

Chugach School District

9312 Vanguard Drive
Anchorage, AK 99507-5355
(907) 522-7400 Phone
(907) 522-3399 Fax
www.chugachschooldistrict.com



*Charlene Arneson, President – Gail Evanoff, Vice President
Nanci Robart, Member – David Totemoff, Member – Dave Dickason, Member*

Vision/Mission Statement

Vision Statement: Our vision is to serve as a trusted collective voice for our district while promoting strong ethics, integrity, and an equitable and quality education for all of our students.

Mission Statement: Our mission is to provide visionary leadership through the establishment of a structure of strong ethics, accountability, and advocacy for the success of our students. We will pursue the advancement of student achievement and well-being through effective partnerships with staff, families, stakeholders, and our community members.

The school board would like to take this moment to respectfully acknowledge that we serve on the traditional lands of the Chugach people which includes the Sugpiaq and Alutiiq people.

UNAPPROVED AGENDA CHUGACH SCHOOL DISTRICT

DATE: Friday, December 6, 2024

PLACE: District Office & Teleconference

Teleconference Call-in Number: 1-206-858-8066
PIN: 576697

CSD School Board Meeting

TIME: 9:30 AM

Board members present:
*Charlene Arneson, Gail Evanoff,
Nanci Robart, David Totemoff, Dave Dickason*

1. CALL TO ORDER	
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Vision Statement: Our vision is to serve as a trusted collective voice for our district while promoting strong ethics, integrity, and an equitable and quality education for all of our students.	
Mission Statement: Our mission is to provide visionary leadership through the establishment of a structure of strong ethics, accountability, and advocacy for the success of our students. We will pursue the advancement of student achievement and well-being through effective partnerships with staff, families, stakeholders, and our community members.	
Chugach School District Mission Statement: The Chugach School District is committed to developing and supporting a partnership with students, parents, community and business which equally shares the responsibility of empowering students to meet the needs of the ever changing world in which they live. Students shall possess the academic and personal characteristics necessary to reach their full potential. Students will contribute to their community in a manner that displays respect for human dignity and validates the history and culture of all ethnic groups.	
Land Acknowledgment: The school board would like to take this moment to respectfully acknowledge that we serve on the traditional lands of the Chugach people which includes the Sugpiaq and Alutiiq people.	
10. APPROVAL OF MINUTES	

11. INTRODUCTION OF GUESTS and/or ANNOUNCEMENTS

12. BOARD OF STARS

To: Nick Swain and ILWU
From: Whittier School Staff

Thank you for your generous donation to our student fund! We appreciate your support and kindness!

To: Lori Hubbard
From: Whittier School Staff

Lori, you are amazing! Thank you for jumping into preschool with enthusiasm and tackling so many new things. We are grateful for your positive attitude, your willingness to try new things and your amazing Texas sheet cakes! We are so glad that you are part of our team!

To: Jamie Loan
From: Whittier School Staff

Jamie, thank you for the work that you put into Whittier Wellness week. We know you care for our kids and our community--it's evident through all of the time and energy you devote to organizing events like this!

To: PWSRCAC
From: Whittier School Staff

Thank you for inviting us aboard the vessel to observe the oil spill drills! We learned so much and enjoyed our time on the water with your staff and volunteers. Thank you for including us in this amazing opportunity!

To: Whittier Fire Department
From: Whittier School Staff

Thank you for all that you do to support our community and our school! We love having you come to breakfast, working with our students and seeing you around town. Thanks for taking the time to connect with students and staff, we appreciate your efforts!

To: Serena Jackson
From: Doug Penn

I would like to nominate Serena Jackson for the Board of Stars. Serena has done an amazing job this year stepping into new roles. Revamping our CSD website and completing Fall OASIS are just a couple of the very large tasks that she has willingly added to her plate.

Serena takes on each new role as an opportunity to grow her skill set and has done an amazing job not just learning how to tackle these new jobs but to do them with an eye for thoroughness and excellence. Serena is an invaluable part of our school district and the support our district team provides to our schools and communities.

So much of it goes what Serena does goes unseen, and I cannot thank Serena enough for everything she does for all of us.

THANK YOU SERENA!!!

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19. ADJORNMENT	

Public Comment: A person wishing to be heard by the Board shall first be recognized by the president. Public comment on Agenda items are limited to individuals on the sign-up list at the time the meeting is called to order. The Chugach School Board welcomes public comment for up to 3 minutes per person, with a maximum of 30 minutes set aside for public comment. Public comment must comply with all Board policies including policies that prohibit public comment containing charges or complaints against any employee. School Board members and Administration will listen to comments, but may not respond.

Executive Session: The board reserves the right to enter into executive session on any agenda item as allowed for in State law. Executive sessions will be entered into only by motion and approved. The following subjects may be topics for executive session as permitted by law: (1) matters the immediate knowledge of which would clearly have an adverse effect upon the finances of the District; (2) subjects that tend to prejudice the reputation and character of any person, provided that the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential which includes, but is not limited to, confidential attorney/client communication. Action may not be taken in executive session except to give direction to an attorney on a specific legal matter or to a labor negotiator on pending labor negotiations. Motions to go into executive session should specify the subject of the proposed executive session without defeating the purpose of addressing the subject in private.

