of clear criteria, including use of models and rubrics, as an anchor for a vision and language of feedback in critique and revision. We also focused on principles of effective feedback and watching models of teachers leading critique and feedback protocols with students. Effective feedback is defined as feedback that is received by the student and implemented.
    - Collected artifacts of design and application time from this in-service for review by the Instructional Leadership Team. The evidence of this work in classrooms includes immediate use of rubrics and models to support students to produce higher quality work through revision, implementation of kick-off experience with Denali National Park staff, development of criteria based on models for culminating products of expeditions, development/creation of models of high quality products, intentional integration of time and feedback protocols within the school day schedule for students to actually implement feedback that they've received, and iterations to expedition design. Almost every teacher who participated in in-service provided evidence of something they developed for their practice with students.
- Sept. 24 and Oct. 7 met with Rich, Tobe, Samantha, and Bill to support Samantha's work designing the October 12 in-service on A.I. in classrooms. Helped provide suggestions for the design of the CREW for the October 12 in-service day.
- Reviewing current literature and researching cognitive rigor for designing professional learning that supports teachers with deeper language and understanding (and examples) for the attribute of complexity in High Quality Work (one of the dimensions of achievement). This will be the focus of learning for the district-wide October 16 early-release professional learning.

Denali Borough School District

State & Federal Grants Board Report
November 19, 2026

Denali Borough School District State and Federal Grants:

1. **ESEA Consolidated Grant:**
   The ESEA Grant has been used to help offset the educational needs of students across the district. Funding has supported staffing and the purchase of instructional materials to supplement and strengthen educational opportunities for Title I students in all of our brick-and-mortar school buildings.

2. **Title II**:
   Amazing training opportunities are about to advance upon us. These opportunities will allow for staff to gain valuable knowledge that they can take back to their schools and classrooms to build a successful base of knowledge with the students. These opportunities allow staff members to network across the state while learning in a controlled environment.

3. **Title VI Indian Education Grant:**
   This $4,000 grant is being used to enhance the language, cultural, and social development of our unique students. To ensure the funds will be used in a manner lined up with cultural values and beliefs, a meeting will soon be held with the Native Tribe of Cantwell and the Indian Education parents.

4. **Early Learning Grant:**
   Our new preschool director has officially joined the DBSD team. It will be great to have him get caught up with the grant so he can report accurate information on how it is being used to enhance the learning of the youngest minds in our communities.

5. **School Improvement Grant:**
   This grant has received DEED administrative approval and is helping provide students with additional resources and learning opportunities that extend beyond traditional classroom instruction. Funding is being directed toward instructional materials and experiences that encourage student participation, strengthen academic skills, and support individual learning needs.

   These resources allow teachers to create more engaging and meaningful learning experiences while giving students opportunities to explore new concepts, strengthen their understanding, and make connections between classroom learning and practical, real-world applications.

Denali Borough School District
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Maintenance Director's Report
November 19, 2026

Tri-Valley sewer system replacement:

- All documents for closure of this project have been sent onto DEED for final review.

New DEED project:

- **District Wide electrical upgrade project**:
    1. Funding approved by DEED
    2. RFP for Engineering services in review
    3. This project may be a 2-year project, involving replacement of 3 electrical distribution centers and up to 50 service boxes.
    4. This project will cost around $1,656,076.00
- **Generator Replacement, 2 schools**:
    1. This project we hope to have funded by late DEC.
    2. This project's RFP is also in review.
    3. Depending on availability of components, equipment and shipping this should be a 1–year project
    4. This project will cost around $1,777,729.00

Transportation:

- Ford Transits are here and are being used. We still have to finish winterizing , and minor other upgrades.

Anderson School:

- We are still having problems with the pneumatic air control system for the heating system we have some of the problems solved but still in progress
- We have an inside window that needs to be replaced after being broken during the Halloween haunted house. We are working with Frontier Glass for a time to replace it.
- The air handler for the elementary section lost a motor and it has been sent to Fairbanks for a rebuild.
- After talking to Kuna construction, the sewer project is in the design stage, and should be ready for field tests in the spring when the ground is thawed.

Cantwell School:

- We continue working on the generator system as the auto transfer switch went out, we have it working and are trying to locate a dealer to buy new switch control.
- We replaced 4 CO & fire /smoke detectors, all systems are in working order.

Tri-Valley School:

- We are working on the coal boiler ash removal system that just went down November 13th. We are unsure of the problem as of this report.
- We are working with Siemens Technology to help work out the bugs in our heating control system. It has been slow going but we are getting there. The issue seems to be two-year-old software and 20-year-old hardware.

Ice and snow removal plan:

- I have the evening custodian texting me a daily condition report so I can let Maintenance know the night before if they need to come in early.
- On snow days maintenance comes in at 7:00 am to start clearing and ice melt sidewalks and clearing driving loops to remove the majority of snow to access the school.
- Snow removal stops as people start to arrive and will commence after school is in session in order to finish loops and what space is open in the parking lots.
- Buckets of sand and ice melt have been placed at each entrance.
- We have purchased a back blade for the tractor with rippers to help break up the ice but we must be gentle on the sidewalks so as not to tear up the surface.

November 2026

DBSD Tech Board Report

Executive Summary

The Technology Department is advancing several strategic initiatives focused on strengthening district cybersecurity, expanding federal funding eligibility, and exploring emerging educational technologies. Specifically, we are deploying grant-funded FIDO2 YubiKeys to harden account access, integrating both Denali PEAK locations into our E-Rate profile, and initiating the planning phase for a district AI system under the direction of the Superintendent.

Cybersecurity & Access Control

- **FIDO2 YubiKey Procurement:** Utilizing dedicated cybersecurity grant funding, we are purchasing physical FIDO2 YubiKey hardware security keys. This initiative enforces phishing-resistant multi-factor authentication (MFA) to protect sensitive staff and administrative accounts at zero local cost to the district.

E-Rate Program Expansion

- **Denali PEAK Dual-Location Integration:** We are actively in the process of adding both Denali PEAK locations to our district's E-Rate profile. Incorporating both sites into the program will expand federal funding eligibility and maximize discounts for eligible telecommunications and infrastructure services across our programs.

Emerging Technology & Innovation

- **District AI System Planning:** Under the direction of the Superintendent, the Technology Department has entered the planning and discovery phase for building a district AI system. Current efforts focus on evaluating infrastructure requirements and identifying practical use cases.

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Finance Committee Report
10 November 2026

Committee Members Present: Kristen Randall (Chair), Dawn Adams (virtual), Forest Shreeve (virtual), and Bill Burr.

Meeting began at 4:00 pm.

FY27 Monthly Financial Update

- The committee received a verbal update on the FY27 monthly financials, specifically the revenue and operating expenses. Two new transit vans were picked up in Anchorage. Oasis count was received from the state: TVS 128.35, Cantwell 11.6, Anderson 12.55, PEAK 985 (final PEAK count is pending review of 14 students identified as dual enrolled).
- Cybersecurity Grant was received a few years ago but has been primarily unspent. The Technology Manager has plans to spend down and close out that grant in FY27. Hunter Education grant funds have been received; the Presidential Physical Fitness Program grant is reimbursable and can be used to provide a stipend for a coordinator.
- No significant, unanticipated revenue or expenses have been identified.

FY28 Budget

- The state Department of Commerce, Community, and Economic Development (DCCED) DCCED evaluation of taxable real and personal property in the Denali Borough increased by $23 million which will increase the borough Required Location Contribution (PLC).
- The committee reviewed draft budget assumptions. The Business Manager and Superintendent will present the set of assumptions to the full board in December and will use the guidance to create the initial FY28 budget for review and discussion in January, February and March meetings (required to be read at three different meetings per policy).
- Question from committee whether we have budgeted for continued high energy costs. In FY26, the district energy costs were $150K more than planned due to unusually low winter temperatures and the TVS coal boiler was not operating for a number of months forcing an increased use of heating fuel oil which is more expensive. The district did recently receive a one-time payment from the state to offset high energy costs in FY26.

- Transportation: The Superintendent will review the bus contract for potential changes to the district bus service (e.g., length of trip, accommodation capabilities and needs, etc.) that may affect the FY28 budget.

Committee Procedures

- Next Meeting Topics:
    - FY27 Monthly Update
    - FY28 Budget Planning
    - Next Meeting Topics

Meeting ended at 5:30 pm. No additional attendees joined the meeting.

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Policy Committee Report
November 13, 2026

Committee Members Present: Katie Griebe, Lauren Bruns, Tami Ohlund, and Bill Burr
Absent: none

Policies discussed and recommended for a broad discussion of the Board:

- BP 0430 - N/A- not adopting or changing

- BP 1420 - adopt AASB version as
  - Policy 1420- Currently we do not have a policy like this. The committee discussed that this policy language is flexible and sets us up for any kind of grant that includes Tribal entities. We believe this policy is well written and would be a benefit to our policy manual.
  - Revised 2026

- BP 3550 - N/A- not adopting or changing
  - Policy 3550- This policy is not currently in our policy manual. The committee discussed that the school district does not currently offer food service. Our non profit lunch program and the other non profits do, but have their own policies to follow for service. We believe that everything that is necessary and pertinent to have in this board policy is already included in the BP 5040 that the committee did just recommend to a second reading.

- BP 3580 - Update the note to be included in our policy, Add Letter B with the AASB wording as suggested
  - Revised 2026

- BP 4112.20 - Reviewed no change

- E 4119.21 - Add a header that reflects the 1st statement in AASBs suggested change. No Changes to the actual BP.
  - This exhibit is the listed code of ethics for teachers. The AASB suggestion is just to reflect the website where these standards can be found, and eliminate the written standards in the policy manual. The committee felt like it would be appropriate to list the website in case of any updates or changes between reviews, but felt it was important to keep the standards in written form in the manual as well. The committee discussed accessibility and having a place where the standards are written and accessible as last reviewed by the board.
  - Revised 2026

- BP 5141.21(a)- Adopt the AASB policy as presented
    - Revised 2026

- BP 6114(a)- Add the Note, and Letter D from the AASB suggested wording. Update the statute.
    - Revised 2026

- BP 6146.1(a)- Adopt the 3rd note from the AASB suggested wording. Update the Statute.
    - Revised 2026

- BP6172(a)- Adopt AASB wording as suggested, except the last paragraph.
    - Do not include the paragraph beginning, “operate residential services” because we do not have those services.
    - Revised 2026

- BP9123- Adopt AASB wording as suggested, except the last sentence.
    - Do not include sentences about treasurer because we do not have that position.
    - Revised 2026

FY27 Monthly Highlights

Reporting month	Oct-26

Monthly highlights

Topic	Board and District Notes	Follow-up
Revenue Change	Lump sum payment for Hunter Safety Education grant	
Audit	Audit is complete. No findings. Report to follow	
Oasis Count	Waiting on final Oasis count data in order to update the FY27 budget.	
Grants	Added in Cyber Security Grant ($50k), Hunter Saftey Education Grant ($30k), Physical Fitness Grant ($70k)	

Grant status

Grant	Award / Budget	Expenditures	Remaining
285 – Carl Perkins	$22,000	$26	$21,974
239 – Safety and Well Being	$8,000	-	$8,000
270 – Title I-A	$43,959	$8,004	$35,956
272 – Title II-A	$22,286	-	$22,286
284 – Title VI-B	$233,712	$49,867	$183,845
236 – Early Learning-Preschool	$219,780	$50,196	$169,585
271 – School Improvement	$32,500	$2,635	$29,865
350 – Small Rural School Achievement	$5,747	$9,850	($4,103)
297 – Indian Education	$4,000	-	$4,000
296 – Section 619	$4,723	-	$4,723
260 – Presidential Physical Fitness	$70,000	-	$70,000
230 – Hunter Safety Education	$29,823	-	$29,823
252 – Cyber Security	$47,200	-	$47,200
TOTAL	**$743,731**	**$120,577**	**$623,154**

Cash & investments	Oct 31, 2026	Fund balances	Oct 31, 2026
Account	**Balance**	**Fund Description**	**Fund Balances**
FNBA Operating	$1,000,000.00	Operating Fund	$2,466,559.34
FNBA Business Interest Sweep	$3,223,923.55	Transportation Fund	$374,793.54
KeyBank AMLIP Investment	$2,032,284.59	Capital Projects Fund	$1,603,825.33
FNBA Gaming	-	Student Allotments-Reserved (Carryover-6/30/26)	$761,043.73
FNBA Payroll	-	Student Allotments-Reserved (Current Year-Unspent)	$1,049,986.20

Function variances – Forecast vs current budget

Function	Forecast Variance	Comments
Revenues		
Local Sources	$59,788	Maximum allowable local contribution is $9,468 below the current budget.
State Sources	$1,069,127	One-time state funding $629,930 + energy relief $140,767; other updates ($8,119).
Federal Sources - direct	-	
Special Revenue-Grants	$399,195	Grant awards updated; matching revenue and expense increase $399,195.
Transportation Grant	($15,489)	Projected ADM at $2,197 per student lowers revenue $8,788.
Expenditures		
Instructions	($277,789)	On behalf re-classification. Removed open position (TVS Lunch Aide)
Correspondence	$533,205	PEAK Allotment Increase
Special Education-Instruct	($20,343)	On behalf
Sped Support Services-Students	($44,564)	Staffing/benefit/on-behalf forecast is $16,564 lower; operating unchanged.
Student Support Services	$32,377	TRS on-behalf
Guidance Services	($32,106)	TRS on-behalf
Health Services	($10,916)	TRS on-behalf
Support Services-Instruct	($101,328)	Personnel/PERS on-behalf are $31,644 higher; operating unchanged.
Library Services	$12,870	
School Administration	($17,456)	Personnel ($8,521) and operating ($1,040); net decrease $9,561.
School Admin Support Services	($10,514)	Personnel/PERS on-behalf are $10,514 lower; operating unchanged.
District Administration	($36,947)	On behalf
District Admin Support Services	($63,441)	Personnel/on-behalf +$32,546, operating ($10,462); net +$22,085.
Operations and Maintenance	$212,389	Vehicle Purchase
Student Activities	($45,183)	
Special Fund - Grants	$399,195	Grant awards updated; matching revenue and expense increase $252,172.
Transportation Services	$0	

FY27 MONTHLY BOARD P&L

as of October 31, 2026

Description	Original Budget Budget	Current Budget Budget	Forecast	Jul 2026 Actuals	Aug 2026 Actuals	Sep 2026 Actuals	Oct 2026 Actuals	YTD Actuals	% Received / Used Current Budget	Forecast Variance vs Current Budget
Fund Balance, Beginning of year	$989,053.00	$989,053.00	$989,053.00					$989,053.00		-
Revenues										
Local Sources	$3,489,494.44	$3,489,494.00	$3,549,281.59	$31,382.25	$18,544.39	$1,168,484.79	$14,371.23	$1,232,782.66	35.3%	$59,787.59
State Sources	$8,833,361.70	$8,833,360.00	$9,902,486.89	$713,687.88	$739,745.74	$886,400.91	$747,504.91	$3,087,339.44	35.0%	$1,069,126.89
Federal Sources - direct	-	-	-	-	-	-	-	-	-	-
Special Revenue-Grants	$344,536.00	$344,536.00	$743,730.54	$55,840.46	($55,840.46)	-	$29,823.00	$29,823.00	8.7%	$399,194.54
Transportation Grant	$350,421.50	$350,421.50	$334,932.65	-	-	$112,779.00	-	$112,779.00	32.2%	($15,488.85)
Total Revenues	**$13,017,813.64**	**$13,017,811.50**	**$14,530,431.67**	**$800,910.59**	**$702,449.67**	**$2,167,664.70**	**$791,699.14**	**$4,462,724.10**	**34.3%**	**$1,512,620.17**
Expenditures										
Instructions	$3,622,731.15	$3,622,731.15	$3,344,941.92	$41,686.95	$229,884.71	$277,904.77	$306,084.27	$855,560.70	23.6%	($277,789.23)
Correspondence	$2,274,135.00	$2,274,135.00	$2,807,340.42	$56,064.20	$86,944.19	$349,298.02	$429,230.58	$921,536.99	40.5%	$533,205.42
Special Education-Instruct	$948,557.00	$948,557.00	$928,213.55	$7,846.35	$35,054.59	$68,941.14	$80,811.45	$192,653.53	20.3%	($20,343.45)
Sped Support Services-Students	$352,673.00	$352,673.00	$308,109.26	$15,444.03	$16,344.03	$15,317.61	$19,947.70	$67,053.37	19.0%	($44,563.74)
Student Support Services	-	-	$32,376.91	-	-			-	-	$32,376.91
Guidance Services	$150,384.00	$150,384.00	$118,277.81	-	$9,856.61	$9,856.61	$9,856.61	$29,569.83	19.7%	($32,106.19)
Health Services	$149,236.00	$149,236.00	$138,319.56	-	$12,056.98	$12,506.38	$12,056.98	$36,620.34	24.5%	($10,916.44)
Support Services-Instruct	$1,256,250.00	$1,256,250.00	$1,154,922.38	$148,369.80	$93,828.97	$117,663.75	$15,108.53	$374,971.05	29.8%	($101,327.62)
Library Services	$40,778.00	$40,778.00	$53,648.43	-	-	$3,508.06	$491.32	$3,999.38	9.8%	$12,870.43
School Administration	$676,560.00	$676,560.00	$659,103.88	$54,473.92	$56,273.92	$54,727.36	$55,239.18	$220,714.38	32.6%	($17,456.12)
School Admin Support Services	$144,190.24	$144,190.24	$133,676.48	-	$4,623.27	$11,149.80	$13,757.58	$29,530.65	20.5%	($10,513.76)
District Administration	$622,387.00	$622,387.00	$585,439.54	$55,597.20	$38,970.64	$52,367.54	$36,529.68	$183,465.06	29.5%	($36,947.46)
District Admin Support Services	$597,513.00	$597,513.00	$534,072.50	$211,366.01	$27,510.15	$33,671.41	$35,131.63	$307,679.20	51.5%	($63,440.50)
Operations and Maintenance	$1,752,595.40	$1,752,595.40	$1,964,984.05	$223,021.46	$85,041.64	$171,253.00	$293,982.92	$773,299.02	44.1%	$212,388.65
Student Activities	$302,649.00	$302,649.00	$257,466.44	$309.43	$9,123.58	$9,074.35	$15,355.02	$33,862.38	11.2%	($45,182.56)
Special Fund - Grants	$344,536.00	$344,536.00	$743,730.54	$117.58	$3,307.62	$53,669.72	$63,482.11	$120,577.03	35.0%	$399,194.54
Transportation Services	$535,679.00	$535,679.00	$535,679.28	-	-	$47,785.42	$57,549.90	$105,335.32	19.7%	$0.28
Total Expenditures	**$13,770,853.79**	**$13,770,853.79**	**$14,300,302.96**	**$814,296.93**	**$708,820.90**	**$1,288,694.94**	**$1,444,615.46**	**$4,256,428.23**	**30.9%**	**$529,449.17**
Excess (Deficiency) of Revenues over Expenditu	**($753,040.15)**	**($753,042.29)**	**$230,128.71**	**($13,386.34)**	**($6,371.23)**	**$878,969.76**	**($652,916.32)**	**$206,295.87**	**27.4%**	**$983,171.00**
Other financing sources: Encumbered Healthcar	$1,000,000.00	$1,000,000.00	$1,000,000.00					-	-	-
Net Change in Fund Balance	**$246,959.85**	**$246,957.71**	**$1,230,128.71**	**($13,386.34)**	**($6,371.23)**	**$878,969.76**	**($652,916.32)**	**$206,295.87**	**83.5%**	**$983,171.00**
Fund Balance, End of year	**$1,236,012.85**	**$1,236,010.71**	**$2,219,181.71**					**$1,195,348.87**	**96.7%**	**$983,171.00**

Anderson School

Anderson, AK 99744
907-582-2700
Principal: Terri Schuetz/email: terrischuetz@dbsd.org
Secretary: Tara Mozee/email: taramozee@dbsd.org

November 19, 2026 Board Report

Instruction and Learning:

We are on a steady streak for success!

HS students are hard, strong, workers who take ownership of their education. They collaborate and work together to accomplish the hard stuff. They are currently reading The Warmth of Other Suns. This will lead to a culminating project for each student. They are also working together to enrich their academic experiences by planning our Grizzly gatherings. They are becoming true leaders.

MS students are learning the ropes of being on the big side of the school. They are studying the Alaskan Culture and how they have changed their habitat and the reasons on why. They are also reading the book, A Long Walk to Water.

Anderson K-6 students have started on their final projects for their current expedition. After visiting the Alaska Sealife Center and Alaska Wildlife Conservation Center last spring, the Alaska Department of Fish and Game as well as the Georgeson Botanical Garden this fall, having guests visit the classroom, and a plethora of unique learning experiences, K-3 students are starting on stop motion movies of life cycles and 4-6 grade students are working on their animal adaptations choose-your-own-adventure e-books.

Professional Learning:

We are eagerly anticipating the start of our collaborative work with Cantwell. Across the board, our staff are actively engaging in professional learning opportunities. In addition to completing state-mandated training, staff members are pursuing individual interests and areas of curiosity to continue growing as educators and better meet the needs of our students.

Ms. Beth continues to strengthen her skills by attending workshops and seeking out additional professional development opportunities. Mr. Kaiser is working diligently toward earning his teaching credential while continuing to refine his instructional techniques. His goal is to ensure that every student feels welcomed, supported, and excited about learning.

These ongoing efforts reflect our commitment to continuous professional growth, collaboration, and providing meaningful learning experiences that support the success of every student.

School Operations:

We are very happy that Kyle is back to work to maintain the operations of the Anderson school. The motor for the air handling unit has been taken out and brought to the shop for repair. There appears to be a lot of air in our water lines and the water spouts and toilets spit at you when using them.

Student Activity:

- November 24-Literacy Night
- November 25-Pumpkin Pie Social
- MAP testing Dec 1-3
- December 9-Nenana Winter Fest

Student Enrollment:

P-K	Kg	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
(4)	1		1	1		1	1	3	1	0	1	1	2	13(16)

Denali Borough School District

Superintendent's Report
Denali Borough School District
Thursday, November 19th, 2026 - Anderson School

Appreciations/Congratulations

As we move past the start of winter into the regular winter season it is important for us to acknowledge and thank the people who keep the school district the great place that it is for our students. Thank you for the staff that have adapted (and are still adapting) to changes in staff, delayed staff, changes in assignment, and the regular challenges of the school year. Thank you to all those that sometimes get overlooked but still play a vital role in our students education while serving as our bus drivers, our maintenance/custodial staff, our volunteers and substitutes. Not least a thank you for the companies and community organizations that are there for our students providing lunches, donations, chaperones, and community support and service. Plus everyone that impacts our students and staff of the DBSD that should be included here but I have missed.

The Denali Borough School District appreciates and thanks you for everything that you do. You are important in the future lives of our students!

Finances

We have received the final audit documentation from Altman, Rogers, & Co. which can be found under new business. We have no official findings in the audit which is an achievement for all of the members of the Business Department! For the new members of the school board the state requires an independent audit for school district finances each year in order for the state to provide funding for students. Mr. Stanfield has timely forwarded the final audit on to the state as required under statute and will focus on the current upcoming budget revision and the FY28 budget. Quick review of the audit will take place at the upcoming board meeting on Thursday and there ready for approval under "new business".

The October “count period” was completed in early November and filed by Ms. Basile. Our student numbers are in line with what the district had predicted in the prior year’s projection. We were up modestly at Denali PEAK and three brick and mortar sites had slight losses, but not significant financially with the gain at Denali PEAK.

The annual Fair Value Determination report for the Denali Borough came last week and values have increased year over year. This will affect the “minimum contribution” value that the Denali Borough is required to give to the school district by increasing the cost of the minimum; however, the increase will be limited to 4% or less each year based on statutes passed last year by the Alaska Legislature. The maximum allowable contribution may also change but at this time was are not looking to ask the Borough Assembly for any additional funds for FY27 as our funding looks to be healthy based on current projections.

Facilities

We are still on track to receive funding for the Generator project at Anderson and Cantwell after December 31st. The project involves staging of each project and will include demolition of the current system in addition to the new installation. This will be a significant project and we hope to release the RFP that Curtis has been writing to post once the official word arrives. We hope to get on the early list for construction companies allowing for the project to be finished in advance of the fall school start including time for testing and any fixes needed.

Winter weather has arrived and the school and maintenance personnel have been working to make the schools and walkways safe at each of our sites. I have had Mr. Hamel and his team have been creating a winter plan process to deal with expected and unexpected weather (See his report). The district staff at each school will actively work to keep the snow cleared and sidewalks safe.

Reminder: Winter weather and conditions on the road, parking lots, and school properties may involve some unavoidable dangers at times. Please be careful and wear appropriate winter gear and make safety and awareness a priority.

Strategic Planning

The Strategic Focus Group is quickly approaching and invites will go out this week to set aside December 14th-16th for the DBSD Strategic Planning Session in Fairbanks (Sophie Station). We will be asking participants to arrive on the night of December 13th in preparation for two and a half days of core planning. The 16th will end at 12:00 so that people can drive in the daylight. Mr. Gurley will be contacting people and we are looking to have a small participant group that meets a wide range of the educational community. Please watch for an invite!

We are also releasing a second survey that requests more information and will go out to a broader audience (and hope to get more information from the extended sites and community). The results will continue to set the stage for the DBSD Strategic Plan for 2027-20232, look for the survey later this upcoming week. Dr. Atwater and Mr. Dusek have made their plans to be at our meetings in Fairbanks to establish the core elements of the plan. They will continue to work with the district through the spring as we establish the action plans in our drive for Denali student achievement.

Legislative

The incoming Alaska Governor will start the transition in mid-December and the legislature will begin putting in early bills in January. We are looking at a significant change in Juneau and the legislative session will be very important to see where the next two years will take the state. The AASB fly-in is in February and as it stands right now the expectation for forward-funding, BSA funding increases, and the defined benefit retirement bill are expected to be discussed around that same time frame. Senator Rausher is expected to win his seat easily, but the representative race is very tight and will most likely be involved in a recount if the numbers stay consistent.

Personnel

Dominic Nyaaba has arrived in Healy!! He arrived this past Thursday and is working with Cori Anderson who has been filling in at the Pre-K position through the end of the month to allow for additional training with Dominic (Thank you Cori and Mr. Gurley!). We have posted for a ½ time Cantwell Special Services Aide and are going to be posting for an extra-curricular contract to coordinate our district-wide Presidential Physical Fitness Grant very soon.

Additional welcome to: Susan Lilly - ½ Secretary and ½ Denali PEAK teacher, Breanna Woods - Tri-Valley Library/TA and Tri-Valley Custodian Joshua Meredith in addition to Barbara Crow our new Cantwell Principal/Teacher.



Bill Burr
Superintendent
Denali Borough School District

BUDGET

The School Board shall establish and maintain a balanced budget. The Board shall adopt an annual budget, which is compatible with district mission, goals, and objectives.

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. The budget shall be presented at a minimum of three Board meetings prior to budget approval and adoption. ~~A public hearing shall be held prior to the adoption of the budget in each school community.~~

(cf. 1220 - Citizen Advisory Committees)
(cf. 0200 - Goals for the School District)
(cf. 3460 - Financial Reports and Accountability)

Legal Reference:

ALASKA STATUTES
14.07.030 Powers of state department
14.07.170 Additional powers and duties of state board
14.12.020 Support, management and control
14.14.060 Relationship between borough school district and borough
14.14.065 Relationship between city school district and city
14.17.010 - 14.17.250 Public school foundation program

ALASKA ADMINISTRATIVE CODE
4 AAC 09.005 - 4 AAC 09.105 State Aid
4 AAC 09.110 - 4 AAC 09.160 School Operating Fund

Adopted – April 15, 2004
Revised – May 20, 2004
Revised – March 14, 2013
Revised - February 17, 2019
Reviewed – May 19, 2022
Reviewed -November 21, 2024
Revised -

CONCEPTS AND ROLES

The focus of the school system is on the student. It is incumbent upon the School Board, district and school administration and teachers to provide for the physical and intellectual welfare of the students in their charge. The school district shall work closely with parents/guardians and the community in order to achieve a harmony of interests.

Students must be recognized and understood as individuals, each with his/her own unique abilities, social and economic background, ambitions and educational needs. The programs and services of the district must be designed and executed with this concept in mind if the fullest development of each student is to be achieved.

Students are expected to accept personal responsibility for making maximum use of those educational opportunities afforded by applying themselves diligently to learning both in the classroom and in other school-sponsored settings. It is also expected that, as a result of the total school experience, students will come to appreciate the values of self-discipline, responsibility, and respect for others, their country and its governmental processes.

District programs and activities shall be free from discrimination based on age, gender, race, color, religion, national origin, ethnic group, marital or parental status, sexual orientation, gender identity, physical or mental disability, or any other unlawful consideration.

Role of School Board

1. Establishes policies to provide the best attainable program of education for the district's students.

2. Authorizes the establishment of special classes, programs, or other facilities for students who are in need of special education in keeping with all legal provisions.

3. Provides for the physical and mental well-being of students.

4. Determines policies regarding student behavior and attendance within the limits of the law.

5. Determines the boundaries of school attendance within the district.

Role of Superintendent or Designee

1. Administers all schools and classes established by the Board.

2. Directs the instruction, guidance and discipline of all students.

3. Assign students to alternative programs or grades in order to improve their education, reduce the expense of maintaining schools, or relieve geographic or demographic conditions.

4. Enforces compliance with compulsory attendance laws.

5. Has immediate authority for the closing of schools in case of emergencies involving the health and safety of students.

(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 5145.3 - Nondiscrimination)

Adopted – April 15, 2004
Revised – October 21, 2004
Revised - May 19, 2016
Revised – January 21, 2021
Revised – August 17, 2023
Reviewed -

NON-CUSTODIAL PARENTS

Both n~~N~~atural~~,~~ or adoptive parents or ~~legal guardians~~ of any student may access their child's student records, participate in school activities, visit the student at school and pick up the student after school. These rights shall be respected even if legal custody is vested in only one named parent, unless a court order restricts the right of the non-custodial parent. Parents/guardians may be asked to provide evidence of any completed or pending legal action, which curtails the non-custodial parent's rights. School staff shall always abide by the most recent court order on the matter.

Upon request, the district shall provide non-custodial parents with school announcements and notices that are sent to the custodial parent.

(cf. 5125 Student Records)
(cf. 5142 Student Safety)
(cf. 6159 Individualized Education Program)
(cf. 6159.1 Procedural Safeguards and Complaints for Special Education)

Legal Reference

ALASKA STATUTE
25.20.130 Access to records of the child

FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT, 20 U.S.C. 1232g

Adopted – April 15, 2004
Revised – October 21, 2004
Revised – May 19, 2016
Revised – January 21, 2021
Reviewed – August 17, 2023
Revised -

Student

SCHOOL DISCIPLINE AND SAFETY BP 5030

The School Board believes that all students have the right to a public education in a safe and positive environment that fosters the maximum opportunity for learning. The School Board seeks to ensure that students, regardless of ethnicity, race, disability, religious or cultural preference, gender identity, sexual orientation or socioeconomic background, do not disproportionately experience suspension, expulsion or other disciplinary actions. An effective school discipline and safety program is necessary to ensure a safe and conductive learning environment. The School Board shall adopt, and the Superintendent or designee shall implement and maintain, an effective, trauma-informed and culturally responsive school discipline and safety program. The discipline and safety program should reflect community and cultural values resulting in standards of school behavior and safety that are developed with the collaboration of students, parents, guardians, teachers, elders, school administrators, and advisory School Boards in each community.

Providing young people with knowledge and skills to settle disputes peacefully is a critical component of an effective disciplinary and safety program. Students who possess skills in negotiation, mediation, and consensus decision making are able to explore peaceful solutions to conflict and to resolve these conflicts in a nonviolent manner. The district will work to build students self-regulation skills, incorporating preventative and restorative practices to minimize the need for discipline and maximize instructional time for every student. The district will also establish these practices and seek to address or reduce disproportionate treatment or use of punitive school discipline based on racial or economic disparities.

The Superintendent or designee shall implement and maintain a conflict resolution strategy for district students. The strategy will provide conflict resolution education and resources to students to learn skills in the nonviolent resolution and mediation of conflicts. Restorative or corrective practices place relationship building with students and families at the center. These can include conferences with students and their parents/guardians; use of student study teams or other intervention-related teams; enrollment in a program teaching social/emotional behavior, intensive and intentional relationship building with students and family, participation in a restorative justice program or restorative circles; and positive behavior support approaches.

The district recognizes that a key component of its school disciplinary and safety program involves appropriate staff response when student behavior impacts on the safety of that student or others. The district prohibits the use of physical restraint and seclusion except in emergency situations as outlined in law and policy. The Superintendent or designee shall provide professional development or supports as necessary to assist staff to offer consistent classroom management skills, model skills for students, and implement effective relationship building and disciplinary techniques, eliminating unconscious bias. This includes establishing collaborative relationships with parents/guardians.

Not less than once every three years, the district's discipline and safety program shall be reviewed and revised if appropriate. The review process shall make available the opportunity for collaborative input by students, parents, guardians, staff, and advisory school boards in each

community. Policies reflecting standards of student behavior, including those identifying prohibited student conduct and penalties, should be reviewed to determine consistency with community standards, including the basic requirements for respect and honesty.

The district will submit annual reports to the Department of Education and Early Development, as required by law. These reports will permit assessment of the district's School Discipline and Safety program.

When appropriate t~~T~~he School Board will review ~~annually~~ disciplinary action data to understand conduct and discipline of a specific disaggregated groups of students. The School Board and district administrators will periodically review research on effective practices to proactively create trauma informed environments and culturally responsive discipline practices. Results of the review will be used to determine how to incorporate new practices and strategies into district policies and practices.

The School Board desires to give all administrators, teachers, and other employees the authority, knowledge and skills they need to effectively implement the discipline and safety program of the district. Personnel should adhere to lines of primary responsibility and district adopted protocols so that appropriate decision-making may take place at various levels in accordance with School Board policy and administrative regulations. In fulfilling duties and responsibilities in student discipline and safety, all employees shall comply with School Board policies, administrative regulations, and local, state, and federal laws.

The School Board further desires to give all students no matter their ethnicity, race, gender or gender identification, sexual orientation or socioeconomic status, the opportunity to learn in an environment in which they feel safe. Should any school be identified as persistently dangerous under state law, students attending that school will be provided the opportunity to transfer to the parent's choice of one of two or more safe schools within the district. Informed parental choice will be facilitated by timely notice of the meaning of the persistently dangerous designation and the intervention steps the district plans to utilize to make the school safe. Additionally, any student who is the victim of a violent criminal offense that occurred on the grounds of the student's school will be provided the opportunity to transfer, consistent with state law.

(cf. 1230 – Citizen Advisory Committees)
(cf. 1410 - Interagency Cooperation for Student and Staff Safety)
(cf. 4158 –Employee Security)
(cf. 5131 – Conduct)
(cf. 5131.1 – Bus Conduct)
(cf. 5131.4 – Campus Disturbances)
(cf. 5131.41 – Violent and Aggressive Conduct)
(cf. 5131.42 – Threats of Violence)
(cf. 5131.43 – Harassment, Intimidation and Bullying)
(cf. 5131.5 – Vandalism, Threats, and Graffiti)
(cf. 5131.6 – Alcohol and Other Drugs)
(cf. 5131.62 – Tobacco)
(cf. 5131.63 – Performance Enhancing Drugs)
(cf. 5131.7 – Weapons & Dangerous Instruments)
(cf. 5131.9 – Academic Honesty)

(cf. 5132 – Dress and Grooming)
(cf. 5136 – Gangs)
(cf. 5137 – Positive School Climate)
(cf. 5141.51- At-Risk Youth)
(cf. 5142.2 – School Safety Patrol)
(cf. 5142.3 – Restraint and Seclusion)
(cf. 5144 – Discipline)
(cf. 5144.1 – Suspension and Expulsion)
(cf. 5144.2 – Suspension and Expulsion/Due Process (Individuals with Exceptional Needs)
(cf. 5145.11 – Questioning and Apprehension)
(cf. 5145.12 – Search and Seizure)
(cf. 5145.5 – Nondiscrimination)
(cf. 5145.5 – Harassment)
(cf. 5145.7 – Sexual Harassment)
(cf. 5147 – Dropout prevention)
(cf. 6159- Individualized Education Program)
(cf. 6164.2 – Guidance and Counseling Services)
(cf. 6164.4 – Child Find)
(cf. 6164.5 – Student Study Teams)
(cf. 6172 – Special Education)
(cf. 5142.3 – Restraint and Seclusion)
(cf. 9310 – Policy Manual)
(cf. 9311 – School Board Policies)
(cf. 9313 – Administrative Regulations)
(cf. 2110 – Organization Chart/Lines of Responsibility)
(cf. 4158 – Employee Security)
(cf. 5144 – Discipline)
(cf. 4119.21 -- Code of Ethics)
(cf. 4119.3 – Duties of Personnel)

Legal Reference:

UNITED STATES CODE
20 U.S.C. §§ 1400, et seq. Individuals with Disabilities Education Act
Every Student Succeeds Act, PL 114-95 (2015)

ALASKA STATUTES
11.81.430 Justification, use of force, special relationships
11.81.900 Definitions
14.03.078 Report
14.03.160 Suspension or expulsion of students for possessing weapons
14.30.045 Grounds for suspension or denial of admission
14.30.180-.350 Education for Exceptional Children
14.33.120-.140 School disciplinary and safety program
14.33.210 Reporting of incidents of harassment, intimidation or bullying

ALASKA ADMINISTRATIVE CODE
4 AAC 06.060 Suspension or denial of admission
4 AAC 06.172 Reporting of school disciplinary and safety programs
4 AAC 06.175 Reporting restraint and seclusion incidents.
4 AAC 06.200-.270 Safe schools
4 AAC 06.250 Reporting
4 AAC 07.010-4 AAC 07.900 Student rights and responsibilities
4 AAC 52.010-.990 Education for exceptional children

20 AAC 10.020 Code of ethics and teaching standards

Adopted – April 15, 2004
Revised – October 21, 2004
Revised – June 14,2007
Revised August 21, 2008
Revised – May 19, 2016
Revised – January 21, 2021
Reviewed – October 19, 2023
Revised -

Student

STUDENT NUTRITION AND PHYSICAL ACTIVITY BP 5040

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

The School Board understands that:

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

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

A. Planning and Periodic Review by Stakeholders

The school district and when appropriate individual schools within the district will create or work with an existing advisory group that may assist in developing, implementing, monitoring, reviewing and, as necessary, revising school nutrition and physical activity goals. The school district will permit and encourage the participation of students, parents, food service personnel, School Board members, school administrators, school health professionals, physical education teachers, local SNAP-Ed coordinators and other interested community members in the advisory group. The district will promote opportunities to participate in the advisory group ~~at least once a year~~ through parent and stakeholder communication, which may include newsletters, public announcements, web-postings, parent communication, etc.

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

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

B. Nutrition

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

All foods and beverages provided through the National School Lunch or School Breakfast Programs shall meet nutritional requirements of the National School Lunch Act. (7 C.F.R. Parts 210 and 220) To the extent practicable, all schools in the district will participate in available federal school meal programs. Effective January 1, 2028, as part of its breakfast and lunch program, the District may not serve a food or beverage that contains any of the following color additives certified by the United States Food and Drug Administration under 21 U.S.C. 379e:

1. red dye 3 (U.S. Chemical Abstracts Service no. 16423-68-0);
2. red dye 40 (U.S. Chemical Abstracts Service no. 25956-17-6);
3. yellow dye 5 (U.S. Chemical Abstracts Service no. 1934-21-0);
4. yellow dye 6 (U.S. Chemical Abstracts Service no. 2783-94-0);
5. blue dye 1 (U.S. Chemical Abstracts Service no. 3844-45-9);
6. blue dye 2 (U.S. Chemical Abstracts Service no. 860-22-0); or
7. green dye 3 (U.S. Chemical Abstracts Service no. 2353-45-9).

All other foods and beverages made available on school campus (including, but not limited to vending, franchise vendors, concessions, a la carte, student stores, classroom parties, fundraising, and foods and beverages that are not for sale) during the school day, between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day.

Schools will provide students with access to a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students; will accommodate, as much as possible, the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe and pleasant settings and adequate time for students to eat.

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

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

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

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

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

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

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

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

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

To the extent practicable:

(a) Students in grades pre-K-12 shall receive nutrition education that teaches the skills needed to adopt lifelong healthy eating behaviors.
(b) Classroom nutrition education shall be reinforced in the school dining room or cafeteria setting as well as in the classroom, with coordination among the nutrition service staff, administrators, local advisory group, and teachers.
(c) Students shall receive consistent nutrition messages from schools and the district. This includes in classrooms, on field trips, cafeterias, outreach programs and other school-based activities.
(d) Nutrition education shall be taught by a certified/licensed health education teacher, and should include input and guest instruction by a locally endorsed expert, Elder or culture bearer.
(e) Schools will strive to establish or support opportunities to learn about local plants, harvesting, hunting and gardening to provide students with experiences in planting, harvesting, preparing, serving and tasting healthy, nutritious and Alaskan foods.

C. Mandatory Physical Activity

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

D. Physical Activity

All students in grades kindergarten through eight will be provided the opportunity of at least 54 minutes each day of physical activity. This time may be accumulated throughout the school day and may include physical education, recess and classroom-based activities. Whenever possible, all students shall be given opportunities for physical activity through a range of programs including, but not limited to, intramurals, interscholastic athletics and physical activity clubs. Elementary students will be provided at least 20 minutes each day of structured, active recess. Classroom based physical activity is encouraged and counts toward the 54-minute requirement as long as it does not replace recess.

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

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

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

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

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

E. Physical Education

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

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

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

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

Middle and high school students shall be provided at least:

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

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

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

F. Communication with Parents

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

The district/school will provide information about physical education and other school-based physical activity opportunities before, during and after the school day; and support the efforts of parents to provide their children with opportunities to be physically active outside of school. Such supports will include sharing information through a website, newsletter, or other take-home materials, special events, or physical education homework.

G. Monitoring, Compliance and Evaluation

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

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

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

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

(cf. 1020 – Youth Services)
(cf. 1000 – Concepts and Roles)
(cf. 0210 – Goals for Student Learning)
(cf. 3550 – Food Service)
(cf. 3551 – Food Service Operations)
(cf. 3552 – Regular Lunch Program)
(cf. 3553 – Free and Reduced Price Meals)
(cf. 3554 – Other Food Sales)
(cf. 1330 – Community use of school facilities)
(cf. 6020 – Parent Involvement)

Legal Reference:

UNITED STATES CODE
Richard B. Russell National School Lunch Act, 42 U.S.C. 1751-1769j
Child Nutrition Act of 1996, 42 U.S.C. 1771-1793

CODE OF FEDERAL REGULATIONS
7 C.F.R. Parts 210 and 220, National School Lunch Program and Breakfast Program

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

ALASKA STATUTES
AS 14.30.360 Health education curriculum; physical activity guidelines

Adopted – March 14, 2013
Revised – December 18, 2014
Revised – April 18, 2017
Revised – January 21, 2021
Revised – August 17, 2023
Revised -

Students

ADMISSION BP 5111

The School Board believes that all children should have the opportunity to receive a free appropriate public education. Staff shall encourage parents/guardians to enroll all school-aged children in school.

The School Board reserves the right to verify the residency or anticipated residency of any student and the validity of any affidavit of guardianship. These admission policies are not intended to be a barrier to the enrollment and retention of homeless children and youth.

The Superintendent or designee shall verify compliance with all entrance requirements established by law or School Board policy.

A child five years of age on or before September 1 may be admitted to kindergarten. The School Board authorizes the admission of students under school age who exhibit the ability to perform satisfactorily, including advancement through the curriculum or grade level by the following year. The Superintendent or designee is delegated authority to make early-entrance determinations. Students under school age who were previously enrolled in public school shall be admitted to school at the grade level determined by the Superintendent or designee.

(cf. 5112.6 - Education for Homeless Children and Youths)
(cf. 5112.1 - Exemptions from Attendance)
(cf. 5112.2 - Exclusions from Attendance)
(cf. 5116 - School Attendance Boundaries)
(cf. 5117 - Interdistrict Attendance)
(cf. 5141.3 - Health Examinations)
(cf. 5141.31 - Immunizations)

Legal Reference:

ALASKA STATUTES
14.30.010 When attendance compulsory
14.03.020 School year
14.03.070 School age
14.03.080 Right to attend school
14.30.045 Grounds for suspension or denial of admission

ALASKA ADMINISTRATIVE CODE
4 AAC 06.055 Immunizations required

UNITED STATES CODE
42 U.S.C. 11432 - 11433 McKinney-Vento Homeless Assistance Act

Adopted – April 15, 2004
Revised – October 21, 2004
Revised - December 2004
Revised – September 12, 2007
Revised – February 21, 2008
Revised – June 16, 2016

Revised – January 21, 2021
Revised August 17, 2023
Reviewed -

HIGH SCHOOL COURSE CREDIT

Grades 9-12

High school credits will be granted at the rate of one-half (0.5) credit per semester for each regularly scheduled course passed by the student.

When a course meets for at least half of the time a regularly scheduled course, a one-quarter (0.25) credit may be earned.

No other amount of credit shall be awarded except for college/university courses.

College/University Courses

High school credits will also be granted for post-secondary courses taken through regionally accredited postsecondary institutions. Superintendent approval, or designee, in writing on a case-by-case basis is required in order for post-secondary credits to be counted for non-elective courses.

Post-secondary credits will be converted on the following basis:

- Post-secondary Credit = High School Credit
    - 1 = .10
    - 2 = .25
    - 3 = .50
    - 4 = .65
    - 5 = .80
    - 6 = 1.00

Adopted May 19, 2016
Reviewed – February 18, 2021
Reviewed – November 17, 2023
Reviewed -

Internet BP 6161.4(a)

The District shall provide Internet access in order to expand educational opportunities beyond the classroom.

The Board recognizes the educational and communication opportunities that use of the Internet and other computer networks can provide students and staff. The Board intends that these technological resources provided by the district be used in a safe, responsible, and professional manner in support of the instructional program and for the advancement of student learning. The Board has established the Internet acceptable use policy to ensure appropriate use of this resource.

Authority

The Superintendent or designee shall notify students and parents/guardians about authorized uses of district technology and the Internet, user obligations and responsibilities, and consequences for unauthorized use and/or unlawful activities. This includes the following:

Instructions

1. The electronic information available to students and staff does not imply endorsement of the content by the district, nor does the district guarantee the accuracy of the information received on the Internet. The district shall not be responsible for any information that may be lost, damaged, or unavailable when using the network or for any information that is retrieved via the Internet.

2. The school district shall not be responsible for any unauthorized charges or fees resulting from access to the Internet.

3. The use of the Internet and similar communication networks by students and staff is a privilege -- not a right. Failure to follow established rules can lead to appropriate disciplinary action as well as the loss of access to the Internet or other networks through school accounts. Legal action may be taken where/when appropriate.

4. School computers are the property of the School District. At no time does the district relinquish its exclusive control of computers provided for the convenience of the students and staff. Computers shall not be used to disseminate sexually explicit, vulgar, indecent, offensive, or lewd communications. Nor may computers be used for harassment or bullying.