Chugach School District

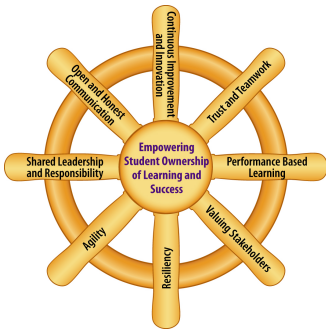
9312 Vanguard Drive, Suite 100

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Code of Ethics Statement of Beliefs for the Chugach School Board

As a member of the Chugach School District School Board I will strive to improve the public education in our schools, and to that end I will:

Remember always that my first and greatest concern must be the educational welfare of the students attending our district schools.

Recognize that I should endeavor to make policy decisions only after full discussion at publicly held board meetings;

Render all decisions based on the available facts and my independent judgment, and refuse to surrender that judgment to individuals or special interest groups;

Encourage the free expression of opinion by all board members, and seek systematic communications between the school board and members of our communities;

Work with other board members to establish effective board policies and to delegate authority for the administration of the district to the superintendent;

Communicate to other board members and the superintendent, expressions of community members, staff, and public reaction to policies and decisions made by the board;

Inform myself about current educational issues by individual study and through participation in programs providing needed information, such as those sponsored by my state school board association and national school boards' associations;



Whittier Community School
(907) 472-2575

Tatitlek Community School
(907) 325-2252

Chenega Bay Community School
(907) 573-5123

Valdez FOCUS
Homeschool
(907) 835-5528

Anchorage FOCUS
Homeschool
(907) 522-7400

Fairbanks FOCUS
Homeschool
(907) 457-2545

Voyage to
Excellence
(907) 222-2712



Chugach School District

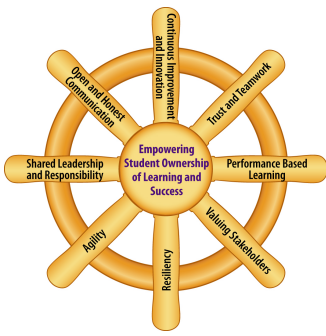
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Support the employment of those persons best qualified to serve as school district staff, and insist on a regular and impartial evaluation of all staff;

Avoid being placed in a position of conflict of interest, and refrain from using my board position for personal or partisan gain;

My signature below indicates that I have read and agree to abide by the Chugach School District Code of Ethics.

Date _____

Name _____
Board President

Name _____
Vice President

Name _____

Name _____

Name _____

Name _____



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BB 9000 ROLE OF BOARD AND MEMBERS (POWERS, PURPOSES, DUTIES)

Powers and Duties

Note: Pursuant to [A.S. 14.08.021](#), regional school boards are delegated authority to operate public schools subject to laws and regulations applicable to regional school boards and other school districts.

The School Board's primary goal is to provide each student with an education of the highest quality in keeping with his/her capacity to learn. This goal shall be the basic factor motivating the Board's execution of its powers and duties.

(cf. 0200 - Goals for the School District)

The Board is responsible for the general control and direction of education in the district and is empowered to carry on and finance any program or activity that is not in conflict with, inconsistent with, or preempted by law. This broad authority shall be exercised in accordance with the State and Federal Constitutions, laws and regulations. The Board may execute any powers delegated by law to it or to the district which it governs, and shall discharge any duty imposed by law upon it or upon the district which it governs.

(cf. 0440 - Advisory School Boards)

(cf. 9200 - Board Members)

Governance Functions

The Board shall consider and approve or disapprove matters submitted to it by the Superintendent and the public and is committed to establishing policies to govern district activities. The Board shall prescribe bylaws for its own governance with law or with the rules prescribed by the State Board of Education.

(cf. 9300 - Governance)

Executive Functions

The Superintendent or designee shall serve as the chief executive officer of the Board. The Board delegates to the Superintendent or designee the authority to carry out Board decisions and to make and carry out any decisions which it delegates. The Superintendent or designee shall be fully responsible for the proper use of this authority. The Board retains ultimate responsibility for the performance of any powers or duties delegated.

(cf. 2210 - Administrative Leeway in Absence of Policy)

Judicial Functions

The Board believes that positive personnel and public relations rely upon the ability to hear and resolve grievances, complaints and criticisms. The Board, convened, shall serve as a body of appeal for grievances, complaints and criticisms in accordance with Board policies and negotiated employee agreements.

(cf. 1312 - Complaints Concerning the Schools)

(cf. 4144 - Grievances/Complaints)

Legal Reference:

ALASKA STATUTES

[14.08.021](#) Authority (regional school boards)

[14.08.041](#) Regional school boards

[14.08.101](#) Powers (regional school boards)

[14.08.111](#) Duties (regional school boards)

[14.14.060](#) Relationship between borough school district and borough

[14.14.065](#) Relationship between city school district and city

[14.14.130](#) Chief school administrator

[29.35.160](#) Education (military reservations)

Adopted: March 2, 2006

Chugach School District

E 9020 BOARD STANDARDS

The Board Standards developed by the Association of Alaska School Boards and listed below have been adopted by the Chugach School Board as a standard of performance that this school board will constantly strive to meet.