5. The School District reserves the right to inspect and review files and data on district computers, and to monitor the online behavior of minors when using district computers or networks. Such inspection and monitoring is for the purpose of ensuring compliance with laws and appropriate use of technology as specified in this and

other policies. Monitoring may be conducted by school authorities when they deem it necessary, without notice, without student consent, and without a search warrant.

The Superintendent or designee shall ensure that all district computers with Internet access have a technology protection measure that blocks or filters Internet access to visual depictions that are (1) obscene, (2) child pornography, or (3) harmful or inappropriate to minors as defined by the Children's Internet Protection Act and as determined by the Superintendent or designee. The Superintendent or designee shall enforce the use of such filtering devices. An administrator, supervisor, or other authorized person may disable the filtering device for adults only for bona fide research or other lawful purpose, provided the person receives prior permission from the Superintendent or system administrator.

Internet Safety

To reinforce these measures, the Superintendent or designee shall implement measures to address the following:

1. Restricting student access to harmful or inappropriate matter on the Internet.

2. Ensuring student safety and security of students and student information when using electronic communications;

3. Ensuring that students do not engage in unauthorized access, including "hacking," and other unlawful activities; and

4. Limiting unauthorized disclosure, use, and dissemination of personal identification information.

Use Guidelines

Internet access is limited to only those acceptable uses as detailed in this policy. Internet users may not engage in unacceptable uses.

1. School officials must apply the same criterion of educational suitability used for other educational resources when providing access to Internet informational resources. The district will not allow school access for on-line games, or any other areas determined to be non-education related during class.

2. Students and staff have the right to examine a broad range of opinions and ideas in the educational process, including the right to locate, use, and exchange information and ideas via all information formats including interactive electronic media and the Internet.

3. Users are responsible for the ethical and educational use of their own computer accounts. These accounts are to be used only by the authorized owner of the account for the authorized purpose. Users shall not intentionally seek information on, obtain copies of, or modify files, other data or passwords belonging to other users. No use of the network shall serve to disrupt the use of the network by others. Hardware and/or software shall not be destroyed, modified, or abused in any way.

4. Users have the responsibility to respect the privacy of other Internet users. The illegal installation of copyrighted software for use on district computers is prohibited.

5. Users are expected to display proper "netiquette" (network etiquette) at all times.

6. Staff members shall supervise students while students are using district Internet access to ensure that the students abide by these procedures.

7. Students and staff are expected to act in a responsible, ethical, and legal manner in accordance with district policy, accepted rules of network etiquette, and federal and state law. Specifically, the following uses are prohibited:

    a. Use of the network to facilitate illegal activity.

    b. Use of the network for commercial or for-profit purposes.

    c. Use of the network for non-work or non-school related work during class.

    d. Use of the network for product advertisement or political lobbying.

    e. Use of the network for hate mail, discriminatory remarks, offensive or inflammatory communication, harassment, or bullying.

    f. Unauthorized or illegal installation, distribution, reproduction, or use of copyrighted materials.

    g. Use of the network to access obscene or pornographic material.

    h. Use of inappropriate language or profanity on the network.

    i. Use of the network to transmit material likely to be offensive or objectionable to recipients.

    j. Use of the network for hacking or intentionally obtaining, accessing, or modifying files, passwords, and data belonging to other users.

k. Impersonation of another user, anonymity, and pseudonyms.

l. Use of network facilities for fraudulent copying, communications, or modification of materials in violation of copyright laws.

m. Loading or use of unauthorized games, programs, files, or other electronic media.

n. Use of the network to disrupt the work of other users.

o. Destruction, modification, or abuse of network hardware and software.

p. Quoting personal communications in a public forum without the original author's prior consent.

q. Invading the privacy of individuals, this includes the unauthorized disclosure, dissemination, and use of information about anyone that is of a personal nature.

r. Using or accessing any free Internet-based email service, when using the district computer network, unless authorized for a specific activity.

s. Student use of district computers to access social networking sites for non-educational uses, during class is prohibited.

8. Loss of access and other disciplinary actions shall be consequences for inappropriate use. When appropriate, law enforcement agencies may be involved.

Education

The Superintendent or designee shall provide age-appropriate instruction regarding safe and appropriate behavior on social networking sites, chat rooms, and other Internet services. Such instruction shall include, at a minimum, the dangers of posting personal information online, misrepresentation by online predators, how to report inappropriate or offensive content or threats, behaviors that constitute cyberbullying, and how to respond when subjected to cyberbullying.

Student use of district computers to access social networking sites is prohibited. To the extent possible, the Superintendent or designee shall block access to such sites on district computers with Internet access.

Policy Review

The district, with input from students and appropriate staff, shall regularly review and update this policy, the accompanying administrative regulation, and other relevant procedures to enhance the

safety and security of students using the district's technological resources and to help ensure that the district adapts to changing technologies and circumstances.

(cf. 6161.5 - Web Sites/Pages)
(cf. 6184 - Virtual/Online Courses)
(cf. 5131.43 Harassment, Intimidation and Bullying)

Legal Reference:
(cf. 5131.43 Harassment, Intimidation and Bullying)

ALASKA STATUES
14.03.127 Funding for Internet Services
11.61.120 Harassment in the second degree

ALASKA ADMINISTRATIVE CODE
4 AAC 33.600-690 Funding for the Improvement of Internet Speed at Public Schools

UNITED STATES CODE
15 U.S.C. 6501-6505 Children's Online Privacy Protection Act
20 U.S.C. 6751-6777, Enhancing Education through Technology Act, Title II, Part D
47 U.S.C. § 254, Children's Internet Protection Act, as amended by the Broadband Data Improvement Act (P.L. 110-385)

CODE OF FEDERAL REGULATIONS
47 C.F.R. § 54.520, as updated by the Federal Communications Commission Order and Report 11-125 (2011)

Revised December 2004
Revised - September 13, 2007
Revised 6/20/13Revised 3/2015
Revised October 19, 2017
Revised January 16, 2020
Revised- December 16, 2021
Reviewed -

ENGLISH LANGUAGE LEARNERS

English Language Learners Program and Plan of Service

In accordance with the School Board's mission to provide a quality educational program to all students, students who are English language learners (ELL). ELL students will be identified, assessed and provided appropriate services, which may include bilingual/bicultural or English as a second language instruction. In addition, the district shall provide an appropriate planned instructional program for identified students whose dominant language is not English. The purpose of the program is to increase the English proficiency of eligible students so that they can meet the same challenging academic standards that all students are expected to meet.

The district shall submit an annual plan of service if eight or more ELL students are enrolled in a single school. The plan of service shall provide:

1. A statement of the district's educational goals and instructional methodology;
2. The district's plan of identification of all students who are or who may be ELL students, including the use of a state-approved assessment for identification of English language proficiency;
3. The district's procedure for assessing the educational progress of ELL students;
4. The district's program of services and instructional model for ELL students;
5. An identification of instructional staff and educational resources;
6. The district's process for monitoring the academic progress of former ELL students for two years after they are no longer identified as ELL students;
7. The district's program evaluation that addresses the effectiveness of the program in meeting students' English-language development needs, in achieving student academic progress goals, and reflecting any identified need for program modification and;
8. Parent and community involvement.

The Superintendent or designee shall implement and supervise an ELL program that ensures appropriate ELL instruction and complies with federal and state laws and regulations. Students shall have access to and be encouraged to participate in all academic and extracurricular activities of the district.

Students in limited-English proficiency programs shall receive instruction in the core curriculum through their primary language when possible and appropriate in order to sustain academic progress. Academic instruction provided in English shall, whenever necessary, be specially designed and presented to facilitate complete understanding of the total academic content. Students shall also receive instruction which promotes positive self-concepts and cross-cultural understanding.

Students who are taught core academic subjects in non-English-speaking classes shall spend as much time as possible in classrooms with students who speak fluent English.

The ELL program shall be designed to provide instruction that meets each student's individual needs, based on assessment of English proficiency in listening, speaking, reading and writing.

Adequate content area support shall be provided while the student is learning English, to assure achievement of academic standards. Students participating in ELL programs shall be required, with accommodations, to meet established academic standards and graduation requirements adopted by the School Board.

Identification and Placement

The Superintendent or designee shall maintain procedures which provide for the careful identification, assessment and placement of students of limited English proficiency in accordance with state regulations and the district's service plan. On an annual basis, the district shall administer a state-approved assessment for identification of English language proficiency to all students who may have limited English proficiency, but who have not already been identified as ELL students.

An individual student's participation in the bilingual/bicultural program is voluntary on the part of the parent/guardian.

Standardized Assessment

Students identified as limited English proficient shall participate, either with or without an accommodation, in statewide student assessments. The Superintendent or designee shall appoint a team that includes, if practicable, a teacher with experience in teaching students with limited English proficiency to determine the necessary accommodations for students with limited English proficiency. "Accommodations" include a change in the matter in which a test included in the statewide student assessment system is given to a student, and that does not alter what is measured by the assessment. The team will document the accommodation decision.

Students of limited English proficiency shall be reassigned as fluent-English proficient when they have acquired the English language skills of comprehension, speaking, reading, and writing necessary to receive instruction and achieve academic progress in English only, at a level substantially equivalent to that of students of the same age or grade whose primary language is English. A student will remain eligible for services until obtaining assessment scores as established by law. The Superintendent or designee shall provide subsequent monitoring and support of reassigned students.

The School Board recognizes the need to involve parents/guardians and community members in the development, evaluation and improvement of district programs. The Superintendent or designee shall inform and involve parents/guardians and community members as required by law.

The district shall notify parents of students qualifying for ELL programs regarding the instructional program and parental options, as required by law. The notice should state the reasons for identifying the student as an English language learner, including the student's

level of proficiency and how the district determined that level. The student's overall academic achievement should also be included in the notice. The notice must describe the ELL program's instructional methods and explain specific exit requirements and how the student will transition from the program. Finally, the notice shall advise parents of their right to remove the child from the program, to choose an alternative program if available, and to obtain assistance in choosing a program. Parents will be regularly apprised of their student's progress. Communications with parents shall be in the language understood by the parents, whenever possible.

Program Evaluation

The Superintendent or designee shall establish procedures for the annual evaluation of bilingual-bicultural education programs in conformance with state and federal regulations.

When evaluating the adequacy of bilingual-bicultural education, the School Board shall consider data, which indicates the effectiveness of the programs in teaching English to students and in contributing to their academic achievement.

(*cf. 6141.3 - Multicultural Education)*
(cf. 0410 - Nondiscrimination in District Programs and Activities)
(*cf. 1220 - Citizens Advisory Committees)*

Legal Reference:
ALASKA STATUTES
14.30.400 Bilingual-bicultural education

ALASKA ADMINISTRATIVE CODE
4 AAC 06.775 Assessment of a student with limited English proficiency
4 AAC 34.010-4 AAC 34.090 Bilingual-bicultural education

UNITED STATES CODE
20 U.S.C. §§ 1702-03, Denial of Educational Opportunity Prohibited
20 U.S.C. § 6811, et. seq., English Language Acquisition, Language Enhancement, and Academic Achievement Act, as amended by the Very Student Succeeds Act (P.L. 114-95 (December 10, 2015)

Castenda v. Pickard 648 F.2d 989 (5th Cir. 1981) Teresa P. et al v. Berkeley Unified School District et al, 724 F.Supp. 698 (N.D. Cal. 1989)

Revised- March,2016
Revised- November 16, 2017
Revised- December 16, 2021
Reviewed -

Instruction

EDUCATION OF NATIVE/INDIAN CHILDREN BP 6174.1

Community and Parental Involvement

The School Board recognizes that all parents and community members, including IRA and Traditional Councils, have a special interest in the education programs and cocurricular programs provided their children. To provide an opportunity for them to be meaningfully involved in the development, implementation, and evaluation of each school's educational and cocurricular program, all interested parties will mutually enter into Indian Policies and Procedures (IPP's), which are incorporated into and adopted as the policy of the School Board. In addition, the following procedures will be used:

1. At a meeting of a School Board Advisory Committee called for that specific purpose, the principal will present a detailed description of that school's education program including curriculum (course description, scope and sequence) and program evaluation procedures as well as the co-curricular program provided. At least two weeks prior to that meeting public notice will be given through newspapers, public posting, and radio announcements, where appropriate, stating the agenda and purpose of the meeting. To further ensure community involvement a written invitation will be sent to the IRA and/or Traditional Council.

2. During the planning and development of local education programs all parents and community members including IRA and Traditional Councils, will be actively consulted in the following manner:

    a. At each Advisory Committee meeting where program applications for financial assistance are reviewed all members of the public will be given an opportunity to present their views.

    b. All members of the public will have an opportunity to present their overall views on the educational program and its operation.

    c. All members of the public will have an opportunity to make recommendations concerning the needs of their children.

    d. All members of the public will be given the opportunity to comment on the way in which they can assist their children in realizing the benefits to be derived from the educational program.

Nondiscrimination

The School District certifies that all children participate in the school program on an equal basis regardless of age, gender, sexual orientation, race, age, creed, color, national origin, or ethnic background and shall not be excluded from participation in, be denied the benefits of, or be

otherwise subjected to discrimination under any education program or activity of the district consistent with Title IX of the Education amendments of 1972 and Title Vl of the Civil Rights Act of 1964.

Educational Program

The primary purpose of the educational program is to provide experiences by which individuals will learn within the context of their needs as well as the broader needs for which the district shares a responsibility. Under this assumption, the school is viewed as a link between the individual and learning resources and experiences available to meet both short- and long-range needs. To encourage the strongest and most viable linkage, the School Board recommends:

1. A program which is individualized to the maximum extent and which provides as many options as possible within educational goals statement previously made.

2. An organization plan by grade level or function which considers local expectations and efficiency of operation rather than an arbitrary pattern of organization. Individualization of program for students and optimum staff utilization demands an organizational plan based upon statement performance, skill grouping, and activity grouping rather than a rigid grouping by age, sex, or other non-educational basis.

3. A staff utilization procedure which establishes specific personnel needs based upon the program's requirements. All persons directly or indirectly effect the school operation. Certificated, classified and resource personnel, as well as students in certain circumstances, are considered in developing procedures for staff utilization.

4. A guidance and individual program planning effort which assures the widest choice of alternatives to individual students over their period of formal education. Emphasis will be upon bringing the student in direct contact with those educational experiences and resources which best meet short- or long-range needs.

5. An assessment program which uses both subjective and objective measures in determining student performance and the effectiveness of the school program in achieving learning objectives. This program is an integral part of the guidance function and requires both the involvement and understanding of students and parents in its development.

6. A wide range of learning materials and techniques which will meet the needs of students and of those responsible for instructional or learning activities. Special consideration must be given to unique cultural and language requirements. Audio and video materials, as well as printed materials are particularly important to the concepts- of individualization and maximum learning options.

7. A program for bringing students, schools and communities together in various educational, cultural, and recreational activities. The Alaska High School Activities Association (AHSAA) is recognized as the authority for all high school interscholastic

activities. The district accepts as binding all AHSAA rules and regulations for membership and competition. All activities will be made available to students on a nondiscriminatory basis.

8. Maximum use of community resources as an integral part of the curriculum. Budgetary and administrative procedures should promote this utilization with standards established at the district and community level.

9. A continuous program of curriculum development at the community and district level. In this way the program will remain dynamic from both a content and organizational standpoint. Innovative or pilot efforts should be encouraged within whatever constraints must be applied to afford protection of students from potentially harmful experimentation.

10. That in those areas which may be viewed as controversial, instructional procedures will be confined to a body of factual information with acceptance or interpretation left to the student. Religion is recognized as an important historic element but specific religion responsibility rests with the home and church. The Advisory Committee and parents should play a major role in determining how controversial issues will be handled BEFORE SPECIFIC CONTROVERSIES OR ISSUES ARISE. Areas often found as the source of controversy are sex education, alcohol, and drug education.

11. Special programs, such as Title 1, Migrant Education, and Indian Education be designed, implemented and evaluated with input from parents and teachers of involved students. Specific activities may include but are not limited to:

    a. Notifying each child's parents and teachers in a timely manner that the child has been selected to participate in the program.

    b. Informing parents and teachers of specific objective of the program.

    c. Establishment of parent-teacher conferences.

    d. Providing materials, suggestions and training to enable parents to promote education at home.

    e. Providing timely information concerning the program's plans and evaluations.

    f. Soliciting parents and teacher suggestions in planning and operating the program.

    g. Facilitating volunteer or paid participation by parents in school activities.

    h. Establishing parent advisory committees.

(cf. 6020 - Parent Involvement)

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

Legal Reference:

UNITED STATES CODE, TITLE 20
236-244 Financial Assistance to Local Educational Agencies (PL 81-874)

Revised - June 20, 2013
Revised – December 16, 2021
Reviewed -

Instruction

MIGRANT CHILDREN PROGRAM BP 6175

The Superintendent will develop and implement a program to address the needs of migrant children in the District.

This program will include a means to:

1. Identify migrant students and assess their educational and related health and social needs.
2. Provide a full range of services to migrant students including applicable Title I programs, special education, gifted education, vocational education, language programs, counseling programs and elective classes.
3. Provide migrant children with the opportunity to meet the same statewide assessment standards that all children are expected to meet.
4. Provide advocacy and outreach programs to migrant children and their families and professional development for District staff.
5. Provide parents/guardians an opportunity for meaningful participation in the program.

Parent/Guardian Involvement in the Migrant Education Program

Parent(s)/guardian(s) of migrant students will be involved in and regularly consulted about the development, implementation, operation, and evaluation of the migrant program.

Parent(s)/guardian(s) of migrant students will receive instruction regarding their role in improving the academic achievement of their children.

Legal Reference:

Elementary and Secondary Education Act, 20 U.S.C. § 6391, et seq., as amended by the Every Student Succeeds Act, P.L. 114-95

34 C.F.R. §200.40 - 200.45.

AASB Revised 4/2022

Adopted -

9/92

VOCATIONAL EDUCATION

The School Board affirms the importance of providing all students with quality vocational education experiences that teach life skills, demonstrate the value of work, and provide training that leads to entry-level employment. The Board views vocational education and academic education as complementary educational programs. Vocational courses should give students abundant opportunities to obtain or reinforce basic academic skills. Teachers should emphasize as often as possible the practical applications of academics to the working world.

The Board recognizes that vocational education is best presented in a well-articulated sequence of courses, with instruction first given in broad clusters of skills basic to similar occupations. A comprehensive vocational education includes research into various employment options, vocational counseling, establishment of career goals, and the development of job skills, good work attitudes and job-hunting strategies.

Because the equipment used in business and industry changes rapidly, as do the skills needed to operate it, the Board especially desires that the district's vocational education program be updated regularly to reflect current vocational practices, changes in technology and labor market conditions.

Equal opportunities shall be provided to all students in recruitment, enrollment, and placement activities, without regard to gender or disability.

The Superintendent shall appoint a vocational education advisory committee as required by law to assist the district with planning and evaluating vocational education programs. The committee shall include teachers and students representing each program area and employers and employees of the region served by the programs.

(cf. 1700 - Relations Between Private Industry and the Schools)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 0410 - Nondiscrimination in District Programs and Activities)
(cf. 6164.2 - Guidance and Counseling Services) (cf. 3440 - Inventories)

Legal Reference:
ALASKA STATUTES
14.18.030 Discrimination in counseling and guidance services prohibited
14.35.010-14.35.030 Career and technical education

ALASKA ADMINISTRATIVE CODE

4 AAC 51.200-4 AAC 51.390 Secondary career and technical educational programs
CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION ACT

Public Law 98-524, 204

Adopted – April 15, 2004
Revised – May 20, 2004
Revised—September 13, 2007
Revised - November 16, 2017
Revised – December 16, 2021
Reviewed -

INTERNSHIPS

The School Board believes that internship programs can provide students with valuable learning opportunities and instruction in the skills, attitudes and understandings they need in order to be successfully employed. A proper balance between work experience and academic instruction should be maintained.

Students in internship programs shall receive related classroom instruction or counseling. These internships can provide students with educational experiences not available at school.

(cf. 6164.2 - Guidance and Counseling Services)

Legal Reference:
ALASKA STATUTES
23.30.237 High school students in work-study programs as employees of the state

Adopted – April 15, 2004
Revised – May 20, 2004
Revised - November 16, 2017
Revised – December 16, 2021
Reviewed -

Instruction

CHARTER SCHOOLS BP 6181(a)

Charter schools are schools established under AS 14.03.250 that operate within the public-school district. Charter schools are established upon the approval by the School Board and the State Board of Education of an application for a charter school. Charter schools shall operate under a written contract between the charter school and the School Board.

Establishment of Charter Schools

The School Board shall give appropriate consideration to any charter school petition, in light of its overall effect on the district's children and the proposed school's ability to function effectively and meet its goals. The School Board desires to support innovations which improve student learning and views charter schools as an opportunity to implement school-level reform. In accordance with law, the proposed charter must include descriptions of the vision, mission and goals of the charter school, the governance structure which will be used, the educational outcomes to be attained by students, and the method by which progress in meeting these outcomes will be measured.

Applications for a charter school to operate during the next school year shall be submitted to the School Board no later than October 1st of the current school year. A charter school shall begin operation as agreed with the School Board, but no later than October 1st of the year approved for opening.

Charter schools shall comply with the following general requirements:

1. The charter school shall establish an Academic Policy Committee that will function according to the terms of law.

2. The charter school Academic Policy Committee shall report directly to the School Board or a subcommittee of the School Board unless mutually agreed otherwise.

3. The charter school shall operate in compliance with state and federal law, and with School District policies unless mutually agreed otherwise.

4. The charter school shall comply with the requirements of the district accounting system.

5. The charter school shall comply with the requirements of the district purchasing system.

6. The charter school shall be designed to advance basic skills areas (mathematics, science, language arts, and social studies) appropriate to the age of students included in the program. The charter school disciplinary program shall enforce Alaska statutes, state and federal regulations, and district policies with respect to drugs, alcohol, weapons, tobacco, harassment, and violence.

7. The charter school shall participate in the district's report card process as required by Alaska statute.

8. The charter school shall participate in all tests and assessments required by either the State Department of Education and Early Development or the District unless the contract specifies otherwise.

9. The charter school shall not promote religious ideologies or philosophies.

10. The charter school shall operate in compliance with negotiated agreements established between employee groups and the School Board.

11. A charter school operating as a correspondence program or a residential program shall comply with all requirements of Alaska statute and regulation.

School Board Review of Charter School Application and Appeals

No later than 60 days after submission of a charter school application, the School Board will issue a written decision approving or rejecting the charter school. The written decision will include all relevant findings of fact and conclusions of law.

If the School Board approves an application, it shall forward the application to the State Board of Education for review and approval. If the School Board denies an application for a charter school, the applicant may appeal the denial to the Commissioner of Education and Early Development within 60 days of the School Board's denial. A decision of the Commissioner upholding the denial may be appealed by the charter school applicant within 30 days to the State Board of Education. If the Commissioner approves the application, her/she shall forward it to the State Board of Education for review and approval.

Review of the Charter School

Once approved by both the School Board and the State Board of Education, the charter school will be subject to an annual review of its operations and finances by the School Board. Annually, the charter school will submit a written report and make a presentation to the School Board and the public. This report will include information on the attainment of student performance expectations, meetings of the governing bodies of the charter school, descriptions of charter school activities, and other information of interest to the School Board. If academic performance targets for student achievement are not reached by the identified timelines specified in the contract, the Academic Policy Committee must submit a Plan for Improvement, outlining activities for remediation, a process for monitoring the progress of the Plan, and a process for reporting progress of the Plan to the School Board.

If there is evidence of a breach of contract, the School Board shall have a right to investigate and meet with the charter school to discuss possible remedies, including termination of the charter school contract.

The Department of Education and Early Development may audit the charter school's program and may take any action necessary to ensure compliance with federal and state law, including the withholding of funding.

Organization and Operation of a Charter School

A charter school operates as a school in the school district except that a charter school:

- is exempt from the school district's textbook, program, curriculum, and scheduling requirements.
- is exempt from AS 14.14.130(c) which states "If the district employs a chief school administrator, the administrator shall select, appoint, and otherwise control all school district employees who serve under the chief school administrator subject to the approval of the school board."
- operates under the charter school's annual program budget as set out in the contract between the School Board and the charter school.
- shall designate a contact person for all communications between the charter school and the district administration.

A charter school must participate in all student assessments required by the Department of Education and Early Development.

Operation of a Charter School

A charter school shall:

- keep financial records of the charter school;
- oversee the operation of the charter school to ensure that the terms of the contract are being met;
- meet regularly with parents and with teachers of the charter school to review, evaluate, and improve operations of the charter school; and
- meet with the Academic Policy Committee at least once each year to monitor progress in achieving the committee's policies and goals.

Amendment of Charter

A charter school may apply to the School Board for an amendment to its charter during the term of its contract. If the School Board approves the amendment, an amended contract must be executed to conform to the amended charter. The School Board must forward an amended charter and amended contract to the Department of Education and Early Development. A charter

school may make minor changes to its program without review by the Department, if they are approved by the district. A change of program that involves the addition of an elementary or secondary program must be approved by the School Board and the State Board of Education and Early Development.

Definitions

"Employees" of charter schools are considered employees of the district with all rights guaranteed by their respective collective bargaining agreements unless specifically waived by mutual agreement between the appropriate bargaining unit and School Board.

"Principal" means a person selected by the Academic Policy Committee to select, appoint, or otherwise supervise employees of the charter school. This person is not required to possess an Alaska Type B Administrative Certificate, but if a type B is not possessed, the individual may not conduct certificated employee evaluations. The school district assumes no responsibility for employing this person after the termination of the charter school contract unless the person is also employed as a teacher.

"Annual program budget" means the funding generated by students enrolled in the charter school as set forth in *AS 14.03.260.*

(cf. 3540 - Transportation)

Legal Reference: Alaska Statutes
14.03.250-14.03.280 Charter Schools
AS 14.16.100 Application for residential school

Alaska Administrative Code
4 AAC 33.110-119 Charter Schools
4 AAC 33.405 - .490 Correspondence Study Programs
4 AAC 33.090 District-operated statewide and district-wide residential schools

Adopted – April 15, 2004
Revised – May 20, 2004
Revised September 13, 2007
Revised January 21, 2010
Revised - December 14, 2017
Revised – February 15, 2018
Reviewed – December 16, 2021
Reviewed -

MEETINGS

Meetings of the Board are conducted for the purpose of accomplishing district business. A meeting of the Board shall consist of any gathering of the members of the Board when more than three members of the Board, or a majority of the members, whichever is less, are present and collectively consider a matter upon which the Board is empowered to act. As a matter of district policy and state law, meetings ordinarily shall be open to the public. The Board may meet in closed sessions only to discuss certain matters as permitted or required by Alaska's Open Meetings Act.

Reasonable public notice shall be given for all meetings of the Board in accordance with law and district practice, and shall be posted at district, school sites, post office and government offices before the meeting. Such notice shall include the date, time and place of the meeting and, if the meeting is by teleconference, the location of any teleconferencing facilities that will be used. Public meetings may not be held in a private home or private business.

Regular Meetings

The Board shall adopt a yearly calendar specifying the date, time and place of each regular meeting and shall be made available to the public. The local media, if available, shall be provided with the annual calendar of regular Board meetings and shall be notified of any changes to the calendar.

The Board shall hold 1 regular meeting each month. Unless changed by the Board, regular meetings shall be held at 7 p.m. at designated site. Notice of regular meetings shall be posted at least five (5) days prior to the meeting.

Starting January 2025, meetings of the Board shall rotate between school sites as follows: Healy, Cantwell, Healy, Anderson, Healy, Cantwell, Healy, etc. In the event the Board does not meet or meets only virtually, the next in-person meeting shall be the same school site that would have followed the most recent in-person meeting.

Special Meetings

The presiding officer or a majority of the Board members may call special meetings of the Board.

Except in the case of an emergency, notice of special meetings shall be provided at least 24 hours before the meeting. This notice shall specify the date, time, place and, if the meeting is by teleconference, the location of any teleconferencing facilities that will be used. Such notice shall be given to all Board members and the superintendent, at least 24 hours before the meeting. This notice also shall be posted at all regular district and school sites at least 24 hours before the meeting.

Notice of a special meeting shall include a statement of the purpose of the meeting. No business may be transacted at this special meeting, other than that which is specifically stated in the notice of the meeting.

The Board president or designee shall give notice of an emergency special meeting to the local media by telephone before the meeting. If telephone services are not functioning, the notice requirement is waived. In that event, as soon after the meeting as is practicable, the Board shall notify the local media that the meeting was held and shall describe the purpose of the meeting and any action taken by the Board.

EMERGENCY SPECIAL MEETINGS

Teleconferences/Video Conference

Recognizing the inherent responsibility and statutory duties of Board members, the Board strongly encourages Board members to attend and participate at meetings of the Board. Though great importance is given to the physical presence of Board members at meetings, the attendance and participation of members by teleconference is authorized whenever physical presence is not practicable. All votes of members attending by teleconference shall be taken by roll call.

The Board also authorizes the use of teleconferences for Board meetings when receiving public comment or testimony, and during Board deliberations.

Whenever possible, meeting agendas and supporting materials shall be available at all teleconference facilities used for the Board meeting.

(cf. 9321 Executive Sessions)
(cf. 9012 - Communications To and From the Board)
(cf. 9322 - Agenda/Meeting Materials)
(cf. 9323 - Conduct of Meetings)

Legal Reference:
ALASKA STATUTES
14.08.091 Administration
14.14.070 Organization of School Board
14.14.080 Declaring a School Board vacancy
29.20.020 Meetings public
44.62.310 Agency meetings public
44.62.312 State policy regarding meetings

Adopted – April 15, 2004
Revised – October 21, 2004
Revised – August 18, 2005
Revised—September13, 2007
Revised - April 19, 2018
Reviewed – January 20, 2022
Revised - October 17, 2024

Reviewed -

DENALI BOROUGH SCHOOL DISTRICT
(A component unit of Denali Borough, Alaska)

Letter to the Governing Board

Year Ended June 30, 2026

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

DENALI BOROUGH SCHOOL DISTRICT
(A component unit of Denali Borough, Alaska)

Letter to the Governing Board

Year Ended June 30, 2026

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

November 12, 2026

Members of the School Board
Denali Borough School District
(A component unit of Denali Borough, Alaska)
Healy, Alaska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Denali Borough School District (District) for the year ended June 30, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Denali Borough School District are described in Note 1 to the financial statements. The District implemented GASB Standards 103 and 104 during 2026. Financial reporting accounting policies related to the implementation of these standards has changed, but the change had no effect on net position. We noted no transactions entered into by Denali Borough School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

All Opinion Units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Governmental Activities Opinion Unit:

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimates of the District's proportionate share of the collective net pension/OPEB liability/asset and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's proportionate share of the collective net pension liability and deferred outflows and inflows of resources and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the calculation of the right of use asset and lease liability is based on an estimated borrowing rate for the present value calculation of the lease payments. We evaluated the key factors and assumptions used to develop the present value calculation in determining that it is reasonable in relation to the financial statements as a whole.

Management's estimate of the compensated absences balance, which includes accrued leave, sick leave, and related benefits, is based upon historical payroll data. We evaluated the methods, assumptions, and data used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The Financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 12, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our processional relationship and our responses were not a condition to our retention.

Internal Controls

See the June 30, 2026 financial statements, compliance reports for definitions and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Supplementary Information

We applied certain limited procedures to the Schedule of Revenues, Expenditures and Changes in Fund Balance - Original and Final Budget and Actual for the School Operating Fund, Schedules of the District's Proportionate Share of the Net Pension Liabilities/Assets and Contributions for the Public Employees' Retirement System and Teacher' Retirement System, and the notes to the required supplementary information which are a required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Major Governmental Funds: Schedule of Revenues, Expenditures, and Changes in Fund Balance (Deficit) – Budget and Actual (if applicable), Other Governmental Funds: Combining Balance Sheet, Combining Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit), Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, School Operating Fund 5 Year Comparison, Schedule of Compliance AS 14.17.505, and the Schedule of State Financial Assistance and notes to the schedule known as "Supplementary Information", which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Accounting Assistance

As part of our engagement, we assisted management in the drafting of the basic financial statements of the District from the District's accounting records; however, management of the District was involved in the drafting process and retains responsibility for the basic financial statements.

Restriction on Use

This information is intended solely for the information and use of the School Board and management of Denali Borough School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Altman, Rogers & Co.

Anchorage, Alaska

DENALI BOROUGH SCHOOL DISTRICT

(A Component Unit of Denali Borough, Alaska)

Basic Financial Statements, Required Supplementary Information, Supplementary Information, and Compliance Section
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2026

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

DENALI BOROUGH SCHOOL DISTRICT

(A Component Unit of Denali Borough, Alaska)

Basic Financial Statements, Required Supplementary Information, Supplementary Information, and Compliance Section
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2026

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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(A Component Unit of Denali Borough, Alaska)

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DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Members of the School Board
Denali Borough School District
(A Component Unit of Denali Borough, Alaska)
Healy, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Denali Borough School District, a component unit of Denali Borough, Alaska (District), as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2026, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, Schedules of the District's Proportionate Share of Net Pension and OPEB liabilities (Assets) and Contributions for the Public Employees' Retirement System and Teachers' Retirement System and notes to the required supplementary information on pages 43-56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The "Supplementary Information" listed in the table of contents which include the Major Governmental Funds: Schedule or Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (if applicable), Other Governmental funds: Combining Balance Sheet, Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit), Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- Special Revenue Funds, Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)- Capital Project Fund, Schedule of Revenues Expenditures and Changes in Fund Balances- School Operating Fund- 5 Year Comparison, Schedule of Compliance AS 14.17.505, and schedule of state financial assistance and notes to the schedule, as required by *the State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Members of the School Board
Denali Borough School District
(A Component Unit of Denali Borough, Alaska)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
November 12, 2026

BASIC FINANCIAL STATEMENTS

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Statement of Net Position

June 30, 2026

		Governmental Activities
Assets and Deferred Outflows of Resources		
Current assets:		
Cash and cash equivalents	$	6,307,035
Accounts receivable		277,494
Inventory		41,721
Total current assets		6,626,250
Non-current:		
Assets to be contributed to Denali Borough		158,386
Capital assets		2,227,836
Accumulated depreciation and amortization		(1,013,419)
Net pension and OPEB asset		2,968,778
Total non-current assets		4,341,581
Deferred outflows of resources-		
Pension and OPEB deferrals		422,122
Total assets and deferred outflows of resources	$	11,389,953
Liabilities and Deferred Inflows of Resources		
Current liabilities:		
Accounts payable	$	18,895
Accrued payroll liabilities		308,229
Compensated absences		221,953
Due to student groups		40,206
Current portion of lease liability		93,332
Total current liabilities		682,615
Non-current liabilities:		
Lease liability		210,595
Net pension and OPEB liability		4,005,570
Total non-current liabilities		4,216,165
Deferred inflows of resources-		
Pension and OPEB deferrals		299,679
Total liabilities and deferred inflows of resources		5,198,459
Net Position		
Net investment in capital assets		910,490
Unrestricted		5,281,004
Total net position		6,191,494
Total liabilities, deferred inflows of resources and net position	$	11,389,953

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

Exhibit B-1

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Statement of Activities

Year Ended June 30, 2026

Functions / Programs	Expenses	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Total Governmental Activities
Governmental activities:			
Instruction	$ 5,411,631	296,164	(5,115,467)
Special education instruction	762,821	123,573	(639,248)
Special education support services - students	315,362	44,587	(270,775)
Support services - students	189,298	(17,627)	(206,925)
Support services - instruction	1,164,851	803	(1,164,048)
School administration	340,586	(34,538)	(375,124)
School administration support services	140,511	(71)	(140,582)
District administration	470,307	(13,514)	(483,821)
District administration support services	492,315	61,750	(430,565)
Operations and maintenance of plant	1,410,247	930	(1,409,317)
Student transportation- to and from school	463,558	337,635	(125,923)
Student activities	207,129	(927)	(208,056)
Total governmental activities	$ 11,368,616	798,765	(10,569,851)
General revenues:			
E-rate			$ 13,649
Earnings on investments			151,658
Borough appropriations			2,930,714
Grants and contributions not restricted to specific programs			8,181,857
Gain on sale of capital assets			3,478
Other			108,014
Total general revenues			11,389,370
Change in net position			819,519
Net position, beginning of year			5,371,975
Net position, end of year			$ 6,191,494

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

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Balance Sheet - Governmental Funds

June 30, 2026

	Major Funds			
	School Operating Fund	Capital Improvement Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and cash equivalents	$ 6,307,035	-	-	6,307,035
Accounts receivable	-	-	277,494	277,494
Due from other funds	435,880	2,140,684	493,273	3,069,837
Inventory	41,721	-	-	41,721
Total assets	$ 6,784,636	2,140,684	770,767	9,696,087
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	$ 4,332	14,563	-	18,895
Accrued payroll liabilities	308,229	-	-	308,229
Due to other funds	2,633,957	-	435,880	3,069,837
Due to student groups	40,206	-	-	40,206
Total liabilities	2,986,724	14,563	435,880	3,437,167
Fund Balances:				
Nonspendable -				
Inventory	41,721	-	-	41,721
Committed -				
Student transportation	-	-	493,273	493,273
Assigned:				
Capital projects	-	2,126,121	-	2,126,121
Educational purposes	1,987,265	-	-	1,987,265
Reserve for correspondence program	779,873	-	-	779,873
Unassigned	989,053	-	(158,386)	830,667
Total fund balances	3,797,912	2,126,121	334,887	6,258,920
Total liabilities and fund balances	$ 6,784,636	2,140,684	770,767	9,696,087

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

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Reconciliation of Net Position Between the
Government-wide Financial Statements and the Fund Financial Statements

June 30, 2026

Amounts reported as fund balances on the governmental funds balance sheet		$ 6,258,920
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and are not reported in the funds.		
Capital assets	$ 2,227,836	
Accumulated depreciation and amortization	(1,013,419)	1,214,417
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds		158,386
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the fund financial statements.		
Compensated absences	(221,953)	
Lease liability	(303,927)	(525,880)
Proportionate share of the collective net OPEB assets:		
PERS	1,039,439	
TRS	1,929,339	2,968,778
Proportionate share of the collective net pension liability:		
PERS	(1,759,655)	
TRS	(2,245,915)	(4,005,570)
Deferred inflows and outflows of resources are the acquisition or consumption of net position that will be amortized and recognized in the Statement of Activities in future periods.		
Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources:		
PERS	207,196	
TRS	214,926	422,122
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:		
PERS	(118,644)	
TRS	(181,035)	(299,679)
Net position of governmental activities		$ 6,191,494

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

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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

Year Ended June 30, 2026

	Major Funds			
	School Operating Fund	Capital Improvement Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
E-rate	$ 13,649	-	-	13,649
Earnings on investments	151,658	-	-	151,658
Other	108,014	-	-	108,014
Intergovernmental:				
Borough appropriation	2,930,714	-	-	2,930,714
State of Alaska	8,786,093	-	795,114	9,581,207
Federal sources	-	-	364,685	364,685
Total revenues	11,990,128	-	1,159,799	13,149,927
Expenditures:				
Current:				
Instruction	5,658,619	-	536,519	6,195,138
Special education instruction	758,956	-	157,674	916,630
Special education support services - students	301,308	-	56,703	358,011
Support services - students	251,667	-	-	251,667
Support services - instruction	1,218,245	-	1,135	1,219,380
School administration	454,546	-	-	454,546
School administration support services	154,339	-	-	154,339
District administration	543,869	-	6,957	550,826
District administration support services	459,338	-	61,886	521,224
Operations and maintenance of plant	1,653,870	101,937	1,290	1,757,097
Student transportation- to and from school	-	-	463,558	463,558
Student activities	224,788	-	-	224,788
Debt service:				
Redemption of principal on long-term debt	137,308	-	-	137,308
Interest on long-term debt	8,623	-	-	8,623
Construction and facilities acquisition	251,842	-	158,386	410,228
Total expenditures	12,077,318	101,937	1,444,108	13,623,363
Excess (deficiency) of revenues over expenditures	(87,190)	(101,937)	(284,309)	(473,436)
Other financing sources (uses):				
Proceeds from insurance	67,133	-	-	67,133
Proceeds from issuance of leases	251,842	-	-	251,842
Transfers in	-	-	125,923	125,923
Transfers out	(125,923)	-	-	(125,923)
Net other financing sources (uses)	193,052	-	125,923	318,975
Net changes in fund balances	105,862	(101,937)	(158,386)	(154,461)
Fund balances, beginning of year	3,692,050	2,228,058	493,273	6,413,381
Fund balances, end of year	$ 3,797,912	2,126,121	334,887	6,258,920

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

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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

Year Ended June 30, 2026

Net change in fund balances - total government funds			$ (154,461)
Amounts reported for governmental activities in the Statement of Activities are different because:			
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.			
Change in the unfunded net pension and OPEB liability and assets:			
PERS	$ 329,288		
TRS	639,297		968,585
Changes in deferred inflows and outflows of resources are the results of timing differences in the actuarial report.			
Contributions to the pension plan in the current fiscal year are included in the fund financial statements and are presented as changes in deferred outflows and inflows of resources in the government-wide statements.			
PERS	(134,281)		
TRS	(236,753)		(371,034)
Long-term liabilities reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Similarly, principal payments of long-term debt in the governmental funds are not reported as expenses in the Statement of Activities. Changes in long-term liabilities are:			
Compensated absences	(141,053)		
Proceeds from issuance of leases	(251,842)		
Principal payments	137,308		(255,587)
Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while governmental funds are shown as expenditures:			
Additions to assets to be contributed to the Denali Borough			158,386
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the Statement of Activities, a gain or loss is reported for each disposal. The net effect of the transactions involving capital assets is to decrease net position			
Cost of assets disposed	(234,608)		
Accumulated depreciation of assets disposed	170,953		(63,655)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives.			
This is the amount by which capital outlay, exceeded amortization and depreciation expense in the current period:			
Capital outlay	767,632		
Depreciation and amortization expense	(230,347)		537,285
Change in net position of governmental activities			$ 819,519

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

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Statement of Fiduciary Net Position
Fiduciary Fund

June 30, 2026

Assets		Custodial Fund - Student Activities
Cash and cash equivalents	$	53,853
Due from School Operating Fund		40,206
Total assets	$	94,059
Net Position		
Fiduciary net position:		
Held for student groups for scholarships	$	40,206
Held for student groups		53,853
Total net position	$	94,059

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

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Statement of Changes in Fiduciary Net Position
Fiduciary Fund

Year Ended June 30, 2026

		Custodial Fund - Student Activities
Additions:		
Contributions	$	81,635
Deductions:		
Program expenses		68,575
Change in net position		13,060
Net position beginning of the year		80,999
Net position end of the year	$	94,059

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Denali Borough School District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's significant accounting policies are described below.

A. Reporting Entity

Pursuant to Alaska Statutes, Title 29.43.030, the Denali Borough (the Borough) has the responsibility of establishing, maintaining and operating a public school system. The Borough's charter delegates the administrative responsibility for these functions to the School Board of the Denali Borough School District. Members of the School Board are elected by the public.

The accompanying financial statements include all the activities of the District. The District is a component unit and integral part of the reporting entity, which is the Denali Borough. The Borough Assembly has the oversight authority, approves the total annual budget of the District and may, during the year, increase or decrease the total Borough appropriation to the District at the request of the School Board. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operation subject to the limitations established by State Law and Borough Charter.

There were no entities, which are a component unit of the District which have been included or excluded in the accompanying financial statements at June 30, 2026.

B. Government-wide and Fund Financial Statements

The basic financial statements consist of government-wide statements and fund financial statements which provide a more detailed level of financial information.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, would be reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The District does not presently have any business-type activities.

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

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column titled “Other Governmental Funds”.

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting, as are the fiduciary fund financial statements.* Revenues are recorded when transactions occur and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All assets and liabilities associated with the operation of the District are included in the Statement of Net Position.

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

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

Intergovernmental Revenue:

State of Alaska Foundation revenue and Pupil Transportation revenue are recorded in the year to which it relates, and are susceptible to accrual.

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

On-behalf payments are recognized in the year to which they relate.

Revenues from local governments such as the Denali Borough are recorded as intergovernmental revenues, are susceptible to accrual and are recorded in the year of the Borough appropriation.

Local Revenues:
Interest earnings on investments in the School Operating Fund are recognized as earned. Local contributions revenue is recorded in the period which it relates. E-rate revenue is recorded in the period it relates. Other revenues are considered to be measurable and available if received within 60 days of year end.

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

The District reports the following major governmental funds:

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

The *Capital Improvement Capital Project Fund* is used to account for revenues and expenditures associated with capital improvements projects.

Additionally, the District reports the following fund types:

Special Revenue Funds are used to account for the proceeds for specific revenues sources that are legally restricted or committed to expenditures for specified purposes.

Capital Project Funds are used to account for the acquisition or construction of major capital facilities

Fiduciary Funds - The *Student Activities Custodial Fund* is custodial in nature and is used to account for assets that the District holds on behalf of the student organizations in an agency capacity.

Use of Estimates

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

Indirect Costs

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

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

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The District's cash management policy allows the superintendent or the business manager to invest any surplus funds not needed to meet the monthly payroll and accounts payable. These are to be invested in instruments available to municipalities under Alaska law.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the balance sheet of the fund financial statements and are eliminated in the preparation of the government-wide financial statements.

Most of the accounts receivable is from grants and management has determined that all of their receivables are collectable; therefore, no allowance for doubtful accounts has been established.

3. Inventory and Prepaids

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

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

4. Capital Assets

Capital assets, which include vehicles and equipment, are recorded in the government-wide financial statements at cost or estimated historical cost if purchased or constructed and have a useful life of greater than on year. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Assets greater than $5,000 with a useful life of more than one year in the government-wide financial statements are capitalized and depreciated on straight-line method.

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

All school buildings and land are owned by the Denali Borough. Maintenance and operational costs are borne by the District. Grants and other monies received for capital outlay and construction are shown as expenditures in the fund financial statements. All assets that are constructed and will be transferred to the Denali Borough after completion are accounted for on the statements of net position of the government-wide financial statements as assets to be contributed to the Denali Borough.

Vehicles and equipment owned by the District is depreciated under the straight-line method with estimated useful lives as follows:

	Life in Years
Vehicles	10
Equipment	10-30

5. Assets to be Contributed

Assets to be contributed represent construction in progress that, when completed, will be transferred to the Denali Borough.

6. Compensated Absences

All permanent employees earn and accrue vacation leave and sick leave. A liability is recognized when it is attributable to services already rendered, it accumulates, and it is more likely than not that the government will compensate an employee (either as paid time off or cash payment). Unused leave is accrued utilizing current salary costs as earned by employees, and recorded as a liability in the government-wide statement of net position.

Employees accrue sick, vacation and personal leave, which is available for use while remaining in a permanent position. Unused annual leave is accrued utilizing current salary cost as earned by employees and recorded as a non-current liability in the period earned in the government-wide statement. Employees' unused sick and vacation leave balances are carried forward and can be used during subsequent years if re-employed. Current salary cost is used in the calculation. Amounts not expected to be liquidated within one year are reported as a long-term liability in the Government-wide Financial Statements.