VISION

The Board Creates Shared Vision to Enhance Student Achievement

- 1.1 Board develops a dynamic shared vision for education that reflects student needs and community priorities.
- 1.2 Board keeps the district and community focused on educating students.
- 1.3 Board demonstrates its strong commitment to vision by using the shared vision to guide decision-making.

STRUCTURE

The Board Provides a Structure That Supports the Vision

- 2.1 Board establishes a management system that results in effective decision making processes and enables all the people to help the district achieve its vision and make the best use of its resources.
- 2.2 Board ensures that long and short term plans are developed and annually revised through a process involving extensive participation, information gathering, research, and reflection.
- 2.3 Board sets high instructional standards based on the best available information about the knowledge and skills students will need in the future.
- 2.4 Board acts to ensure vision and structure comply with federal requirements.
- 2.5 Board encourages and supports innovative approaches to teaching, learning, and the continuous renewal of education.

ACCOUNTABILITY

The Board Measures District Performance toward Accomplishing the Vision and Reports the Results to the Public.

- 3.1 Board receives regular reports on student progress and needs based on a variety of assessments to evaluate the quality and equity of the educational program.
- 3.2 Board evaluates the superintendent and board performance annually and reports the result to the public.
- 3.3 Board ensures long and short term plans are evaluated and revised with the needs of students in mind.
- 3.4 Board uses an understandable format to periodically report district performance to the public.

ADVOCACY

The Board Champions the Vision

- 4.1 Board leads in celebrating the achievements of students and accomplishments of others who contribute to education.
- 4.2 Board advocates for children and families and establishes strong relationships with parents and other mentors to help support students.
- 4.3 Board establishes partnerships with individuals, groups, and organizations to promote educational opportunities for all students.
- 4.4 Board promotes school board service as a meaningful way to make long term contributions to the local community and society.
- 4.5 The board is proactive in identifying and addressing issues that affect the education of students.

CONDUCT & ETHICS

The Board and Its Individual Members Conduct District Business in a Fair, Respectful, and Responsible Manner

- 5.1 Board and its individual members act in a manner that reflects service to the community on behalf of students.
- 5.2 Board demonstrates a commitment to continually improving teamwork, problem solving, and decision-making skills through a conscious program of board development.
- 5.3 Expenditures for board activities are clearly identified in the budget, related to the district vision, and open to public scrutiny.

Adopted: March 2, 2006

Chugach School District

BB 9200 BOARD MEMBERS

Limits of Board Members Authority

The School Board has broad but, clearly limited powers. The exercise of its authority is restricted to the functions required or permitted by law, and then only when it acts in a legally constituted meeting. Individual Board members shall submit requests for research or administrative studies to the entire Board for consideration.

(cf. 6162.8 - Research)

(cf. 9322 - Agenda/Meeting Materials)

The Board is the unit of authority. The Board member is a part of the governing body which represents and acts for the community as a whole. Apart from the normal function as part of the unit, the Board member has no individual authority. No individual member of the Board, by virtue of holding office, shall exercise any administrative responsibility with respect to the schools; nor, as an individual, command the services of any school employee. Individually, the Board member may not commit the district to any policy, act or expenditure.

No members of the Board shall be asked to perform any routine or clerical duties which may be assigned to an employee, nor shall any Board member become an employee of his/her district while serving on the Board.

A Board member should resign from the Board before seeking to secure district employment. In no event shall a final decision for hire be made prior to receiving the Board member's resignation.

(cf. 9250 - Remuneration, Reimbursement and other Benefits)

(cf. 9270 - Conflict of interest)

Board members who visit schools of their own volition have no more authority than any other citizen. Board members have authority only in regularly called meetings of the Board; or when delegated specific tasks by Board action.

(cf. 1250 - Visits to the Schools)

Obligations of Members

Members of the Board must endeavor to attend all meetings, study all materials presented with the agenda prior to attending the meeting, participate in the discussion of any items which come before the Board, and vote on all motions and resolutions, abstaining only for compelling reasons. This effort to attend and engage in all meetings applies equally to board sponsored trainings and events of which a board member attends on behalf of the board.

The Board member should not subordinate the education of children and youth to any partisan principle, group interest, or the member's own personal interest.

The Board member should be prepared and willing to devote a sufficient amount of time to the study of the problems of education in the district, the state, and the nation in order to interpret them to the people of the district.

(cf. 9230 - Meetings)

Non-Voting Advisory Board Member

In situations in which a community has no representation on the regional school board due to election results, the board may, in order to ensure adequate district-wide input, request that the advisory board of that community submit a nomination from its committee to the board to fill an advisory position on the regional school board. The nominee must be an active member of the advisory board, be a registered voter, and successfully complete a background check. Consistent with BB 9223(a)5 and state law for elected members, the nominee must also reside within the boundaries which he/she was nominated to represent. The nomination must be the result of a formal vote of the approved EAC membership. The term to be filled will be a one-year term that begins January 1 and ends December 31st, and may be shortened if a member of the community is elected or appointed to fill an official voting position of the board.