7. Pensions and Other Post-Employment Benefits (OPEB)

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

8. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities.

The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities.

9. Net Position

Government-wide net position is divided into three components:

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

10. Deferred Outflows/Inflows of Resources

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

11. Fund Balance

In the fund financial statements fund balance components include five classifications as follows:

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

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

Committed Fund Balance – amounts that can be used only for the specific purposes pursuant to constraints imposed by formal action by the members of the School Board, the District's highest level of decision-making authority. Commitments may be changed or lifted by the School Board taking the same formal action that imposed the constraint originally.

Assigned Fund Balance – amounts intended to be used by the District for specific purposes, but are neither restricted nor committed: intent can be expressed by the School Board or by the District Manager, Finance Director or designee. Such constraint is binding unless modified or eliminated by the District or District Manager/Finance Director. In governmental funds other than the School Operating Fund, assigned fund balance represents the amount that is not restricted or committed.

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

For the classification of governmental fund balances, the District considers an expenditure to be made from the most restrictive first when more than one classification is available.

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

Compliance with the provisions of the Fund Balance Classification Policy are reviewed as part of the annual budget adoption process. The District Superintendent/Business Manager reports to the School Board as close to the end of the year as possible the anticipated year-end fund balance or deficit. The School Board takes appropriate action to commit or assign, or otherwise allocate prior year fund balances as a part of the budget planning process.

12. Leases

The District is a lessee for non-cancellable leases of buildings and equipment and recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The lease liabilities are recognized with an initial, individual value of $5,000 or more or immaterial component leases that aggregate to a total value of $5,000 or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. If a lease contains a purchase option that the District has determined is reasonably certain of being exercised, the lease asset is amortized over the estimated useful life of the underlying asset.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

a. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the current borrowing rate is used as the discount rate for leases.

b. The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental fund types except capital project funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of certain federal funding.

School Operating Fund

The adopted School Operating Fund budget is submitted to the Denali Borough Assembly for review and approval. The approved budget is also submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The originally adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent.

Special Revenue Funds

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' funding and are reviewed and approved by the School Board. All special revenue funds, with the exception of the Student Transportation Fund are expenditure driven. Management’s expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds. There are no line item or category limitations on management’s authority to amend special revenue fund budgets subject to granting agency approval.

Capital Projects Fund

Project budgets are adopted for the capital projects fund based on the construction projects, which are project length budgets.

B. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund and Special Revenue Funds. Encumbrances, if any, outstanding at year end are reported as appropriate constraints of fund balance if they meet the definitions and criteria outlined earlier in these notes. Encumbrances are included as reductions to fund balance for the purpose of calculating fund balance limits in accordance with state regulations. Encumbrances consisted of $1,987,265 of contract services.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Cash Equivalents

The District uses a central treasury concept for bank deposits and short-term investments of all funds, except for the school custodial funds, which are maintained separately. The following is a reconciliation of the District's cash and cash equivalent balances to the financial statements as of June 30, 2026:

Bank deposits	$	4,298,801
AMLIP Money Market Series I		2,008,234
Total cash and cash equivalents	$	6,307,035

Custodial Credit Risk – The District's bank deposits are insured by the Federal Depository Insurance Corporation (FDIC) to a maximum of $250,000. Any amount in excess of $250,000 is collateralized with securities held by the District's agent in the District's name. At June 30, 2026, the District's deposits and short-term investments were fully insured or collateralized, in accordance with District policy.

Credit Risk – The District maintains an investment in the Alaska Municipal League Investment Pool (AMLIP) Money Market Series I which is reported as a cash equivalent. The AMLIP is an external investment pool, which is rated AAAm by Standard and Poor's Global Ratings for credit risk purposes. Alaska Statute 37.23 establishes regulatory oversight of the Pool. On a monthly basis, the investments in the Pool are reviewed for fair value by an independent pricing service. The District's investment is reported at amortized cost which is believed by management to approximate the fair value of the investment. The Pool is permitted to invest in money market funds and other cash equivalent investments with a maturity date of one year or less.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment in the Pool consists of short-term investments with a weighted average maturity designed to maintain liquidity and preserve capital. The District does not hold any long-term investments that would be materially affected by changes in interest rates. Accordingly, the District's exposure to interest rate risk is considered minimal.

B. Accounts Receivable

Receivables for the year ended June 30, 2026 for the District's individual major funds and other governmental funds are as follows:

	Other Governmental Funds
Receivables:	
Grants	$ 277,494

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

C. Capital Assets

Capital asset activity for the year ended June 30, 2026 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets not being depreciated/amortized				
Construction in progress	$ -	101,938	-	101,938
Total capital assets not being depreciated/amortized	$ -	101,938	-	101,938
Capital assets, being depreciated/amortized:				
Equipment	$ 731,971	413,852	(85,986)	1,059,837
Vehicles	682,570	-	(148,622)	533,948
Right-to-use assets	404,540	251,842	(124,269)	532,113
Total capital assets being depreciated/amortized	$ 1,819,081	665,694	(358,877)	2,125,898
Less accumulated depreciation/amortization for:				
Equipment	$ 484,642	66,781	(101,354)	450,069
Vehicles	371,552	28,627	(69,599)	330,580
Right-to-use assets	222,100	134,939	(124,269)	232,770
Total accumulated depreciation/amortization	$ 1,078,294	230,347	(295,222)	1,013,419
Net capital assets being depreciated/amortized	$ 740,787	435,347	(63,655)	1,112,479
Total capital assets	$ 740,787	537,285	(63,655)	1,214,417

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

Instruction	$	40,739
Operations and maintenance of plant		189,608
Total	$	230,347

D. Assets to be Contributed

Construction in progress for the year ended June 30, 2026 is as follows:

	Balance June 30, 2025	Additions	Deletions	Balance June 30, 2026
Construction in progress	$ -	158,386	-	158,386

E. Interfund Receivables and Payables and Transfers

Interfund receivables and payables are shown as “due to other funds” and “due from other funds” in each of the individual funds. These balances at June 30, 2026 were as follows:

Receivable Fund	Payable Fund		Amount
School Operating Fund	Other Governmental Funds	$	435,880
Capital Improvement Capital Project Fund	School Operating Fund		2,140,684
Other Governmental Funds	School Operating Fund		493,273
Total		$	3,069,837

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers in	Transfers out		Amount
Other Governmental Funds	School Operating Fund	$	125,923

The transfer was to the Pupil Transportation Special Revenue Fund to cover operating costs.

F. Long-term Debt

The following is a summary of changes in long-term liabilities for the District for the year ended June 30, 2026:

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026	Due within One Year
Compensated absences	$ 80,900	141,053	-	221,953	221,953
Leases	189,393	251,842	(137,308)	303,927	93,332
Net pension liability	4,213,433	-	(207,863)	4,005,570	-
Total long-term liabilities	$ 4,483,726	392,895	(345,171)	4,531,450	315,285

G. Leases

The District has entered into leases for use of buildings and available space. The District was required to make principal and interest payments for these leases in the amount of $145,931 for the year ended June 30, 2026. The District uses an interest rate of 5% for its lease calculations. The buildings are amortized over the lease term. The value of the lease liability at June 30, 2026 was $303,927. The value of the right-to use assets at June 30, 2026 was $299,343, net. The accumulated amortization at June 30, 2026 was $232,770.

The future principal and interest lease payments as of June 30, 2026, were as follows:

Fiscal Year		Principal	Interest	Total
2027	$	93,332	12,466	105,798
2028		37,316	9,682	46,998
2029		39,829	7,772	47,601
2030		44,961	5,651	50,612
2031		47,261	3,351	50,612
2032		41,228	951	42,179
Total	$	303,927	39,873	343,800

IV. OTHER INFORMATION

A. Risk Management

The District faces a considerable number of risks of loss, including (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damage, and (e) workers compensation. The District currently participates in the Alaska Public Risk Alliance (APRA), a member driven risk pool, which covers property and contents, torts, general and auto liability, school leaders' errors and omissions, workers' compensation, and earthquakes and floods. The APRA's bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year at the discretion of the Board. Supplemental contributions are based on each member's annual contribution in comparison to the aggregate annual deposit contributions of all members. No supplemental contributions have been assessed for the last several years. The District has no coverage for environmental damages.

The District maintains other commercial insurance policies relating to faithful performance blanket bonds covering all employees and travel accidents. Coverage limits and the deductibles for the commercial policies have stayed relatively constant for several years. No losses in excess of insurance coverage have been realized over the past three years.

The District has elected the reimbursable method of payment for Employment Security Compensation (ESC). Under this arrangement, the actual costs of ESC claims are reimbursed to the State of Alaska.

The District participates in Public Education Health Trust, which provides insurance coverage for a health and medical benefit program which covers all permanent full-time employees.

B. Contingencies

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

The District receives a substantial portion of its revenue from state and local grants and the Denali Borough. Significant changes in these revenue sources could have a material effect (positive or negative) on the operations of the District.

The District, from time to time, may be a participant in legal proceeding related to the conduct of business. In the normal course of business, it also has various commitments and contingent liabilities, any current legal proceedings, commitments or contingent liabilities will not materially affect the financial position of the District.

C. Employee Retirement Systems and Plans

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

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

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

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

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

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

Plan Memberships

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

	PERS	TRS
Retired plan members or beneficiaries currently receiving benefits	37,449	13,716
Inactive plan members entitled to but not yet receiving benefits	4,154	573
Inactive plan members not entitled to benefits	9,562	1,426
Active plan members	7,179	2,173
Total plan memberships	58,344	17,888

Other Postemployment Benefit Plans (OPEB)

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2026, employer contributions were 0.00% for PERS and 0.00% for TRS.

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2026, the employer contribution rates were 0.24% for PERS and 0.08% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended, June 30, 2026, employer contributions were 0.86% for PERS and 0.74% for TRS.

Health Reimbursement Arrangement Plan (HRA)

The Health Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3.00% of the average annual compensation of all employees in the PERS and TRS plans.

Investments

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

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

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2025 for PERS and TRS for the DB Pension Plan were 10.80% and 10.78%, the ARHCT Plan were 10.86% and 10.86%, the ODD Plan were 10.86% and 10.78%, and the RMP were 10.87% and 10.81%, respectively.

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

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

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.51%):

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	5.74%
Global Equity (ex-U.S.)	6.37%
Global Equity	5.88%
Aggregate Bonds	2.30%
Real Assets	4.54%
Private Equity	9.28%
Cash Equivalents	0.60%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 5.20% as of June 30, 2025.

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

Employer Effective Rate: This is the actual employer pay-in rate. Under current legislation, these rates are statutorily capped at 22.00% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Starting on June 30, 2014, the State of Alaska requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term. Effective June 30, 2018, each future year's unfunded service liability is separately amortized on a level percent of pay basis over 25 years.

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

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

Employer Contribution rates for the fiscal year 2026 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	28.33%	6.33%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	22.00%	28.33%	6.33%
TRS:			
Pension	12.56%	31.33%	18.77%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	12.56%	31.33%	18.77%

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS and TRS Administrator. For the fiscal year 2026, the past service rate for PERS and TRS is 19.29%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2025 (latest available) were determined by an actuarial valuation as of June 30, 2024 which was rolled forward to the measurement date June 30, 2025. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017-2021 actual experience study and applicable tables contained in Pub-2010, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 6.2% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Rx/EGWP: 8.5% grading down to 4.5%. Initial trend rates are for FY2026. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021. For the ARHCT and RMP, the per capita claims costs were updated to reflect recent experience for the June 30, 2024 actuarial valuation. Employer Group Waiver Program (EGWP) subsidies were updated to reflect higher expected subsidies due to the Inflation Reduction Act. Because of the significant increase in the EGWP subsidy for FY25 and beyond due to the Inflation Reduction Act, and uncertainty regarding future subsidy levels, the ARMB has adopted a smoothing of EGWP subsidy estimates over five years. In addition, the prescription drug and EGWP trend assumption was updated to reflect recent survey information indicating higher than initial trend rates in part due to the recent higher-than-expected inflationary environment.

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

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

Plan Description. The District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. Currently, there are 148 participating local government employers and public organizations, including the State of Alaska. This includes a total of 51 school districts participating in the plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at: http://doa.alaska.gov/drb/pers.

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

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

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

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

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

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

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

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

Employee Contribution Rate. PERS active members are required to contribute 6.75%, 7.50% for peace officers and firefighters, and 9.76% for certain school district employees, of their base salaries.

Employer contributions for the year ended June 30, 2026, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
$	171,374	16,201	187,575

Public Employees' Retirement Plans

For the year ended June 30, 2026 the State of Alaska contributed $83,914 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2025 to a total of ($1,298) to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2026, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	Pension
District's proportionate share of the net pension liability	$ 1,759,655
State's proportionate share of the net pension liability	540,134
Total	$ 2,299,789

	OPEB
District's proportionate share of the ARHCT OPEB liability (assets)	$ (962,272)
State's proportionate share of the ARHCT OPEB liability (asset)	(271,372)
Total	$ (1,233,644)
District's proportionate share of the ODD OPEB liability (asset)	$ (35,797)
District's proportionate share of the RMP OPEB liability (asset)	$ (41,370)
Total District's share of net pension and OPEB liabilities and assets	$ (720,216)

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2024, rolled forward to the measurement date of June 30, 2025 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2024 valuation.

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

	June 30, 2025 Measurement	June 30, 2024 Measurement	Change
Pension	0.0355%	0.0338%	0.0017%
OPEB:			
ARHCT	0.0362%	0.0338%	0.0024%
ODD	0.0505%	0.0511%	(0.0006%)
RMP	0.0654%	0.0613%	0.0041%

Based on the measurement date of June 30, 2025, the District recognized pension and OPEB expense of $152,982 and ($161,581) respectively, for the year ended June 30, 2026. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
Defined Benefit:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(43,742)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	171,374	-
Total	$ 171,374	(43,742)

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	(38,010)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	-	-
Total	$ -	(38,010)

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	(6,916)
Changes of assumptions	-	(41)
Net difference between projected and actual earnings on OPEB plan investments	-	(876)
Changes in proportion and differences between District contributions and proportionate share of contributions	6,664	(912)
District contributions subsequent to the measurement date	3,535	-
Total	$ 10,199	(8,745)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,217	(2,754)
Changes of assumptions	8,053	(20,004)
Net difference between projected and actual earnings on OPEB plan investments	-	(3,782)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,687	(1,607)
District contributions subsequent to the measurement date	12,666	-
Total	$ 25,623	(28,147)

$171,374 and $16,201 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liabilities and as an increase to the net OPEB assets in the year ended June 30, 2027, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,		Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2026	$	68,392	56,586	(250)	(1,486)
2027		(42,971)	(36,595)	(822)	(6,072)
2028		(40,516)	(34,277)	(692)	(4,656)
2028		(28,647)	(23,724)	(197)	(3,327)
2030		-	-	124	342
Thereafter		-	-	(244)	9
Total	$	(43,742)	(38,010)	(2,081)	(15,190)

For the year ended June 30, 2026, the District recognized $45,891 and ($43,189) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	$ 2,405,643	1,759,655	1,212,262
Net OPEB ARHCT liability (asset)	$ (672,430)	(962,272)	(1,206,629)
Net OPEB ODD liability (asset)	$ (33,666)	(35,797)	(37,465)
Net OPEB RMP liability (asset)	$ (984)	(41,370)	(72,263)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	$ (1,234,425)	(962,272)	(639,837)
Net OPEB ODD liability (asset)	$ N/A	(35,797)	N/A
Net OPEB RMP liability (asset)	$ (76,273)	(41,370)	5,389

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5.00% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.86% for the retiree medical plan (DB), 0.24% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22.00% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed $146,144 for the year ended June 30, 2026, which included forfeitures of $5,637 which have been applied as employer contributions.

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

Plan Description. The District participates in the Alaska Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 56 participating local government employers and public organizations, including the State of Alaska. This includes a total of 52 school districts participating in the plan. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Management Board (ARMB). The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at http://doa.alaska.gov/drb/trs.

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

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

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

Employee Contribution Rate. The District's active TRS members are required to contribute 8.65% of their base salaries.

Employer contributions for the year ended June 30, 2026, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
$	164,746	16,719	181,465

Teachers' Retirement Plans

For the year ended June 30, 2026 the State of Alaska contributed $520,322 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2025 to a total of ($359,736), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2026, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		Pension
District's proportionate share of the net pension liability	$	2,245,915
State's proportionate share of the net pension liability		3,448,618
Total	$	5,694,533
		OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	$	(1,840,132)
State's proportionate share of the ARHCT OPEB liability (asset)		(2,532,529)
Total	$	(4,372,661)
District's proportionate share of the ODD OPEB liability (asset)	$	(23,018)
District's proportionate share of the RMP OPEB liability (asset)	$	(66,189)
Total District's share of net pension and OPEB liabilities and assets	$	(316,576)

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2024, rolled forward to the measurement date of June 30, 2025 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for the fiscal years ending FY2026 to FY2039, as determined by projections based on the June 30, 2024 valuation.

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

	June 30, 2025 Measurement	June 30, 2024 Measurement	Change
Pension	0.1445%	0.1276%	0.0169%
OPEB:			
ARHCT	0.1539%	0.1324%	0.0215%
ODD	0.2465%	0.2768%	(0.0303%)
RMP	0.2459%	0.2766%	(0.0307%)

Based on the measurement date of June 30, 2025, the District recognized pension and OPEB expense of $111,048 and ($691,380), respectively, for the year ended June 30, 2026. At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
Defined Benefit:	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(80,724)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	164,746	-
Total	$ 164,746	(80,724)

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	(67,337)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	-	-
Total	$ -	(67,337)

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	(3,432)
Changes of assumptions	-	(22)
Net difference between projected and actual earnings on OPEB plan investments	-	(364)
Changes in proportion and differences between District contributions and proportionate share of contributions	3,790	(538)
District contributions subsequent to the measurement date	1,631	-
Total	$ 5,421	(4,356)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 11,112	(3,104)
Changes of assumptions	8,604	(21,108)
Net difference between projected and actual earnings on OPEB plan investments	-	(3,863)
Changes in proportion and differences between District contributions and proportionate share of contributions	9,955	(543)
District contributions subsequent to the measurement date	15,088	-
Total	$ 44,759	(28,618)

$164,746 and $16,719 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liabilities and as an increase to the net OPEB assets in the year ended June 30, 2027, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2026	$ 161,954	90,413	(48)	1,741
2027	(92,616)	(61,004)	(432)	(2,832)
2028	(88,024)	(57,152)	(282)	(2,569)
2029	(62,038)	(39,594)	(199)	(518)
2030	-	-	100	1,637
Thereafter	-	-	295	3,594
Total	$ (80,724)	(67,337)	(566)	1,053

For the year ended June 30, 2026, the District recognized $251,363 and ($216,574) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

		1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	$	3,430,051	2,245,915	1,242,375
Net OPEB ARHCT liability (asset)	$	(1,364,993)	(1,840,132)	(2,238,399)
Net OPEB ODD liability (asset)	$	(23,097)	(23,018)	(22,966)
Net OPEB RMP liability (asset)	$	(20,256)	(66,189)	(100,957)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

		1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability (asset)	$	(2,281,494)	(1,840,132)	(1,314,285)
Net OPEB ODD liability (asset)	$	N/A	(23,018)	N/A
Net OPEB RMP liability (asset)	$	(105,108)	(66,189)	(13,671)

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.00% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.74% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed $209,838 for the year ended June 30, 2026, which included forfeitures of $0 which have been applied as employer contributions.

D. Subsequent Accounting Pronouncements

The Governmental Accounting Standards Board has passed a new accounting standard with an upcoming implementation date covering the following topic:

- GASB 105 *Subsequent Events:* Effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

GASB Statement No. 105 defines subsequent events, including the subsequent events time frame, and establishes accounting and financial reporting requirements related to subsequent events.

REQUIRED SUPPLEMENTARY INFORMATION

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

School Operating Fund

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

Year Ended June 30, 2026

	School Operating Fund				
	Budgeted Amounts		Variance with Original and Final Budget - Positive (Negative)	Actual Amounts	Variance with Final Budget and Actual - Positive (Negative)
	Original Budgeted Amounts	Final Budgeted Amounts			
Revenues:					
Local sources:					
E-rate	$ 30,000	13,649	(16,351)	13,649	-
Earnings of investments	120,000	120,000	-	151,658	31,658
Other	30,000	50,000	20,000	108,014	58,014
Intergovernmental:					
Borough appropriation	2,930,714	2,930,714	-	2,930,714	-
State of Alaska	7,936,903	8,868,820	931,917	8,786,093	(82,727)
Federal sources	5,000	-	(5,000)	-	-
Total revenues	11,052,617	11,983,183	930,566	11,990,128	6,945
Expenditures:					
Current:					
Instruction	5,244,914	5,712,697	(467,783)	5,658,619	54,078
Special education instruction	934,100	772,933	161,167	758,956	13,977
Special education support services- students	170,600	329,095	(158,495)	301,308	27,787
Support services - students	247,195	280,661	(33,466)	251,667	28,994
Support services - instruction	1,179,969	1,243,797	(63,828)	1,218,245	25,552
School administration	422,186	472,211	(50,025)	454,546	17,665
School administration support services	146,324	129,441	16,883	154,339	(24,898)
District administration	557,284	590,370	(33,086)	543,869	46,501
District administration support services	433,115	519,548	(86,433)	459,338	60,210
Operations and maintenance of plant	1,681,841	1,695,032	(13,191)	1,653,870	41,162
Student activities	243,930	293,910	(49,980)	224,788	69,122
Debt service:					
Redemption of principal on long-term debt	-	-	-	137,308	(137,308)
Interest on long-term debt	-	-	-	8,623	(8,623)
Construction and facilities acquisition	-	-	-	251,842	(251,842)
Total expenditures	11,261,458	12,039,695	(778,237)	12,077,318	(37,623)
Excess (deficiency) of revenues over expenditures	(208,841)	(56,512)	1,708,803	(87,190)	(30,678)
Other financing sources (uses):					
Proceeds from insurance	-	-	-	67,133	67,133
Proceeds from issuance of leases	-	-	-	251,842	251,842
Transfers out	-	-	-	(125,923)	(125,923)
Net other financing sources (uses)	-	-	-	193,052	193,052
Net change in fund balance	$ (208,841)	(56,512)	1,708,803	105,862	162,374
Fund balance, beginning of year				3,692,050	
Fund balance, end of year				$ 3,797,912	

See Accompanying Notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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

Public Employees' Retirement System (PERS)

June 30, 2026

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2017	0.0469%	$ 2,618,915	$ 334,481	$ 2,953,396	$ 2,767,329	94.64%	59.55%
2018	0.0547%	$ 2,829,703	$ 1,053,491	$ 3,883,194	$ 3,032,644	93.31%	63.37%
2019	0.0516%	$ 2,564,663	$ 744,140	$ 3,308,803	$ 2,216,402	115.71%	65.19%
2020	0.0416%	$ 2,277,439	$ 905,853	$ 3,183,292	$ 1,212,280	187.86%	63.42%
2021	0.0395%	$ 2,329,881	$ 962,419	$ 3,292,300	$ 1,246,195	186.96%	61.61%
2022	0.0482%	$ 1,767,765	$ 241,800	$ 2,009,565	$ 1,437,718	122.96%	76.46%
2023	0.0511%	$ 2,602,773	$ 718,085	$ 3,320,858	$ 1,290,359	201.71%	67.97%
2024	0.0363%	$ 1,883,720	$ 630,837	$ 2,514,557	$ 1,238,532	152.09%	68.23%
2025	0.0338%	$ 1,852,911	$ 691,874	$ 2,544,785	$ 1,113,591	166.39%	67.81%
2026	0.0355%	$ 1,759,655	$ 540,134	$ 2,299,789	$ 1,428,157	123.21%	71.23%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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

Public Employees' Retirement System (PERS)

June 30, 2026

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0547%	$ 461,909	$ 172,256	$ 634,165	$ 3,032,644	15.23%	89.68%
2019	0.0516%	$ 529,741	$ 153,921	$ 683,662	$ 2,216,402	23.90%	88.12%
2020	0.0416%	$ 61,692	$ 24,525	$ 86,217	$ 1,212,280	5.09%	98.13%
2021	0.0395%	$ (178,891)	$ (73,733)	$ (252,624)	$ 1,246,195	-14.35%	106.15%
2022	0.0485%	$ (1,242,996)	$ (158,710)	$ (1,401,706)	$ 1,437,718	-86.46%	135.54%
2023	0.0508%	$ (998,621)	$ (283,745)	$ (1,282,366)	$ 1,290,359	-77.39%	128.51%
2024	0.0363%	$ (834,865)	$ (282,837)	$ (1,117,702)	$ 1,238,532	-67.41%	133.96%
2025	0.0338%	$ (744,347)	$ (277,418)	$ (1,021,765)	$ 1,113,591	-66.84%	130.59%
2026	0.0362%	$ (962,272)	$ (271,372)	$ (1,233,644)	$ 1,428,157	-67.38%	136.81%
Occupational Death and Disability (ODD):							
2018	0.0943%	$ (13,374)	$ -	$ (13,374)	$ 3,032,644	-0.44%	212.97%
2019	0.1025%	$ (19,900)	$ -	$ (19,900)	$ 2,216,402	-0.90%	270.62%
2020	0.0778%	$ (18,866)	$ -	$ (18,866)	$ 1,212,280	-1.56%	297.43%
2021	0.0738%	$ (20,111)	$ -	$ (20,111)	$ 1,246,195	-1.61%	283.80%
2022	0.0836%	$ (36,863)	$ -	$ (36,863)	$ 1,437,718	-2.56%	374.22%
2023	0.0691%	$ (30,275)	$ -	$ (30,275)	$ 1,290,359	-2.35%	348.80%
2024	0.0583%	$ (29,885)	$ -	$ (29,885)	$ 1,238,532	-2.41%	349.24%
2025	0.0511%	$ (30,485)	$ -	$ (30,485)	$ 1,113,591	-2.74%	346.81%
2026	0.0505%	$ (35,797)	$ -	$ (35,797)	$ 1,428,157	-2.51%	353.09%
Retiree Medical Plan (RMP):							
2018	0.0943%	$ 4,916	$ -	$ 4,916	$ 616,628	0.80%	93.98%
2019	0.1025%	$ 13,038	$ -	$ 13,038	$ 603,292	2.16%	88.71%
2020	0.0979%	$ 23,416	$ -	$ 23,416	$ 628,671	3.72%	83.17%
2021	0.0921%	$ 6,531	$ -	$ 6,531	$ 568,314	1.15%	92.23%
2022	0.0985%	$ (26,434)	$ -	$ (26,434)	$ 656,823	-4.02%	115.10%
2023	0.0813%	$ (28,229)	$ -	$ (28,229)	$ 588,314	-4.80%	120.08%
2024	0.0698%	$ (33,129)	$ -	$ (33,129)	$ 536,986	-6.17%	124.29%
2025	0.0613%	$ (28,575)	$ -	$ (28,575)	$ 531,650	-5.37%	119.87%
2026	0.0654%	$ (41,370)	$ -	$ (41,370)	$ 636,538	-6.50%	123.73%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2026

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 183,851	$ (183,851)	$ -	$ 3,032,644	6.06%
2018	$ 264,070	$ (264,070)	$ -	$ 2,216,402	11.91%
2019	$ 87,083	$ (87,083)	$ -	$ 1,212,280	7.18%
2020	$ 92,229	$ (92,644)	$ (415)	$ 1,246,195	7.40%
2021	$ 150,817	$ (148,789)	$ 2,028	$ 1,437,718	10.49%
2022	$ 136,713	$ (136,713)	$ -	$ 1,290,359	10.59%
2023	$ 128,712	$ (137,688)	$ (8,976)	$ 1,238,532	10.39%
2024	$ 126,706	$ (112,726)	$ 13,980	$ 1,113,591	11.38%
2025	$ 156,441	$ (159,413)	$ (2,972)	$ 1,428,157	10.95%
2026	$ 171,374	$ (171,374)	$ -	$ 1,516,905	11.30%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2026

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	$ 34,464	$ (34,464)	$ -	$ 2,216,402	1.55%
2019	$ 28,799	$ (28,799)	$ -	$ 1,212,280	2.38%
2020	$ 36,830	$ (36,830)	$ -	$ 1,246,195	2.96%
2021	$ 270	$ (270)	$ -	$ 1,437,718	0.02%
2022	$ -	$ -	$ -	$ 1,290,359	0.00%
2023	$ -	$ -	$ -	$ 1,238,532	0.00%
2024	$ -	$ -	$ -	$ 1,113,591	0.00%
2025	$ -	$ -	$ -	$ 1,428,157	0.00%
2026	$ -	$ -	$ -	$ 1,516,905	0.00%
Occupational Death and Disability (ODD):					
2018	$ 1,856	$ (1,856)	$ -	$ 2,216,402	0.08%
2019	$ 3,177	$ (3,177)	$ -	$ 1,212,280	0.26%
2020	$ 3,235	$ (3,235)	$ -	$ 1,246,195	0.26%
2021	$ 4,461	$ (4,461)	$ -	$ 1,437,718	0.31%
2022	$ 3,984	$ (3,984)	$ -	$ 1,290,359	0.31%
2023	$ 3,568	$ (3,568)	$ -	$ 1,238,532	0.29%
2024	$ 3,504	$ (3,504)	$ -	$ 1,113,591	0.31%
2025	$ 3,307	$ (3,307)	$ -	$ 1,428,157	0.23%
2026	$ 3,535	$ (3,535)	$ -	$ 1,516,905	0.23%
Retiree Medical Plan (RMP):					
2018	$ 11,945	$ (11,945)	$ -	$ 603,292	1.98%
2019	$ 11,486	$ (11,486)	$ -	$ 628,671	1.83%
2020	$ 16,425	$ (16,425)	$ -	$ 568,314	2.89%
2021	$ 18,277	$ (18,277)	$ -	$ 656,823	2.78%
2022	$ 13,753	$ (13,753)	$ -	$ 588,314	2.34%
2023	$ 13,084	$ (13,084)	$ -	$ 536,986	2.44%
2024	$ 11,797	$ (11,797)	$ -	$ 531,650	2.22%
2025	$ 11,436	$ (11,436)	$ -	$ 636,538	1.80%
2026	$ 12,666	$ (12,666)	$ -	$ 664,291	1.91%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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

Teachers' Retirement System (TRS)

June 30, 2026

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2017	0.1148%	$ 2,622,302	$ 3,115,493	$ 5,737,795	$ 4,540,371	57.76%	68.40%
2018	10.9900%	$ 2,227,519	$ 3,888,687	$ 6,116,206	$ 4,600,632	48.42%	72.39%
2019	12.4000%	$ 2,372,779	$ 3,526,228	$ 5,899,007	$ 3,615,917	65.62%	74.09%
2020	0.1328%	$ 2,481,492	$ 3,682,988	$ 6,164,480	$ 2,512,890	98.75%	74.68%
2021	0.1370%	$ 2,784,830	$ 4,834,728	$ 7,619,558	$ 2,677,699	104.00%	72.81%
2022	0.2000%	$ 1,592,044	$ 1,350,271	$ 2,942,315	$ 2,963,774	53.72%	89.43%
2023	0.1550%	$ 2,582,999	$ 3,445,429	$ 6,028,428	$ 2,902,460	88.99%	78.33%
2024	0.1308%	$ 2,300,021	$ 3,638,870	$ 5,938,891	$ 2,731,067	84.22%	77.62%
2025	0.1276%	$ 2,360,522	$ 4,055,618	$ 6,416,140	$ 2,702,500	87.35%	77.07%
2026	0.1445%	$ 2,245,915	$ 3,448,618	$ 5,694,533	$ 2,795,398	80.34%	80.65%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

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

Teachers' Retirement System (TRS)

June 30, 2026

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1095%	$ 201,444	$ 353,410	$ 554,854	$ 4,600,632	4.38%	93.75%
2019	0.1238%	$ 385,037	$ 574,765	$ 959,802	$ 3,615,917	10.65%	90.23%
2020	0.1328%	$ (202,861)	$ (301,736)	$ (504,597)	$ 2,512,890	-8.07%	105.50%
2021	0.1367%	$ (489,192)	$ (851,451)	$ (1,340,643)	$ 2,677,699	-18.27%	113.78%
2022	0.2080%	$ (2,418,673)	$ (1,888,059)	$ (4,306,732)	$ 2,963,774	-81.61%	145.41%
2023	0.1584%	$ (1,388,404)	$ (1,782,563)	$ (3,170,967)	$ 2,902,460	-47.84%	134.84%
2024	0.1348%	$ (1,361,810)	$ (2,049,096)	$ (3,410,906)	$ 2,731,067	-49.86%	140.49%
2025	0.1324%	$ (1,320,405)	$ (2,141,718)	$ (3,462,123)	$ 2,702,500	-48.86%	137.40%
2026	0.1539%	$ (1,840,132)	$ (2,532,529)	$ (4,372,661)	$ 2,795,398	-65.83%	144.35%
Occupational Death and Disability (ODD):							
2018	0.3462%	$ (11,315)	$ -	$ (11,315)	$ 4,600,632	-0.25%	1342.59%
2019	0.3300%	$ (11,570)	$ -	$ (11,570)	$ 3,615,917	-0.32%	1304.81%
2020	0.3152%	$ (12,674)	$ -	$ (12,674)	$ 2,512,890	-0.50%	1409.77%
2021	0.3136%	$ (13,500)	$ -	$ (13,500)	$ 2,677,699	-0.50%	931.08%
2022	0.3281%	$ (19,999)	$ -	$ (19,999)	$ 2,963,774	-0.67%	1254.36%
2023	0.3095%	$ (18,691)	$ -	$ (18,691)	$ 2,902,460	-0.64%	1268.28%
2024	0.2956%	$ (20,450)	$ -	$ (20,450)	$ 2,731,067	-0.75%	1410.42%
2025	0.2768%	$ (22,051)	$ -	$ (22,051)	$ 2,702,500	-0.82%	1600.56%
2026	0.2465%	$ (23,018)	$ -	$ (23,018)	$ 2,795,398	-0.82%	1826.06%
Retiree Medical Plan (RMP):							
2018	0.3462%	$ (16,412)	$ -	$ (16,412)	$ 695,358	-2.36%	118.16%
2019	0.3300%	$ (10,553)	$ -	$ (10,553)	$ 1,117,532	-0.94%	109.56%
2020	0.3150%	$ (12,082)	$ -	$ (12,082)	$ 1,059,992	-1.14%	110.03%
2021	0.3146%	$ (31,035)	$ -	$ (31,035)	$ 1,063,909	-2.92%	125.59%
2022	0.3276%	$ (65,784)	$ -	$ (65,784)	$ 1,208,702	-5.44%	142.54%
2023	0.3089%	$ (59,818)	$ -	$ (59,818)	$ 1,230,318	-4.86%	140.73%
2024	0.2958%	$ (65,516)	$ -	$ (65,516)	$ 1,245,613	-5.26%	140.71%
2025	0.2766%	$ (62,193)	$ -	$ (62,193)	$ 1,268,336	-4.90%	134.72%
2026	0.2459%	$ (66,189)	$ -	$ (66,189)	$ 1,192,824	-5.55%	136.41%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2026

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2017	$ 94,972	$ (94,972)	$ -	$ 4,600,632	2.06%
2018	$ 120,394	$ (120,394)	$ -	$ 3,615,917	3.33%
2019	$ 123,134	$ (123,134)	$ -	$ 2,512,890	4.90%
2020	$ 121,235	$ (119,234)	$ 2,001	$ 2,677,699	4.53%
2021	$ 102,437	$ (104,266)	$ (1,829)	$ 2,963,774	3.46%
2022	$ 106,485	$ (106,485)	$ -	$ 2,902,460	3.67%
2023	$ 172,108	$ (172,146)	$ (38)	$ 2,731,067	6.30%
2024	$ 166,285	$ (166,285)	$ -	$ 2,702,500	6.15%
2025	$ 185,421	$ (190,114)	$ (4,693)	$ 2,795,398	6.63%
2026	$ 169,478	$ (164,746)	$ 4,732	$ 3,115,478	5.44%

See accompanying notes to Required Supplementary Information.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2026

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	$ 59,625	$ (59,625)	$ -	$ 3,615,917	1.65%
2019	$ 61,676	$ (61,676)	$ -	$ 2,512,890	2.45%
2020	$ 68,393	$ (68,393)	$ -	$ 2,677,699	2.55%
2021	$ 101,169	$ (101,169)	$ -	$ 2,963,774	3.41%
2022	$ 89,698	$ (89,698)	$ -	$ 2,902,460	3.09%
2023	$ -	$ -	$ -	$ 2,731,067	0.00%
2024	$ -	$ -	$ -	$ 2,702,500	0.00%
2025	$ -	$ -	$ -	$ 2,795,398	0.00%
2026	$ -	$ -	$ -	$ 3,115,478	0.00%
Occupational Death and Disability (ODD):					
2018	$ -	$ -	$ -	$ 3,615,917	0.00%
2019	$ 984	$ (984)	$ -	$ 2,512,890	0.04%
2020	$ 1,030	$ (1,030)	$ -	$ 2,677,699	0.04%
2021	$ 1,188	$ (1,188)	$ -	$ 2,963,774	0.04%
2022	$ 1,217	$ (1,217)	$ -	$ 2,902,460	0.04%
2023	$ 1,215	$ (1,215)	$ -	$ 2,731,067	0.04%
2024	$ 1,231	$ (1,231)	$ -	$ 2,702,500	0.05%
2025	$ 1,176	$ (1,176)	$ -	$ 2,795,398	0.04%
2026	$ 1,631	$ (1,631)	$ -	$ 3,115,478	0.05%
Retiree Medical Plan (RMP):					
2018	$ 10,794	$ (10,794)	$ -	$ 1,117,532	0.97%
2019	$ 9,717	$ (9,717)	$ -	$ 1,059,992	0.92%
2020	$ 14,035	$ (14,035)	$ -	$ 1,063,909	1.32%
2021	$ 13,814	$ (13,814)	$ -	$ 1,208,702	1.14%
2022	$ 12,621	$ (12,621)	$ -	$ 1,230,318	1.03%
2023	$ 13,212	$ (13,212)	$ -	$ 1,245,613	1.06%
2024	$ 12,615	$ (12,615)	$ -	$ 1,268,336	0.99%
2025	$ 9,994	$ (9,994)	$ -	$ 1,192,824	0.84%
2026	$ 15,088	$ (15,088)	$ -	$ 1,670,693	0.90%

See accompanying notes to Required Supplementary Information.

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

Budgets and Budgetary Accounting

Annual budgets are prepared on modified accrual basis consistent with accounting principles generally accepted in the United States of America for all governmental fund types except capital project funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of certain federal funding.

School Operating Fund

The adopted School Operating Fund budget is submitted to the Denali Borough Assembly for review and approval. The approved budget is also submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The originally adopted budget and the final revised and approved budget are presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget and functional areas of expenditures are not to be overspent.

Special Revenue Funds

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' funding and are reviewed and approved by the School Board. All special revenue funds, with the exception of the Student Transportation Fund are expenditure driven. Management’s expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds. There are no line item or category limitations on management’s authority to amend special revenue fund budgets subject to granting agency approval.

Unexpended balances and appropriations of grants from the state and federal government for the special revenue funds lapse at June 30, with the exception of certain federal programs which lapse at various month-ends of July, August and September.

Capital Project Funds

Project budgets are adopted for the capital project fund based on the construction projects, which are project length budgets.

2. Actual Budget Results

Differences – Original Budget to Final Budget		School Operating Positive (Negative)
Revenues:		
Final budgeted revenues from the State of Alaska exceeded original budgeted amounts as the foundation came in higher than original budget due to an increase in BSA.	$	931,917
Expenditures:		
Final budgeted instruction expenditures were higher than original budgeted amounts because the correspondence allotment utilization was higher than anticipated. In addition, the Public Health Education Trust rate premium increased.	$	(467,783)
Differences – Final Budget to Actual		
Expenditures:		
Expenditures for construction and facilities acquisition exceeded the final budget due to the amendment of a lease agreement during the year which increase the length of the lease term. This resulted in a capital outlay and proceeds amount to recognize the addition of the leased building asset and lease liability.	$	(251,842)

3. Public Employees' Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2023 to June 30, 2024

The actuarially determined contribution rates were updated to include a half-year interest adjustment that was adopted by the Board effective beginning with the June 30, 2024 valuation to account for the monthly timing of employer contributions.

b) Changes in Assumptions Since the Prior Valuation – June 30, 2023 to June 30, 2024

The healthcare per capita claims cost assumption is updated annually as described in Section 5.2. As a result of changes to the Standard Medicare Part D plan under the Inflation Reduction Act, EGWP subsidies are expected to be higher than originally anticipated for 2025 and beyond. EGWP subsidies were updated based on estimates provided by Segal Consulting. Because of the significant increase in the EGWP subsidy for FY25 and beyond due to the Inflation Reduction Act, and uncertainty regarding future subsidy levels, the ARMB has adopted a smoothing of EGWP subsidy estimates over five years. In addition, the prescription drug and EGWP trend assumption was updated to reflect recent survey information indicating higher than initial trend rates in part due to the recent higher-than expected inflationary environment.

The future increase in the IRS 401(a)(17) maximum compensation limit was updated to align with the inflation assumption. This caused a $21,000 decrease in the pension Normal Cost and a $2,126,000 decrease in the pension Actuarial Accrued Liability.

The amounts included in the Normal Cost for administrative expenses were changed from $8,440,000 to $8,201,000 for pension, and from $3,866,000 to $4,759,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets).

There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2023 to June 30, 2024

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2023 to June 30, 2024

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2023 to June 30, 2024

The healthcare per capita claims cost assumption is updated annually as described in Section 4.2. As a result of changes to the Standard Medicare Part D plan under the Inflation Reduction Act, EGWP subsidies are expected to be higher than originally anticipated for 2025 and beyond. EGWP subsidies were updated based on estimates provided by Segal Consulting. Because of the significant increase in the EGWP subsidy for FY25 and beyond due to the Inflation Reduction Act, and uncertainty regarding future subsidy levels, the ARMB has adopted a smoothing of EGWP subsidy estimates over five years. In addition, the prescription drug and EGWP trend assumption was updated to reflect recent survey information indicating higher than initial trend rates in part due to the recent higher-than expected inflationary environment. There were no other changes in actuarial assumptions since the prior valuation.

The future increase in the IRS 401(a)(17) maximum compensation limit was updated to align with the inflation assumption. This caused a $2,000 decrease in the Occupational Death & Disability Normal Cost and a $25,000 decrease in the Occupational Death & Disability Actuarial Accrued Liability.

The amounts included in the Normal Cost for administrative expenses were changed from $34,000 to $33,000 for occupational death & disability, and from $51,000 to $41,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets).

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2023 to June 30, 2024

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2024 which was rolled forward to June 30, 2025. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

4. Teachers' Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2023 to June 30, 2024

The actuarially determined contribution rates were updated to include a half-year interest adjustment that was adopted by the Board effective beginning with the June 30, 2024 valuation to account for the monthly timing of employer contributions. There were no changes in the asset or valuation methods since the prior valuation.

b) Changes in Assumptions Since the Prior Valuation – June 30, 2023 to June 30, 2024

Healthcare claim costs are updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets. There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2023 to June 30, 2024

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

a) Changes in Methods Since the Prior Valuation – June 30, 2023 to June 30, 2024

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2023 to June 30, 2024

Healthcare claim costs are updated annually. As a result of changes to the Standard Medicare Part D plan under the Inflation Reduction Act, EGWP subsidies are expected to be higher than originally anticipated for 2025 and beyond. EGWP subsidies were updated based on estimates provided by Segal Consulting. Because of the significant increase in the EGWP subsidy for FY25 and beyond due to the Inflation Reduction Act, and uncertainty regarding future subsidy levels, the ARMB has adopted a smoothing of EGWP subsidy estimates over five years. In addition, the prescription drug and EGWP trend assumption was updated to reflect recent survey information indicating higher initial trend rates in part due to the recent higher-than-expected inflationary environment. The effects of these assumption changes are reflected in the actuarial valuation.