Legal Reference:

ALASKA STATUTES

[14.14.140](#) Restrictions on employment

Adopted: March 2, 2006

Adopted: January 24, 2017

Chugach School District

Before assuming the duties of their office, newly elected board members must take and subscribe to the following oath from Alaska State Statutes:

“I do solemnly swear that I will support and defend the Constitution of the United States and the Constitution of the State of Alaska, and that I will faithfully discharge my duties as a school board member to the best of my ability.”

BB 9121 PRESIDENT

The Board president shall preside at all School Board meetings. He/she shall:

1. Call the meeting to order at the appointed time;
2. Announce the business to come before the Board in its proper order;
3. Enforce the Board's policies relating to the order of business and the conduct of meetings;
4. Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference;
5. Explain what the effect of a motion would be if it is not clear to every member;
6. Restrict discussion to the question when a motion is before the Board;
7. Rule on parliamentary procedure;
8. Put motions to a vote, and state clearly the results of the vote.

The president shall have all the rights of any member of the Board, including the right to move, second, discuss, and vote on all questions before the Board.

The president shall also perform other duties as directed by the Board, and state laws, regulations and the Board, including the duty to:

1. Sign all instruments, acts, and orders necessary to carry out state requirements and the will of the Board;
2. Consult with the Superintendent or designee on the preparation of the Board's agendas;
3. Appoint and disband all committees, subject to Board approval;
4. Call such meetings of the Board as he/she may deem necessary,
5. giving notice as prescribe by law;
6. Excuse board member absences from regular board meetings.

(cf. 9223 - Board Vacancies)

7. Confer with the Superintendent or designee on crucial matters which may occur between Board meetings;
8. Be responsible for the orderly conduct of all Board meetings.
9. Share informational mail with other Board members.

When the president resigns or is absent or disabled, the vice president/clerk shall perform the president's duties. When both the president and vice president/clerk are absent or disabled, the Board shall choose a president pro tempore to perform the president's duties.

(cf. 9120 - Officers and Auxiliary Personnel)

(cf. 9320 - Meetings)

(cf. 9322 - Agenda/Meeting Materials)

Legal Reference:

ALASKA STATUTES

[14.14.070](#) Organization of school board

Adopted: March 2, 2006

Chugach School District

BB 9122 VICE PRESIDENT/CLERK

Note: [A.S. 14.14.070](#) requires the Board to elect, at a minimum, a president, and a clerk. There is no language prohibiting the election of a vice president.

The duties of the vice president/clerk shall be to:

1. Certify or attest to actions taken by the Board when required.
2. Maintain such other records or reports as required by law.
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 sign all other items which require the signature of the vice president
5. Serve as presiding officer in the absence of the president.
6. Submit to Board any correspondence received.
7. Perform any other duties assigned by the Board.

(cf. 9120 - Officers and Auxiliary Personnel)

Legal Reference:

ALASKA STATUTES

[14.14.070](#) Organization of school board

[14.14.020](#) Bond required

Adopted: March 2, 2006

Chugach School District

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2023

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2023

CHUGACH SCHOOL DISTRICT

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Independent Auditor's Report

Members of the School Board
Chugach School District
Anchorage, 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 Chugach School District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Revenues, Expenditures and changes in Fund Balance Original and Final Budget to Actual – School Operating Fund, the Schedule of the District’s Proportionate Share of Net Pension and OPEB Liabilities and Assets, and the District’s Schedule of Contributions for the Public Employees’ Retirement System and Teachers’ Retirement System and notes to the required supplementary information on pages 38-50 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The information listed in the table of contents as “Supplementary Information”, which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable); Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable), Special Revenue Funds, and Capital Project Funds; Schedule of Revenues and Expenditures – Budget and Actual – Correspondence Program; Schedule of Compliance- AS 14.17.505; Schedule of Expenditures of Federal Awards and notes, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Schedule of State Financial Assistance and notes, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audit*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Chugach School 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 14, 2023

CHUGACH SCHOOL DISTRICT

Statement of Net Position

June 30, 2023

	<u>Governmental Activities</u>
<u>Assets and Deferred Outflows of Resources</u>	
Current assets:	
Cash and cash equivalents	\$ 4,214,918
Accounts receivable	692,273
Inventory	90,860
Prepays	21,136
Total current assets	<u>5,019,187</u>
Non-current assets:	
Capital assets	23,396,105
Accumulated depreciation	(13,376,260)
Net OPEB asset	1,456,854
Total non-current assets	<u>11,476,699</u>
Deferred outflows of resources - Pension and OPEB deferrals	<u>555,644</u>
Total assets and deferred outflows of resources	<u>\$ 17,051,530</u>
<u>Liabilities and Deferred Inflows of Resources</u>	
Current liabilities:	
Accounts payable	290,337
Accrued payroll liabilities	552,525
Unearned revenue	1,644,510
Total current liabilities	<u>2,487,372</u>
Non-current liabilities-	
Net pension and OPEB liability	<u>2,979,975</u>
Deferred inflows of resources - Pension and OPEB deferrals	<u>126,306</u>
Total liabilities and deferred inflows of resources	<u>5,593,653</u>
<u>Net Position</u>	
Net investment in capital assets	10,019,845
Restricted	3,387
Unrestricted	1,434,645
Total net position	<u>11,457,877</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 17,051,530</u>