The amounts included in the Normal Cost for administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

There were no other changes in actuarial assumptions since the prior valuation.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2023 to June 30, 2024

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

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2024 which was rolled forward to June 30, 2025. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual – School Operating Fund

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Revenues:			
Local sources:			
E-rate	$ 13,649	13,649	-
Earnings on investments	120,000	151,658	31,658
Other	50,000	108,014	58,014
Total local sources	183,649	273,321	89,672
Intergovernmental:			
Local government -			
Borough appropriations	2,930,714	2,930,714	-
State of Alaska:			
Foundation	8,225,765	8,155,308	(70,457)
Quality schools	-	22,276	22,276
TRS on-behalf	551,107	520,322	(30,785)
PERS on-behalf	91,948	83,914	(8,034)
Other state revenue	-	4,273	4,273
Total State of Alaska	8,868,820	8,786,093	(82,727)
Total revenues	11,983,183	11,990,128	6,945
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,932,898	1,920,221	12,677
Non-certificated salaries	176,215	132,133	44,082
Employee benefits	1,427,678	1,307,654	120,024
Professional and technical services	1,262,620	1,408,660	(146,040)
Staff travel	38,201	41,389	(3,188)
Student travel	6,267	2,912	3,355
Utility services	1,000	-	1,000
Other purchased services	258	250	8
Supplies, materials and media	813,410	808,008	5,402
Tuition- students and stipends	37,545	15,871	21,674
Other	16,605	21,521	(4,916)
Total instruction	5,712,697	5,658,619	54,078
Special education instruction:			
Certificated salaries	269,557	271,257	(1,700)
Non-certificated salaries	197,494	203,413	(5,919)
Employee benefits	279,666	278,762	904
Professional and technical services	10,516	-	10,516
Staff travel	5,050	1,002	4,048
Supplies, materials and media	5,750	3,472	2,278
Other	4,900	1,050	3,850
Total special education instruction	772,933	758,956	13,977
Special education support services – students:			
Certificated salaries	105,000	96,850	8,150
Employee benefits	67,582	58,280	9,302
Professional and technical services	155,002	141,710	13,292
Staff travel	1	3,118	(3,117)
Supplies, materials and media	310	150	160
Other	1,200	1,200	-
Total special education support services – students	$ 329,095	301,308	27,787

(continued)

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual – School Operating Fund, Continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
Support services – students:			
Certificated salaries	$ 140,689	140,889	(200)
Employee benefits	133,510	105,469	28,041
Professional and technical services	3	-	3
Staff travel	3,002	458	2,544
Supplies, materials and media	3,005	4,851	(1,846)
Other	452	-	452
Total support services – students	280,661	251,667	28,994
Support services – instruction:			
Non-certificated salaries	440,847	415,454	25,393
Employee benefits	280,982	269,229	11,753
Professional and technical services	26,765	41,246	(14,481)
Staff travel	3,901	669	3,232
Utility services	91,003	139,313	(48,310)
Other purchased services	54,252	71,481	(17,229)
Supplies, materials and media	335,747	275,413	60,334
Other	10,300	5,440	4,860
Total support services – instruction	1,243,797	1,218,245	25,552
School administration:			
Certificated salaries	280,523	276,043	4,480
Employee benefits	178,682	167,759	10,923
Professional and technical services	203	-	203
Staff travel	5,501	4,018	1,483
Supplies, materials and media	702	1,745	(1,043)
Other	6,600	4,981	1,619
Total school administration	472,211	454,546	17,665
School administration support services:			
Non-certificated salaries	89,844	88,646	1,198
Employee benefits	37,888	62,857	(24,969)
Staff travel	207	-	207
Supplies, materials and media	1,502	2,836	(1,334)
Total school administration support services	129,441	154,339	(24,898)
District administration:			
Certificated salaries	168,300	163,122	5,178
Non-certificated salaries	82,252	78,710	3,542
Employee benefits	146,818	142,263	4,555
Professional and technical services	100,000	77,229	22,771
Staff travel	30,000	28,875	1,125
Utility services	1,000	-	1,000
Other purchased services	-	2,500	(2,500)
Supplies, materials and media	12,000	15,996	(3,996)
Other	50,000	35,174	14,826
Total district administration	$ 590,370	543,869	46,501

(continued)

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of Revenues, Expenditures and Changes
in Fund Balance – Budget and Actual – School Operating Fund, Continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
District administration support services:			
Non-certificated salaries	$ 175,628	169,412	6,216
Employee benefits	96,830	83,199	13,631
Professional and technical services	93,000	66,746	26,254
Staff travel	2,000	573	1,427
Utility services	-	5	(5)
Other purchased services	88,000	53,705	34,295
Insurance and bond premiums	115,731	129,574	(13,843)
Supplies, materials and media	6,000	6,022	(22)
Other	15,000	11,988	3,012
Less recovery of indirect costs	(72,641)	(61,886)	(10,755)
Total district administration support services	519,548	459,338	60,210
Operations and maintenance of plant:			
Non-certificated salaries	424,850	449,443	(24,593)
Employee benefits	285,545	300,508	(14,963)
Staff travel	1,766	965	801
Utility services	71,750	50,522	21,228
Energy	412,500	538,405	(125,905)
Other purchased services	269,298	114,349	154,949
Insurance and bond premiums	203,692	153,862	49,830
Supplies, materials and media	25,251	30,143	(4,892)
Other	380	639	(259)
Equipment	-	15,034	(15,034)
Total operations and maintenance of plant	1,695,032	1,653,870	41,162
Student activities:			
Certificated salaries	39,140	6,876	32,264
Non-certificated salaries	48,717	84,456	(35,739)
Employee benefits	29,253	22,605	6,648
Professional and technical services	3,000	5,490	(2,490)
Staff travel	3,250	2,803	447
Student travel	120,200	56,827	63,373
Utility services	-	963	(963)
Other purchased services	7,900	-	7,900
Supplies, materials and media	23,250	32,922	(9,672)
Other	19,200	11,846	7,354
Total student activities	293,910	224,788	69,122
Debt service:			
Redemption of principal on long-term debt	-	137,308	(137,308)
Interest on long-term debt	-	8,623	(8,623)
Total debt service	-	145,931	(145,931)
Construction and facilities acquisition -			
Capital outlay for issuance of leases	-	251,842	(251,842)
Total expenditures	12,039,695	12,077,318	(37,623)
Excess (deficiency) of revenues over expenditures	(56,512)	(87,190)	(30,678)
Other financing sources (uses):			
Proceeds from insurance	-	67,133	67,133
Proceeds from issuance of leases	-	251,842	251,842
Transfer out	-	(125,923)	(125,923)
Total other financing sources (uses)	-	193,052	193,052
Net change in fund balance	$ (56,512)	105,862	162,374
Fund balance, beginning of year		3,692,050	
Fund balance, end of year		$ 3,797,912	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Capital Improvement Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2026

Revenues	$	-
Expenditures		-
Current -		
Operations and maintenance of plant -		
Other purchased services		101,937
Excess (deficiency) of revenues over expenditures		(101,937)
Net change in fund balance		(101,937)
Fund balance, beginning of year		2,228,058
Fund balance, end of year	$	2,126,121

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Other Governmental Funds

Combining Balance Sheet

Year Ended June 30, 2026

	Special Revenue Funds					
Assets	Pupil Transportation	Early Learning	Title I-A Basic	Title I-A School Improvement	Title II-A Recruitment/ Retention	Title VI-B Special Education
Accounts receivable	$ -	138,447	15,748	26,558	8,934	54,019
Due from School Operating Fund	493,273	-	-	-	-	-
Total assets	$ 493,273	138,447	15,748	26,558	8,934	54,019
Liabilities and Fund Balances						
Liabilities:						
Due to School Operating Fund	$ -	138,447	15,748	26,558	8,934	54,019
Fund balances (deficit):						
Committed	493,273	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficit)	493,273	-	-	-	-	-
Total liabilities and fund balances (deficit)	$ 493,273	138,447	15,748	26,558	8,934	54,019

(continued)

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Other Governmental Funds

Combining Balance Sheet, Continued

Assets	Special Revenue Funds: Carl Perkins	Special Revenue Funds: Section 619	Special Revenue Funds: Small Rural School Achievement	Total Special Revenue Funds	Tri-Valley Septic Replacement Capital Project Fund	Total Other Governmental Funds
Accounts receivable	$ 15,681	4,361	13,746	277,494	-	277,494
Due from School Operating Fund	-	-	-	493,273	-	493,273
Total assets	$ 15,681	4,361	13,746	770,767	-	770,767
Liabilities and Fund Balances						
Liabilities:						
Due to School Operating Fund	$ 15,681	4,361	13,746	277,494	158,386	435,880
Fund balances (deficit):						
Committed	-	-	-	493,273	-	493,273
Unassigned	-	-	-	-	(158,386)	(158,386)
Total fund balances (deficit)	-	-	-	493,273	(158,386)	334,887
Total liabilities and fund balances (deficit)	$ 15,681	4,361	13,746	770,767	-	770,767

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)

Year Ended June 30, 2026

	Special Revenue Funds						
	Pupil Transportation	Early Learning	Safety and Well Being	Title I-A Basic	Title I-A School Improvement	Title II-A Recruitment/ Retention	Title VI-B Special Education
Revenues:							
Intergovernmental:							
State of Alaska	337,635	457,479	-	-	-	-	-
Federal sources	-	-	1,642	44,229	29,187	22,305	221,525
Total revenues	337,635	457,479	1,642	44,229	29,187	22,305	221,525
Expenditures:							
Current:							
Instruction	-	413,782	1,515	40,802	26,925	15,778	-
Special education instruction	-	-	-	-	-	3,664	152,135
Special education support services - students	-	-	-	-	-	-	52,224
Support services - instruction	-	-	-	-	-	1,135	-
District administration	-	6,957	-	-	-	-	-
District administration support services	-	35,450	127	3,427	2,262	1,728	17,166
Operations and maintenance of plant	-	1,290	-	-	-	-	-
Student transportation- to and from school	463,558	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-
Total expenditures	463,558	457,479	1,642	44,229	29,187	22,305	221,525
Excess (deficiency) of revenues over expenditures	(125,923)	-	-	-	-	-	-
Other financing sources:							
Transfers in	125,923	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-
Fund balances, beginning of year	493,273	-	-	-	-	-	-
Fund balances (deficit), end of year	$ 493,273	-	-	-	-	-	-

(continued)

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Other Governmental Funds

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

	Special Revenue Funds						
	Carl Perkins	Section 619	Indian Education	Small Rural School Achievement	Total Special Revenue Funds	Tri-Valley Septic Replacement Capital Project Fund	Total Other Governmental Funds
Revenues:							
Intergovernmental:							
State of Alaska	$ -	-	-	-	795,114	-	795,114
Federal sources	23,690	4,361	4,000	13,746	364,685	-	364,685
Total revenues	23,690	4,361	4,000	13,746	1,159,799	-	1,159,799
Expenditures:							
Current:							
Instruction	22,562	-	3,740	11,415	536,519	-	536,519
Special education instruction	-	1,875	-	-	157,674	-	157,674
Special education support services - students	-	2,148	-	2,331	56,703	-	56,703
Support services - instruction	-	-	-	-	1,135	-	1,135
District administration	-	-	-	-	6,957	-	6,957
District administration support services	1,128	338	260	-	61,886	-	61,886
Operations and maintenance of plant	-	-	-	-	1,290	-	1,290
Student transportation- to and from school	-	-	-	-	463,558	-	463,558
Construction and facilities acquisition	-	-	-	-	-	158,386	158,386
Total expenditures	23,690	4,361	4,000	13,746	1,285,722	158,386	1,444,108
Excess (deficiency) of revenues over expenditures	-	-	-	-	(125,923)	(158,386)	(284,309)
Other financing sources:							
Transfers in	-	-	-	-	125,923	-	125,923
Net change in fund balances	-	-	-	-	-	(158,386)	(158,386)
Fund balances, beginning of year	-	-	-	-	493,273	-	493,273
Fund balances (deficit), end of year	$ -	-	-	-	493,273	(158,386)	334,887

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Pupil Transportation Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
State of Alaska	$ 369,645	337,635	(32,010)
Expenditures:			
Current:			
Student transportation - to and from school -			
Student travel	486,880	463,558	23,322
Excess (deficiency) of revenues over expenditures	(117,235)	(125,923)	(8,688)
Other financing sources:			
Transfer in	-	125,923	125,923
Net change in fund balance	$ (117,235)	-	117,235
Fund balance, beginning of year		493,273	
Fund balance, end of year		$ 493,273	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Early Learning Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental -			
State of Alaska	$ 500,236	457,479	(42,757)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	81,573	81,351	222
Non-certificated salaries	46,307	40,775	5,532
Employee benefits	69,940	76,525	(6,585)
Professional and technical services	133,405	93,246	40,159
Staff travel	3,000	2,875	125
Other purchased service	400	400	-
Supplies, materials and media	118,600	118,610	(10)
Total instruction	453,225	413,782	39,443
District administration:			
Certificated salaries	5,178	5,178	-
Employee benefits	1,779	1,779	-
Total district administration	6,957	6,957	-
District administration support services -			
Indirect costs	38,764	35,450	3,314
Operations and maintenance of plant:			
Non-certificated salaries	1,033	1,033	-
Employee benefits	257	257	-
Total operations and maintenance of plant	1,290	1,290	-
Total expenditures	500,236	457,479	42,757
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Safety and Well Being Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed through the state	$ 8,000	1,642	(6,358)
Expenditures:			
Current:			
Instruction -			
Staff travel	7,380	1,515	5,865
District administration support services -			
Indirect costs	620	127	493
Total expenditures	8,000	1,642	6,358
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal sources passed			
through the State of Alaska	$ 44,523	44,229	(294)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	13,419	13,419	-
Non-certificated salaries	9,594	9,594	-
Employee benefits	14,163	14,163	-
Supplies, materials and media	3,897	3,626	271
Total instruction	41,073	40,802	271
District administration support services -			
Indirect costs	3,450	3,427	23
Total expenditures	44,523	44,229	294
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Title I-A School Improvement Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 30,000	29,187	(813)
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	27,675	26,925	750
District administration support services -			
Indirect costs	2,325	2,262	63
Total expenditures	30,000	29,187	813
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Title II-A Recruitment/Retention Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 23,686	22,305	(1,381)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	2,200	1,000	1,200
Employee benefits	2,142	868	1,274
Staff travel	10,652	11,852	(1,200)
Other	2,058	2,058	-
Total instruction	17,052	15,778	1,274
Special education instruction:			
Certificated salaries	800	800	-
Employee benefits	809	809	-
Staff travel	2,055	2,055	-
Total special education instruction	3,664	3,664	-
Support services - instruction:			
Non-certificated salaries	400	400	
Employee benefits	149	149	-
Staff travel	586	586	-
Total support services - instruction	1,135	1,135	-
District administration support services -			
Indirect costs	1,835	1,728	107
Total expenditures	23,686	22,305	1,381
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Title VI-B Special Education Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 221,525	221,525	-
Expenditures:			
Current:			
Special education instruction:			
Non-certificated salaries	74,171	74,171	-
Employee benefits	77,964	77,964	-
Total special education instruction	152,135	152,135	-
Special education support services - students -			
Professional and technical services	52,224	52,224	-
District administration support services -			
Indirect costs	17,166	17,166	-
Total expenditures	221,525	221,525	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Carl Perkins Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 27,000	23,690	(3,310)
Expenditures:			
Current:			
Instruction:			
Staff travel	986	986	-
Supplies, materials and media	24,728	21,576	3,152
Total instruction	25,714	22,562	3,152
District administration support services -			
Indirect costs	1,286	1,128	158
Total expenditures	27,000	23,690	3,310
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Section 619 Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Federal education sources passed through the State of Alaska	$ 4,361	4,361	-
Expenditures:			
Current:			
Special education instruction -			
Professional and technical services	1,875	1,875	-
Special education support services - students			
Prorfessional and technical services	2,148	2,148	-
District administration support services -			
Indirect costs	338	338	-
Total expenditures	4,361	4,361	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Indian Education Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Direct federal education sources	$ 4,000	4,000	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	1,870	1,870	-
Staff travel	740	740	-
Student travel	460	460	-
Supplies, materials and media	670	670	-
Total instruction	3,740	3,740	-
District administration support services -			
Indirect costs	260	260	-
Total expenditures	4,000	4,000	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Small Rural School Achievement Special Revenue Fund

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

Year Ended June 30, 2026

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Direct federal education sources	$ 13,746	13,746	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	8,600	8,600	-
Staff travel	269	269	-
Supplies, materials and media	2,546	2,546	-
Total instruction	11,415	11,415	-
Special education support services – students -			
Supplies, materials and media	2,331	2,331	-
Total expenditures	13,746	13,746	-
Excess of revenues over expenditures	$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		$ -	

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Tri-Valley Septic Replacement Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit)

Year Ended June 30, 2026

Revenues -	$	-
Expenditures:		
Construction and facilities acquisition:		
Professional and technical services		101,709
Capital outlay		47,307
Other		9,370
Total expenditures		158,386
Excess (deficiency) of revenues over expenditures		(158,386)
Net change in fund balance		(158,386)
Fund balance, beginning of year		-
Fund balance (deficit), end of year	$	(158,386)

Denali Borough School District
(A Component Unit of the Denali Borough, Alaska)

Schedule of Revenues, Expenditures and Changes in Fund Balances
School Operating Fund - 5 Year Comparison

	2026		2025		2024		2023		2022	
Revenues:										
Local sources	$ 3,204,035	26.72%	3,015,484	26.58%	2,930,734	29.55%	2,983,221	31.45%	2,062,555	21.85%
State sources	8,786,093	73.28%	8,321,387	73.35%	6,975,171	70.34%	6,497,351	68.50%	7,375,781	78.11%
Federal sources:										
Direct grants	-	0.00%	7,826	0.07%	11,048	0.11%	5,096	0.05%	4,120	0.04%
Passed through the State of Alaska	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Total revenues	11,990,128	100.00%	11,344,697	100.00%	9,916,953	100.00%	9,485,668	100.00%	9,442,456	100.00%
Expenditures:										
Instruction	5,658,619	46.87%	5,165,991	46.82%	4,542,882	45.71%	4,377,785	46.20%	4,759,898	46.54%
Special education instruction	758,956	6.28%	755,080	6.84%	624,083	6.28%	471,313	4.97%	669,496	6.54%
Special education support services - students	301,308	2.49%	235,132	2.13%	220,813	2.22%	148,671	1.57%	151,170	1.48%
Support services - students	251,667	2.08%	133,850	1.21%	229,025	2.30%	201,548	2.13%	176,462	1.72%
Support services - instruction	1,218,245	10.09%	1,072,158	9.71%	966,878	9.73%	1,001,118	10.56%	1,141,092	11.15%
School administration	454,546	3.76%	384,900	3.49%	307,161	3.09%	376,327	3.97%	389,128	3.80%
Total instructional expenditures	8,643,341	71.57%	7,747,111	70.20%	6,890,842	69.33%	6,576,762	69.40%	7,287,246	71.23%
School administration support services	154,339	1.28%	159,974	1.45%	138,856	1.40%	169,698	1.79%	190,607	1.86%
District administration	543,869	4.50%	428,492	3.88%	476,844	4.80%	540,951	5.71%	488,399	4.77%
District administration support services	459,338	3.80%	511,367	4.63%	360,563	3.63%	380,513	4.02%	331,528	3.24%
Operations and maintenance of plant	1,653,870	13.69%	1,808,853	16.39%	1,461,262	14.70%	1,355,377	14.30%	1,340,256	13.10%
Student activities	224,788	1.86%	235,042	2.13%	188,653	1.90%	191,712	2.02%	162,894	1.59%
Debt services	145,931	1.21%	145,308	1.32%	141,387	1.42%	137,605	1.45%	125,957	1.23%
Construction and facilities acquisition	251,842	2.09%	-	0.00%	280,272	2.82%	124,269	1.31%	304,570	2.98%
Total expenditures	12,077,318	100.00%	11,036,147	100.00%	9,938,679	100.00%	9,476,887	100.00%	10,231,457	100.00%
Excess (deficiency) of revenues over expenditures	(87,190)		308,550		(21,726)		8,781		(789,001)	
Other financing sources (uses):										
Insurance proceeds	67,133		-		2,123		-		-	
Proceeds from issuance of leases	251,842		-		280,272		124,269		293,120	
Transfers in	-		-		-		-		-	
Transfers out	(125,923)		(65,595)		(116,824)		-		(111,701)	
Total other financing sources (uses)	193,052		(65,595)		165,571		124,269		181,419	
Total expenditures and other financing sources (uses)	11,884,266		11,101,742		9,773,108		9,352,618		10,050,038	
Net change in fund balance	105,862		242,955		143,845		133,050		(607,582)	
Fund balance, beginning of year	3,692,050		3,449,095		3,305,250		3,172,200		3,779,782	
Fund balance, end of year	$ 3,797,912		3,692,050		3,449,095		3,305,250		3,172,200	

Exhibit L-1

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of Compliance - AS 14.17.505

June 30, 2026

Total fund balance - School Operating Fund	$	3,797,912		
less exemptions per 4 AAC 09.160(a)				
Encumbrances		1,987,265		
Inventory		41,721		
Correspondence student allotments		779,873		
Fund Balance Subject to 10% Limitation	$	989,053		
Nonexempt fund balance as a percentage of current year expenditures:				
Fund balance subject to limitation	$	989,053	=	8.19%
Current year expenditures		12,077,318		

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Schedule of State Financial Assistance

Year Ended June 30, 2026

State Agency / Program Title	Grant Agreement Number		Total Grant Award	State Expenditures
State of Alaska Department of Education and Early Development:				
Public Schools Funding program				
# Foundation	FY2026	$	8,155,308	8,155,308
# Quality Schools Grant	FY2026		22,276	22,276
Total public school funding program			8,177,584	8,177,584
Pupil Transportation	FY2026		337,635	337,635
Early Learning	PE 26.DBSD.01		500,236	457,479
Dividend Raffle Funds	FY2026		2,773	2,773
Total State of Alaska Department of Education and Early Development			9,018,228	8,975,471
State of Alaska Department of Labor and Workforce Development - Division of Vocation Rehabilitation - Pre-Employment Transition Services	FY2026		1,500	1,500
Total State Financial Assistance		$	9,019,728	8,976,971

See accompanying notes to the schedule.

DENALI BOROUGH SCHOOL DISTRICT
(A Component Unit of Denali Borough, Alaska)

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2026

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Denali Borough School District under programs of the State of Alaska for the year ended June 30, 2026. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Denali Borough School District, it is not intended to and does not present the basic financial statements of Denali Borough School District.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Subrecipients

No state funds were passed through to Subrecipients.

Note 4. Major Programs

# denotes a major program for compliance audit purposes.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

Total Schedule of State Financial Assistance	$	8,976,971
PERS On-Behalf		83,914
TRS On-Behalf		520,322
Total State Financial Assistance	$	9,581,207

COMPLIANCE SECTION

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

Members of the School Board
Denali Borough School District
(A component unit of Denali Borough, Alaska)
Healy, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Denali Borough School District, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise Denali Borough School District's basic financial statements, and have issued our report thereon dated November 12, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
Offices in Juneau and Soldotna A Professional Corporation

Report on compliance and Other Matters

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

Purpose of This Report

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

Altman, Rogers & Co.

Anchorage, Alaska
November 12, 2026

Altman, Rogers & Co. CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

Members of the School Board
Denali Borough School District
(A component unit of Denali Borough, Alaska)
Healy, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Denali Borough School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Denali Borough School District's major state programs for the year ended June 30, 2026. Denali Borough School District's major state programs are identified on the Schedule of State Financial Assistance.

In our opinion, Denali Borough School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2026.

Basis for Opinion on Each Major State Program

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

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

3000 C Street N. Suite 201 Anchorage, Alaska 99503 Phone 907-274-2992 Fax 907-274-2993
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Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
November 12, 2026

DENALI BOROUGH SCHOOL DISTRICT
(A component unit of Denali Borough, Alaska)

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2026

Section I – Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Significant deficiency(ies) identified? _____ yes __x__ none reported
- Material weakness(es) identified? _____ yes __x__ no
- Noncompliance material to financial statements? _____ yes __x__ no

State Financial Assistance

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

Internal Control over major programs:

- Significant deficiency(ies) identified? _____ yes __x__ none reported
- Material weakness(es) identified? _____ yes __x__ no

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

Auditee qualified as low-risk auditee? __x__ yes _____ no

Section II – Financial Statement Findings

Denali Borough School District did not have any findings related to the financial statements.

Section III – State Award Findings and Questioned Costs

Denali Borough School District did not have any findings related to the state awards.

Community Relations

TRIBAL CONSULTATION BP 1420

Federally recognized Tribes are sovereign nations with inherent rights to self-govern and make decisions impacting their citizens. The School Board is committed to building authentic, respectful, and collaborative relationships with Tribal governments and their shared relationships with communities, families, and organizations to improve educational outcomes for American Indian/Alaska Native (AI/AN) students.

The Board acknowledges that meaningful tribal consultation extends beyond federal compliance requirements and represents a foundational commitment to honoring Indigenous knowledge, cultural perspectives, and educational sovereignty in service of student success. The Board is committed to educating themselves on the tribal governance and cultural structures of their school district and region.

Together with Tribes, families, and communities, the district will strive to ensure AI/AN students learn in culturally rich environments, follow personalized pathways, and develop as leaders who are grounded in their heritage and are empowered to shape their futures. The district commits to creating trauma-engaged, culturally responsive educational experiences that honor each student's identity while building academic and life skills.

When Tribal consultation is required, the Superintendent or designee shall initiate a formal tribal consultation process. Additionally, the district is encouraged to engage in voluntary consultation on major policies, programs, or initiatives impacting AI/AN students, regardless of enrollment thresholds or funding levels.

In partnership with Tribes (and/or their designee) and tribal communities, the district may:

- Integrate Indigenous knowledge, cultural practices, and place-based learning into educational programs, in accordance with state curriculum standards.
- Engage Elders and Tribal community members as educators, mentors, and cultural advisors.
- Create school environments to visibly honor and celebrate AI/AN cultures and languages.
- Support AI/AN language instruction and preservation efforts.
- Provide culturally specific student support services and mentorship programs.
- Offer professional development for staff on Indigenous education methods and cultural responsiveness.
- Define shared educational goals and success measures for AI/AN students.
- Include AI/AN voices in educational planning and resource allocation decisions.
- Develop joint monitoring and evaluation processes for programs serving AI/AN students.

Data Sharing and Privacy

To ensure student success/achievement and to effectively audit and evaluate federal programs, Tribes and districts will utilize data. When appropriate, and in compliance with federal and state privacy laws, the district may enter into formal agreements with tribal organizations, to share student data for educational evaluation and program improvement purposes, following established protocols that protect student confidentiality while supporting tribal educational initiatives.

(cf. 1220 - Citizen Advisory Committees)
(cf. 6174.1 - Education of Native/Indian Children)
(cf. 6020 - Parent Involvement)
Legal Reference
United States Code
20 U.S.C.§ 7918 - Consultation with Indian tribes and tribal organizations
20 U.S.C §§ 7541-7546 Alaska Native Educational Equity, Support, and Assistance Act
20 U.S.C § 7704 Policies and procedures relating to children residing on Indian Lands

Adopted -

DISTRICT RECORDS

School district records shall be developed, maintained and disposed of according to the requirements of federal and state laws and regulations. Records, regardless of format, should remain accessible and durable for their prescribed retention period. Electronic records, including email, should be administered under operating policies and procedures, ideally in an unaltered format, to ensure that the records remain authentic and trustworthy for their full retention period.

The Superintendent or designee shall undertake the identification, preservation, and retention of pertinent records and data, including electronically stored information, when potential litigation exists.

Irreplaceable, vital school district records must be protected against destruction in the event of a fire, flood, earthquake, terrorist act or other disaster. Vital records are those containing critical information essential to the continuity of operations, or the protection of the rights and interests of the school district, its students, and staff. The Superintendent or designee shall identify vital records and implement measures to ensure that these documents are preserved.

The School Board authorizes the destruction of records having no legal or administrative value or historical interest, following retention for those periods described in the records retention schedule.

The School Board adopts as its Records Management System the Model Records Retention Schedule for Alaska School Districts. The Superintendent or designee will implement a records management program consistent with this Schedule.

The Superintendent or designee shall ensure the confidentiality of district records as permitted or required by law. All district employees must guard against improper disclosure of confidential and personally identifiable information.

(cf. 1340 - Access to District Records)
(cf. 4112.6/4212.6/4312.6 - Personnel Records)
(cf. 5125 - Student Records)

Note: Participants in the E-rate program have specific document retention requirements which go into effect for funding year 2004. Under FCC rules, program beneficiaries must "retain all records related to the application for, receipt and delivery of discounted services for a period of five ten years after the last day of service delivered" in any particular funding year. FCC Rule § 54.516. Specifically, eight categories of documents must be retained, at a minimum: prebidding process, bidding process, contracts, application process, purchase and delivery of services, invoicing, inventory, and forms and rule compliance. A retention summary document may be accessed here: https://www.usac.org/wp-content/uploads/e-rate/documents/resources/e-rate-program-applicant-document-retention-list-UPDATED-1.pdf

Legal Reference:

ALASKA STATUTES
40.25.120-09.25.220 Public Records Act

14.03.115 Parental Access
14.17.190 Restrictions governing receipt and expenditure of money from public school foundation account
40.21.010-40.21.140 Public records

ALASKA CONSTITUTION
art. 1, sec. 22, Right to Privacy

UNITED STATES CODE
5 U.S.C. § 552a – Privacy Act
20 U.S.C. § 1232 g & 34 CFR Part 99 – Family Educational Rights & Privacy Act

Adopted—April 15, 2004
Revised—May 20, 2004
Revised—September 13, 2007
Revised—August 21, 2008
Revised—January 21, 2010
Revised – August 15, 2019
Reviewed – August 18, 2022
Revised -

Classified Personnel

CLASSIFIED STAFF ASSIGNMENTS BP 4112.2

Prior to the annual employment hire/rehire date, each classified employee will receive notification of employment. This notification will include the following:

1. Location of work assignment
2. Regularly scheduled hours and days assigned
3. Classified pay schedule placement.
4. Hourly
5. Position/job assignment
6. Work Year (start day and end date)
7. Initial Hire Date and length of probation status.
8. Immediate supervisor or supervisor's position title

Adopted – April 15, 2004
Revised – December 17, 2015
Revised – October 17, 2019
Reviewed – October 20, 2022
Reviewed -

20 AAC 10.020
CODE OF ETHICS AND TEACHING STANDARDS

The PTPC Code of Ethics can be found at: https://education.alaska.gov/ptpc

~~(a) The following code of ethical standards governs an individual holding a teaching, administrative, or special services certificate issued under 4 AAC 12, an individual authorized as a student teacher under 4 AAC 30.020, and all other members of the teaching profession. A violation of this section is grounds for discipline as provided in AS 14.20.030.~~

~~(b) In fulfilling obligations to students, an educator~~
~~(1) repealed 10/25/2000;~~
~~(2) may not deliberately distort, suppress, or deny access to curricular materials or educational information in order to promote the personal view, interest, or goal of the educator;~~
~~(3) shall make reasonable effort to protect students from conditions harmful to learning or to health and safety;~~
~~(4) may not engage in~~
~~(A) physical abuse of a student or sexual conduct with a student and shall report to the commission knowledge of such an act by an educator; or~~
~~(B) sexual conduct with a former student whom the educator taught, supervised, or exercised authority over, including in coaching or other school-sponsored activity; the restrictions against sexual conduct in this subparagraph apply to an educator for one year after the student has graduated from or ceased to attend high school, and an educator shall report to the commission knowledge of such an act by an educator;~~
~~(5) may not expose a student to unnecessary embarrassment or disparagement;~~
~~(6) may not harass, discriminate against, or grant a discriminatory advantage to a student on the grounds of race, color, creed, sex, national origin, marital status, political or religious beliefs, physical or mental conditions, family, social, or cultural background, gender identification, or sexual orientation; shall make reasonable effort to assure that a student is protected from harassment or discrimination on these grounds; and may not engage in a course of conduct that would encourage a reasonable student to develop a prejudice on these grounds;~~
~~(7) may not use professional relationships with students for private advantage or gain;~~
~~(8) shall keep in confidence information that has been obtained in the course of providing professional service, unless disclosure serves a compelling professional purpose or is required by law;~~
~~(9) shall accord just and equitable treatment to all students as they exercise their educational rights and responsibilities.~~
~~(c) In fulfilling obligations to the public, an educator~~
~~(1) repealed 10/25/2000;~~
~~(2) shall take reasonable precautions to distinguish between the educator's personal views and those of any educational institution or organization with which the educator is affiliated;~~

(3) shall cooperate in the statewide student assessment system established under 4 AAC 06.710 - 4 AAC 06.790 by

(A) safeguarding and maintaining the confidentiality of test materials and information; and

(B) adhering to all written rules, policies, procedures, and other requirements established by the department regarding the administration and operation of the statewide student assessment system as set out in 4 AAC 06.761 (test administration) and 4 AAC 06.765 (test security; consequences of breach);

(4) repealed 10/25/2000;

(5) may not use institutional privileges for private gain, to promote political candidates, or for partisan political activities;

(6) may not accept a gratuity, gift, or favor that might influence or appear to influence professional judgment, and may not offer a gratuity, gift, or favor to obtain special advantage;

(7) may not knowingly withhold or misrepresent material information in communicating with the school board regarding a matter before the board for its decision; and

(8) may not use or allow the use of district resources for private purposes not related to district programs and operation.

(d) In fulfilling obligations to the profession, an educator

(1) may not, on the basis of age, race, color, creed, sex, national origin, marital status, political or religious beliefs, physical condition, family, social, or cultural background, gender identification, or sexual orientation, deny to a colleague a professional benefit, advantage, or participation in any professional organization, and may not discriminate in employment practice, assignment, or personnel evaluation;

(2) shall accord just and equitable treatment to all members of the teaching profession as set out in AS 14.20.370 in the exercise of their professional rights and responsibilities;

(3) may not use coercive means or promise special treatment in order to influence professional decisions of colleagues;

(4) may not sexually harass a fellow employee;

(5) shall withhold and safeguard information acquired about colleagues in the course of employment, unless disclosure serves a compelling professional purpose;

(6) shall provide, upon the request of the affected party, who must be a member of the teaching profession as set out in AS 14.20.370, a written statement of specific reasons for recommendations that led to the denial of increments, significant changes in employment, or termination of employment;

(7) may not deliberately misrepresent the educator's or another's professional qualifications;

(8) repealed 10/25/2000;

(9) may not falsify a document, or make a misrepresentation on a matter related to

(A) licensure;

(B) employment, including an employment application;

(C) employment evaluation;

(D) test results; or

(E) professional duties;

(10) may not intentionally make a false or malicious statement about a colleague's professional performance or conduct;

(11) may not intentionally file a false or malicious complaint with the commission;

(12) may not seek reprisal against any individual who has filed a complaint, provided testimony, or given other assistance in support of a complaint filed with the commission;
(13) shall cooperate fully and honestly in investigations and hearings of the commission;
(14) repealed 10/25/2000;
(15) may not unlawfully breach a professional employment contract;
(16) shall conduct professional business through appropriate channels;
(17) may not assign tasks to unqualified personnel;
(18) may not continue in or seek professional employment while unfit due to
(A) use of drugs or alcohol that impairs the educator's competence or the safety of students or colleagues;
(B) physical or mental disability that impairs the educator's competence or the safety of students or colleagues;
(19) may not interfere with a colleague's exercise of political or citizenship rights and responsibilities.

20 AAC 10.035. Moral turpitude.
For the purposes of AS 14.20.030(a)(2),
(1) "moral turpitude" means conduct that is wrong in itself even if no statute were to prohibit the conduct; and
(2) "a crime involving moral turpitude" includes
(A) homicide;
(B) manslaughter;
(C) assault;
(D) stalking;
(E) kidnapping;
(F) sexual assault;
(G) sexual abuse of a minor;
(H) unlawful exploitation of a minor;
(I) robbery;
(J) extortion;
(K) coercion;
(L) theft;
(M) burglary;
(N) arson;
(O) criminal mischief;
(P) forgery;
(Q) criminal impersonation;
(R) bribery;
(S) perjury;
(T) unsworn falsification;
(U) interference with official proceedings;
(V) witness tampering;
(W) jury tampering;
(X) terroristic threatening;
(Y) possession or distribution of child pornography;
(Z) unlawful distribution or possession for distribution of a controlled substance;

~~(AA) unlawfully furnishing alcohol to a minor;~~
~~(BB) felony possession of a controlled substance;~~
~~(CC) unlawfully furnishing marijuana or products containing marijuana to a minor.~~

Adopted – April 15, 2004
Revised – December 18, 2014
Revised - June 14, 2023
Revised -

ADMINISTERING MEDICATION

The School Board recognizes that students sometimes may need to take prescribed medication during the school day in order to be able to attend school without jeopardizing their health. In such cases, when the district has received written statements from the student's health care provider~~physician~~ and parent/guardian as required by law, designated personnel shall assist the student in taking the medication.

The written statements provided by the health care provider and parent/guardians must include the information described in AS 14.30.141. The term "health care provider" means a licensed physician, advanced practice registered nurse, respiratory care practitioner, physician assistant, village health aide, or pharmacist operating within the scope of the health care provider's authority.

The Board recognizes that some students have allergies of such severity that they may require an emergency anaphylactic injection during the course of the school day. Parents/guardians who are aware of this foreseeable need may ask the district to provide such injections. School staff who may be required to administer anaphylactic injections shall receive appropriate training and will be authorized to administer the injections within the legal provisions of law.

Self-Administration of Medication for Asthma or Anaphylaxis

A student may be permitted to carry medication that has been prescribed or ordered by a health care provider~~physician~~ to stay on or with the student due to a pressing medical need. Students who have received instruction in the self-administration of asthma or anaphylaxis medication shall be permitted to carry and self-administer the medication upon written authorization of the parent/guardian and health care provider, consistent with law and procedures developed by the Superintendent/Chief Administrator or designee. Written authorization must be submitted annually.

By law, neither the District nor its schools are liable for injuries that may result from the storage or self-administration of medication. No student will be permitted to carry or self-administer a prescribed medication without a release of liability for the school, its employees, and agents. The release of liability shall include an agreement to indemnify and hold harmless the school and its employees or agents from claims arising out of the storage or self-administration of medication.

Administering Medication

A student who uses the medication in a manner other than prescribed is subject to disciplinary action.

(cf. 5141 - Health Care and Emergencies)

Legal Reference:

ALASKA STATUTES

Civil liability for emergency aid

14.30.141 Self-administration and documentation of medication

09.65.090 Civil liability for emergency aid

Adopted – April 15, 2004
Revised – October 21, 2004
Revised—September.13.2007
Revised – April 15, 2021
Revised -

Instruction

CRISIS RESPONSE PLAN BP 6114

All district staff and students must be prepared to respond quickly and responsibly to emergencies, disasters, or other crisis, which create distress, hardship, fear or grief. The Superintendent or designee shall develop and maintain a crisis response plan for handling all foreseeable emergencies and disasters. This plan shall be reviewed and updated at least annually.

A crisis response team for each school shall augment the district plan with working plans and procedures specific to each school building. The crisis response team must include the principal, one certificated and one classified member of the school staff, and one parent whose child attends the school. Additionally, the team may include a School Board member, a school counselor, a member of local law enforcement, and a student in grade 10 or higher.

All students and employees shall receive instruction regarding these plans. Employees shall be trained annually in crisis response, including evacuation, intruder, and lockdown drills. New employees shall complete the training within their first year of employment. Disaster simulation exercises may be held annually at each school site and shall demonstrate how safety procedures may be applied to various types of emergencies.

The Superintendent or designee shall consult with local social service agencies and law enforcement authorities so that district and site plans may provide the best possible way of handling each situation and also provide for emergency communications systems between these agencies and each district school.

Note: Effective July 1, 2027, DEED shall adopt curricula to instruct public school students on hands-only Cardiopulmonary resuscitation. This curricula shall determine what grade levels are required to receive instruction and what is appropriate for each grade level. Upon DEED's issuance of the curricula, the district shall implement it as required.

The crisis response plan must include the following information. Districts should add to this list as appropriate.

~~Note: The crisis response plan must include the following information. Districts should add to this list as appropriate.~~

The crisis response plan for each school must:

a. identify the person in charge and a designated substitute;
b. identify the crisis response team members and their specific job functions relating to a crisis;
c. include a communication plan;
d. implement a Cardiopulmonary resuscitation education plan under AS 14.30.363, with appropriate training, as required;
e. include protocols for responding to immediate physical harm of students, faculty, or staff and to traumatic events, including the period after the events have concluded;

f. include disaster and emergency procedures to respond to earthquakes, fire, flood, explosions, or other events or conditions in which death or serious injury is likely;
g. include crisis procedures for safe entrance to and exit from the school by students, parents, and employees, including an evacuation and lock down plan; and
h. include policies for enforcing school discipline and maintaining a safe and orderly environment during the crisis.

The crisis response plans shall be reviewed annually and updated as appropriate. A copy of each school's crisis response plan shall be retained by the district and a copy provided to each local agency that has a role in the plan. Notice of completion of the annual review and update and the location of a school's crisis response plan shall be posted at each school in the district. Each school's crisis response plan shall be printed and available for inspection by the public.

The School Board shall grant the use of school buildings, grounds and equipment to public agencies, including the American Red Cross, for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The School Board shall cooperate with such agencies in furnishing and maintaining whatever services it deems necessary to meet the community's needs. The School Board encourages all employees to become proficient in first aid and cardiopulmonary resuscitation. Each principal shall ascertain that at least one staff member at each school holds a valid certificate in these areas. The Superintendent or designee shall provide for CPR in-service training to be offered to district staff annually.

cf. 3514 - Safety)
(cf. 3515 – School Safety & Security)
(cf. 5142 - Student Safety)

Legal Reference:

ALASKA STATUTES
14.03.030 School term
14.03.140 Emergency drills
14.30.363 Cardiopulmonary resuscitation education
14.33.100 Required school crisis response planning
18.70.080-18.70.300 Fire protection

Adopted – April 15, 2004
Revised – May 20, 2004
Revised—January 21, 2010
Revised - May 18, 2017
Revised - August 19, 2021
Revised – April 19, 2024
Revised -

HIGH SCHOOL GRADUATION REQUIREMENTS

Note: For students who enter grade nine on or after July 1, 2027, they must complete the comparative government and civics education assessment(s) set forth in AS 14.03.076. The District shall utilize the curricula provided by DEED to provide these assessments. To receive a diploma, a student must meet the requirements of AS 14.03.076(c) unless: 1) they transferred into the District after completing grade 10 at a school in another state, 2) received alternative instruction as set forth in AS 14.03.076(d)(2), or 3) is a student with a disability who receives a waiver from the School Board. The District shall affix a seal of civic readiness, as developed by DEED, to the transcript and diploma of a student who has attained a high proficiency in the above.

The Denali Borough School District believes in high academic standards and the development of the individual student to enhance success in life after high school.

The following are the minimum graduation requirements:

Complete standard eight (8) semesters of full time five (5 or more classes) active participation or receive waiver.

Minimum graduation credits will be as follows:

Subject Area	Credits
Math	(4 Credits)
Language Arts	(4 Credits)
Science	(3 Credits)
Social Studies	(3 Credits, to include .5 Credit Government, at least ½ Credit of Alaska Studies and 1 Credit U.S. History)
Career Technical Education	(1 Credit)
PE	(1 Credit*)
Health	(.5 Credit)
Electives	(5.5 Credits)
TOTAL	22 Credits Total

Additional credits in Math, Social Studies and Science are recommended.

The Denali Borough School District will issue a diploma to students who have met the requirements for graduation in board policies, and whose most recent semester of school attendance is in a Denali Borough School District School.

PHYSICAL EDUCATION/SKILLS FOR A HEALTHY LIFE CREDIT

*The equivalent of one-quarter (.25) credit for the Physical Education requirement may be waived for each full season of participation in approved interscholastic athletic competition. School principals will provide a list of approved sports. To receive credit a student must participate for

the entire season. The total credit waived shall not exceed one (1) credit. Elective credit must be earned to replace the credit that is waived. A waiver of credit under this section does not affect the overall minimum requirements.

DENALI PEAK CORRESPONDENCE PROGRAM

1. Denali PEAK High School Graduation requirements are based on those of the Denali Borough School District.

2. Denali PEAK high school credits will be assessed using the Individual Education Program/Plan of Study, report information, work samples/evidence of course completion, and Denali Peak Education Consultant review.

3. Students meeting these requirements will be awarded a Denali Borough School District Diploma. Students residing within the geographic boundaries of the Denali Borough would be eligible to request the option to walk with other Denali Borough School District students in the graduation ceremony. Such requests are to be made to the principal of the site where participation would occur. Denial of such requests may be appealed to the District Superintendent.

(cf. 5127 - Graduation Ceremonies and Activities)
(cf. 6164.2 - Guidance and Counseling Services)
(cf. 6146.3 - Competency Testing)
(cf. 6184 - Virtual/Online Courses)

Legal Reference:

ALASKA STATUTES
14.03.075 Secondary pupil competency testing
14.03.076 Comparative government and civics education and assessment requirement

ALASKA ADMINISTRATIVE CODE
4 AAC 06.075 High School graduation requirements

Adopted—April 15, 2004
Revised—May 20, 2004
Revised—January 19, 2006
Revised—July 17, 2008
Revised—October 16, 2008
Revised - August 10, 2017
Revised - October 19, 2017
Revised – December 19, 2019
Revised – January 21, 2021
Reviewed – August 19, 2021
Revised – May 16, 2024
Revised -

SPECIAL EDUCATION

Whenever possible, the School Board desires children with and without disabilities to share an interactive educational environment, which develops understanding, cooperation and mutual respect.

A student's individual educational program (IEP) team shall determine the content of the student's program IEP and make placement decisions for the least restrictive environment that is educationally appropriate.

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

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

The District shall, in collaboration with the Department of Education and Early Development, ensure to the maximum extent possible that the parents of children who are deaf or hard of hearing (or the District suspects of being deaf or hard of hearing) are provided with comprehensive, neutral, and unbiased information in accordance with AS 14.30.272(c)(1) and other applicable law. The District shall also allow the parent of the child to choose the method of communication the parent determines is most appropriate for the child and provide services using the parent's chosen method of communication, as required by law.

(cf. 3541.2 - Transportation for Special Education Students)
(cf. 5144.2 - Suspension and Expulsion (Individuals with Exceptional Needs))
(cf. 6146.4 - Differential Graduation and Competency Standards for Individuals with Exceptional Needs)
(cf. 6164.4 – Child Find)

Legal Reference:

ALASKA STATUTES
14.30.180-14.30.350 Education for children with disabilities

ALASKA ADMINISTRATIVE CODE
4 AAC 52.010-4 AAC 52.990 Education for children with disabilities

UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act of 1974
1400 et seq. Individuals with Disabilities Education Act

CODE OF FEDERAL REGULATIONS, TITLE 34
99.10-99.22 Inspection, review and procedures for amending education records
300.340-349 Individualized education programs
300.500-300.514 Due process procedures for parents and children

300.550-300.553 Least restrictive environment; alternative placements; placement; nonacademic settings

Adopted – April 15, 2004
Revised – May 20, 2004
Revised—August 21, 2008
Revised—January 21, 2010
Revised - June 19, 2014
Revised - November 16, 2017
Revised – December 16, 2021
Revised – August 15, 2024
Revised -

SECRETARY

The Secretary to the Board, shall have the following duties:

1. Certify or attest to actions taken by the Board, when required; ~~Certify the Board minutes~~
2. Maintain Board records and documents, as required by law; ~~Sign checks~~
3. Sign the minutes of the Board meetings following their approval;
4. Sign documents as directed by the Board on behalf of the District and other items which require the signature of the clerk/Secretary;
5. Serve as Presiding Officer if both President and Vice President are absent
6. Other duties as assigned by the Board

The Board may delegate all ministerial duties of the Clerk/Secretary to the Superintendent or designee, including a hired Executive Secretary.

(cf. 3300 - Expenditures/Expending Authority)
(cf. 3530 - Risk Management)
(cf. 9120 - Officers and Auxiliary Personnel)
(cf. 9322 - Agenda/Meeting Materials)
(cf. 9324 - Board Minutes)

Legal Reference:
ALASKA STATUTES
14.08.091 Administration
14.14.070 Organization of School Board

Adopted – April 15, 2004
Revised – October 21, 2004
Revised – January 20, 2022
Revised -

Denali Borough School District

Teena Calkin <teenacalkin@dbsd.org>

Walkways

Cassie Bookenberger <bookenberger@gmail.com> Wed, Nov 11, 2026 at 1:58 PM
To: schoolboard@dbsd.org

Dear board,
I am writing you today to talk about the walkways at the school and the lack of maintenance of the walkways at the school.
We had our first big snowstorm. The school parking lot was not plowed by maintenance. None of the walkways were shoveled off, these kids had to walk through traffic to get into the school, once they got to the entryway, it was incredibly icy that they were slipping on the ice to enter the school.
The next day, the walkways were plowed over and were even more icy, with no salt or no sand. I went to Three Bears, bought a bag of salt, and salted the whole front of that school once I did that, the ice melted and we had another snowstorm. I will say that maintenance decided to drive their heavy equipment on the walkways to plow them, which is wonderful, but still there is no sand and there is no salt. I've watched multiple parents these last couple of days slip on the ice trying to enter the building. I saw an ambulance at the school the EMS faculty struggled to get into the building because it was so icy.
I have a child with autism who needs to use the sidewalks because he needs to learn where it is safe to walk. It is incredibly difficult to do that when there is no safe place for him to walk in front of the school. Somebody is going to fall and hurt themselves. A child is going to split their chin open or break a bone. I know we all love our maintenance staff. They are great people, but their work ethic falls way below par. Walkways are a simple easy thing to maintain that are not being maintained. I do believe it is an Alaska state law for the school to maintain their walkways or the school will be liable. Can we please maintain our walkways, salt them, sand them, and clear them so these kids have a safe walkway to the school? And also, can we please not plow the parking lot while we are trying to drop our kids off at school? It is incredibly dangerous to try to maneuver kids walking into the building and maintenance plowing.
Thank you for your time,
Cassie Bookenberger



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