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

CHUGACH SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental Activities:					
Instruction	\$ 3,792,702	-	1,103,030	-	(2,689,672)
Special education instruction	100,934	-	(3,724)	-	(104,658)
Special education support services-students	471,343	-	176,225	-	(295,118)
Support services - students	131,469	-	156,770	-	25,301
Support services - instruction	2,097,202	-	634,344	-	(1,462,858)
School administration	168,497	-	(7,255)	-	(175,752)
District administration	260,344	-	(3,750)	-	(264,094)
District administration support services	367,659	-	37,226	-	(330,433)
Operations and maintenance of plant	716,721	25,900	384,628	-	(306,193)
Student activities	84,129	-	56,833	902,589	875,293
Food services	51,963	-	-	-	(51,963)
Total governmental activities	\$ 8,242,963	25,900	2,534,327	902,589	(4,780,147)
General revenues:					
Earnings on investments					62,342
E-Rate revenue					1,053,976
Grants not restricted to specific programs					5,148,128
Other					4,911
Total general revenues					6,269,357
Change in net position					1,489,210
Net position, beginning of year					9,968,667
Net position, end of year					\$ 11,457,877

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

CHUGACH SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2022

	Major Funds				Total Governmental Funds
	School Operating Fund	Chenega School Renovation Capital Project Fund	Tatitlek School Renovation Capital Project Fund	Other Governmental Funds	
<u>Assets</u>					
Cash and cash equivalents	\$ 4,151,189	-	-	63,729	4,214,918
Accounts receivable	1,533	-	-	690,740	692,273
Due from other funds	604,980	744,759	899,092	809,371	3,058,202
Inventory	90,860	-	-	-	90,860
Prepays	21,136	-	-	-	21,136
Total assets	\$ 4,869,698	744,759	899,092	1,563,840	8,077,389
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts payable	290,337	-	-	-	290,337
Accrued payroll liabilities	552,525	-	-	-	552,525
Unearned revenue	-	744,759	899,092	659	1,644,510
Due to other funds	2,453,222	-	-	604,980	3,058,202
Total liabilities	3,296,084	744,759	899,092	605,639	5,545,574
Fund Balances:					
Nonspendable:					
Inventory	90,860	-	-	-	90,860
Prepays	21,136	-	-	-	21,136
Restricted -					
Corporate VTE funding	-	-	-	3,387	3,387
Committed:					
Student Activity	-	-	-	68,537	68,537
Teacher Housing	-	-	-	143,794	143,794
Major Minor Maintenance	-	-	-	410,681	410,681
Teacher Housing Replacement	-	-	-	30,539	30,539
Assigned:					
Impact aid	242,195	-	-	-	242,195
Other purposes	867,552	-	-	-	867,552
Staff development	-	-	-	301,263	301,263
Unassigned	351,871	-	-	-	351,871
Total fund balances	1,573,614	-	-	958,201	2,531,815
Total liabilities and fund balances	\$ 4,869,698	744,759	899,092	1,563,840	8,077,389

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

CHUGACH SCHOOL DISTRICT

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Position

June 30, 2023

Amounts reported as fund balances on the governmental funds balance sheet		\$	2,531,815
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			10,019,845
Proportionate share of the collective net OPEB assets:			
PERS	486,286		
TRS	<u>970,568</u>		1,456,854
Proportionate share of the collective net pension and OPEB liabilities:			
PERS	(1,217,572)		
TRS	<u>(1,762,403)</u>		(2,979,975)
Deferred inflows and outflows of resources are the results of timing differences and relate to future periods.			
Pension and OPEB related deferred outflows of resources:			
PERS	210,028		
TRS	<u>345,616</u>		555,644
Pension and OPEB related deferred inflows of resources:			
PERS	(43,213)		
TRS	<u>(83,093)</u>		(126,306)
Net position of governmental activities		\$	<u>11,457,877</u>

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

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2023

	Major Funds			Other Governmental Funds	Total Governmental Funds
	School Operating Fund	Chenega School Renovation Capital Project Fund	Tatitlek School Renovation Capital Project Fund		
Revenues:					
Local sources:					
Charges for services	\$ -	-	-	25,900	25,900
Earnings on investments	62,342	-	-	-	62,342
E-rate	1,053,976	-	-	-	1,053,976
Other local	4,911	-	-	624,229	629,140
Intergovernmental:					
State of Alaska	4,928,522	407,229	495,360	984,434	6,815,545
Federal sources	411,857	-	-	1,056,588	1,468,445
Total revenues	<u>6,461,608</u>	<u>407,229</u>	<u>495,360</u>	<u>2,691,151</u>	<u>10,055,348</u>
Expenditures:					
Current:					
Instruction	2,878,272	-	-	1,116,802	3,995,074
Special education instruction	122,361	-	-	330	122,691
Special education support services - students	348,181	-	-	187,505	535,686
Support services - students	5,376	-	-	159,452	164,828
Support services - instruction	1,598,827	-	-	648,051	2,246,878
School administration	207,433	-	-	-	207,433
District administration	303,172	-	-	-	303,172
District administration support services	354,587	-	-	39,187	393,774
Operations and maintenance of plant	593,301	-	-	85,932	679,233
Student activities	-	-	-	84,129	84,129
Food services	51,963	-	-	-	51,963
Construction and facilities acquisition	-	407,229	495,360	355,830	1,258,419
Total expenditures	<u>6,463,473</u>	<u>407,229</u>	<u>495,360</u>	<u>2,677,218</u>	<u>10,043,280</u>
Excess (deficiency) of revenues over expenditures	(1,865)	-	-	13,933	12,068
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Net other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net changes in fund balances	(1,865)	-	-	13,933	12,068
Fund balance, beginning of year	<u>1,575,479</u>	<u>-</u>	<u>-</u>	<u>944,268</u>	<u>2,519,747</u>
Fund balance, end of year	<u>\$ 1,573,614</u>	<u>-</u>	<u>-</u>	<u>958,201</u>	<u>2,531,815</u>

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

CHUGACH SCHOOL DISTRICT

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

Year Ended June 30, 2023

Net change in fund balances - total government funds	\$	12,068
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:		
PERS	(497,141)	
TRS	<u>(1,342,201)</u>	(1,839,342)
Changes in deferred inflows and outflows of resources are the results of timing differences in the actuarial report.		
Contributions to the pension and OPEB plans in the current fiscal year are included in the fund financial statements and are presented as changes in deferred outflows of resources in the government-wide statements.		
PERS	769,094	
TRS	<u>1,639,966</u>	2,409,060
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 depreciation expense exceeded capital outlay in the current period:		
Capital outlay	1,258,421	
Depreciation expense	<u>(350,997)</u>	<u>907,424</u>
Change in net position of governmental activities	\$	<u><u>1,489,210</u></u>

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements

Year Ended June 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

On July 1, 1976, the Legislature of the State of Alaska established the District. At that time, assets were turned over to the District by the State of Alaska through direct transfer and use permits. The District is operated under the exclusive oversight management and control of the locally-elected School Board. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operations subject to the limitations established by State law. Therefore, the District constitutes an independent local governmental reporting entity. The District is not included in any other governmental reporting entity as defined in Section 2100, *Codification of Governmental Accounting and Financial Reporting standards*, since the School Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters. No other entities exist which are component units of the District. Consequently, the District's financial statements present only the funds of those organizational entities for which its elected governing board is financially accountable.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary 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 segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column named "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*. Revenues are recorded when transaction occurs 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 "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. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

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

Intergovernmental Revenue

State of Alaska foundation revenue is susceptible to accrual and is recorded in the year to which it relates. Federal Impact Aid receipts are recorded as revenues in the year the monies are received. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred. On-behalf payments from the State of Alaska are recognized in the year to which they relate.

Local Revenue

Interest earnings associated with the current fiscal period are considered to be susceptible to accrual and have been recognized as revenue of the current fiscal period. E-rate revenue is recorded in the period it relates. Revenues from the VTE program also are recorded in the year it relates. All other revenue items are considered to be measurable and available if received within 60 days of year end.

When both restricted and unrestricted resources are available for use, it is the District's policy to use the most restricted resources first in the following order: restricted, committed, assigned and unassigned as they are needed.

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

The District reports the following major governmental funds:

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

The *Chenega School Renovation Capital Project Fund* accounts for funding relating to the planning, design, and construction of the renovation project.

The *Tatitlek School Renovation Capital Project Fund* accounts for funding relating to the planning, design, and construction of the renovation project.

The Other Governmental Funds of the District are considered nonmajor and are as follows:

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) 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.

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

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures 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, Liabilities Deferred Inflows, Net Position and 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.

2. Investment Policy

The District does not have a formal investment policy and does not carry any investments.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

3. 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.

4. Short-term Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet of the fund financial statements and are eliminated in the preparation of the government-wide financial statements.

5. Accounts Receivable

Most of the District's receivables are from grants and are deemed fully collectable; therefore, no allowance for doubtful accounts has been established.

6. Inventory and Prepaids

Teaching, maintenance and food 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. Inventories are valued at cost using the first-in, first-out (FIFO) method. Reported inventories are equally offset by a portion of fund balance classified as non-spendable in the fund financial statements, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaids. 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.

7. Capital Assets

Capital assets, which include buildings and equipment are recorded in the government-wide financial statements at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Capital assets are defined by the District as assets with an initial, individual cost greater than \$5,000 and an estimated life greater than one year. Capital assets in the government-wide financial statements are depreciated on the straight-line method.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

8. *Unearned Revenue*

Unearned revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

9. *Compensated Absences*

It is the District's policy to permit 12-month employees to accumulate earned but unused personal, annual and sick pay benefits. All unused personal and annual leave balances are paid off in full at the end of each fiscal year.

10. *Pensions and Other Post-Employment Benefits (OPEB)*

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

11. *Net Position*

Government-wide net position is divided into three components:

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

12. *Fund Balance*

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

- Non-spendable fund balances include items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.
- Restricted fund balances have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

- Committed fund balances can be used only for specific purposes pursuant to constraints imposed by a formal action by the Members of the School Board, the District's highest level of decision-making authority. This formal action is the passage of a resolution by the board, creating, modifying or rescinding an action.
- Assigned fund balances include amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. Assignments are made by the Superintendent based on the School District Board direction. For governmental funds, other than the School Operating Fund, this is the residual amount within the fund that is not restricted or committed.
- Unassigned fund balance is the residual amount of the School Operating Fund not included in the four categories described above. Also, any deficit fund balances within the other governmental funds are reported as unassigned.

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.

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 funds except Capital Project Funds. The Capital Project Funds adopt project-length budgets. All annual appropriations lapse at fiscal yearend. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of those funds established to account for certain direct federal grants which lapse on September 30.

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

An annual budget for the School Operating Fund is adopted by the School Board for all revenues, expenditures, and interfund transfers. The adopted School Operating Fund budget is submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

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

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund and Special Revenue Funds. Encumbrances, if any, outstanding at year end are reported in assigned fund balances in the fund financial statements since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, is disclosed in the Notes to the Basic Financial Statements as commitments.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits

All deposits are carried at fair value plus accrued interest. The District maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is reported on the Balance Sheet of the fund financial statements as "Cash and cash equivalents" or amounts "due to/from other funds."

Custodial Credit Risk

Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. To mitigate this risk the District's deposit policy requires all deposits to be fully insured or collateralized.

The District's bank accounts are provided with protection by the Federal Depository Insurance Corporation (FDIC). Bank accounts are insured by the FDIC to a maximum of \$250,000 per financial institution. Any amount in excess of \$250,000 is collateralized with securities held by the District's agent in the District's name. The District's policy for managing its custodial credit risk through its deposit practices by having all deposits fully insured or collateralized.

B. Receivables

Receivables as of year-end for the District's individual major funds and Other Governmental Funds are as follows:

		School Operating Fund	Other Governmental Funds	Total Governmental Funds
Grants	\$	-	690,740	690,740
Other		1,533	-	1,533
Total	\$	<u>1,533</u>	<u>690,740</u>	<u>692,273</u>

Management has determined that all receivables fully collectible; therefore, no allowance for doubtful accounts is deemed necessary.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

C. Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets, not being depreciated:				
Construction in progress	\$ -	1,258,421	-	1,258,421
Capital assets, being depreciated:				
Buildings	21,840,967	-	-	21,840,967
Vehicles	144,553	-	(9,600)	134,953
Equipment	161,764	-	-	161,764
Total capital assets being depreciated	22,147,284	-	(9,600)	22,137,684
Less accumulated depreciation for:				
Buildings	(12,798,418)	(337,772)	-	(13,136,190)
Vehicles	(130,845)	(3,500)	9,600	(124,745)
Equipment	(105,600)	(9,725)	-	(115,325)
Net accumulated depreciation	(13,034,863)	(350,997)	9,600	(13,376,260)
Net capital assets, being depreciated	9,112,421	(350,997)	-	8,761,424
Total net governmental activities capital assets	\$ 9,112,421	907,424	-	10,019,845

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

Instruction	\$ 242,558
District Administration	7,111
Operations and maintenance of plant	101,328
Total	\$ 350,997

Depreciable capital assets are depreciated under the straight-line method with estimated useful lives as follows:

	<u>Life in Years</u>
Buildings	25-50
Vehicles	5-15
Equipment	5-15

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

D. Interfund Receivables, Payables and Transfers

Interfund receivables and payables are shown as “Due From Other Funds” and Due to Other Funds” in each of the individual funds. The composition of interfund balances as of June 30, 2023, is as follows:

Receivable Fund	Payable Fund	Amount
School Operating Fund	Other Governmental Funds	\$ 604,980
Chenega School Renovation Capital Project Fund	School Operating Fund	744,759
Tatitlek School Renovation Capital Project Fund	School Operating Fund	899,092
Other Governmental Funds	School Operating Fund	809,371
		<u>\$ 3,058,202</u>

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

IV. OTHER INFORMATION

A. Risk Management

The District faces a considerable number of risks of loss, including: (a) damage and loss to property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) workers’ compensation, i.e., employee injuries, and (f) medical insurance costs of employees. Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for damage and loss to property and contents, general liability, errors and omissions, employee health care, and student accidents. The District is a member of the Alaska Public Entity Insurance Company (APEI). This insurance company provides commercial coverage for risk or loss over buildings, equipment and losses arising out of property damage and associated claims. Worker’s compensation is also purchased as required by statute. The District has no coverage for potential losses from environmental damages. Coverage limits and the deductibles on the commercial policies have stayed relatively constant for the last several years. No settlements 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 are reimbursed to the State of Alaska.

The District maintains a health and medical benefit program, which covers all full time employees. Beginning in fiscal year 2015, the District has retained a major portion of the risk for this plan and, accordingly, is liable for any employee health claims that are approved for payment. Stop-loss coverage limits were \$40,000 for individual claims and \$1,000,000 for aggregate claims. Health and medical insurance expense was \$594,904 for the year ended June 30, 2023, and consisted of paid claims, stop-loss premiums, and administrative fees.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

Accruals were made based upon estimates of the health claims at year end including claims incurred but not reported. Such accruals were accounted for in the School Operating Fund and are included in "Accrued payroll liabilities." Total estimated liability at June 30, 2023 amounted to \$111,947. Changes in the claims liability amount for the two years ended June 30 was:

Fiscal Year	Beginning Liability	Claims Expenditures	Claim Payments	Ending Liability
2022	\$ 110,067	556,962	569,605	97,424
2023	\$ 97,424	594,904	580,381	111,947

B. Contingencies

Amounts received or receivable from granting 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, from time to time, may be a participant in legal proceedings related to the conduct of its business. In the normal course of business, it also has various commitments and contingent liabilities, which are not reflected in the accompanying financial statements. In the opinion of management, the financial position of the District will not be materially affected by any current legal proceedings, commitments or contingent liabilities not disclosed herein.

C. Commitments

Encumbrances

Outstanding encumbrances are reported as assigned fund balance. Significant encumbrances at June 30, 2023 are as follows:

Educational supplies and services	\$ <u>867,552</u>
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D. 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.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

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

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

Other Postemployment Benefit Plans (OPEB)

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2022, employer contributions were 6.46% for PERS and 6.50% for TRS.

Occupational Death and Disability Plan (ODD)

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

Retiree Medical Plan (RMP)

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

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans.

Investments

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

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

Rate of Return

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

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

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%, which represents a decrease of 0.13% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.09% as of June 30, 2022.

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

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

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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 plan year ended 2022 (measurement period) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	24.79%	2.79%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>24.79%</u>	<u>2.79%</u>
TRS:			
Pension	12.56%	24.62%	12.06%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>24.62%</u>	<u>12.06%</u>

Termination Costs: If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS and TRS Administrator. For the plan year ended June 30, 2022 (measurement period) the past service rate for PERS and TRS is 16.01%.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

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

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

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

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

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

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

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

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

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

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

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

Employer contributions for the year ended June 30, 2022 (change to match client's fiscal year), were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>131,095</u>	<u>11,982</u>	<u>143,077</u>

Public Employees' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$22,808 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2023 to a total of (\$23,930) to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2023, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 1,217,572
State's proportionate share of the net pension liability	<u>337,522</u>
Total	<u>\$ 1,555,094</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (467,226)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(135,355)</u>
Total	<u>\$ (602,581)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (9,863)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (9,197)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 731,286</u>

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

	June 30, 2022 Measurement	June 30, 2021 Measurement	Change
Pension	0.0239%	0.0206%	0.0008%
OPEB:			
ARHCT	0.0238%	0.0231%	0.0007%
ODD	0.0225%	0.0250%	(0.0025%)
RMP	0.0265%	0.0297%	(0.0032%)

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of \$44,823 and \$(208,898), respectively, for the year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	34,811	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	131,095	-
Total	\$ <u>165,906</u>	<u>-</u>

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(3,307)
Changes of assumptions	-	(21,442)
Net difference between projected and actual earnings on OPEB plan investments	26,507	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(2,795)
District contributions subsequent to the measurement date	1,971	-
Total	\$ <u>28,478</u>	<u>(27,544)</u>

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(3,236)
Changes of assumptions	-	(63)
Net difference between projected and actual earnings on OPEB plan investments	334	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,576	(236)
District contributions subsequent to the measurement date	2,149	-
Total	\$ <u>4,059</u>	<u>(3,535)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 456	(362)
Changes of assumptions	1,781	(11,028)
Net difference between projected and actual earnings on OPEB plan investments	1,312	-
Changes in proportion and differences between District contributions and proportionate share of contributions	174	(744)
District contributions subsequent to the measurement date	7,862	-
Total	\$ <u>11,585</u>	<u>(12,134)</u>

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

\$131,095 and \$11,982 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2023	\$ (4,138)	(31,996)	(330)	(1,447)
2024	(10,608)	(9,296)	(346)	(1,510)
2025	(25,465)	(20,942)	(399)	(1,712)
2026	75,022	61,197	(1)	115
2027	-	-	(292)	(1,707)
Thereafter	-	-	(257)	(2,150)
Total	\$ 34,811	(1,037)	(1,625)	(8,411)

For the year ended June 30, 2023, the District recognized (\$56,764) and (\$6,196) 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)	\$ 1,639,114	1,217,572	862,126
Net OPEB ARHCT liability (asset)	\$ (277,600)	(467,226)	(626,425)
Net OPEB ODD liability (asset)	\$ (9,291)	(9,863)	(10,311)
Net OPEB RMP liability (asset)	\$ 1,692	(9,197)	(17,501)

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)	\$ (644,952)	(467,226)	(254,988)
Net OPEB ODD liability (asset)	\$ N/A	(9,863)	N/A
Net OPEB RMP liability (asset)	\$ (18,642)	(9,197)	3,523

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 6.75% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The District contributed \$72,744 for the year ended June 30, 2023, which included forfeitures of \$6,246 which have been applied as employer contributions.

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

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

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

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

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

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

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

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>144,383</u>	<u>6,736</u>	<u>151,119</u>

Teachers' Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$169,443 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2023 to a total of (\$106,994), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2023, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	1,762,403
State's proportionate share of the net pension liability		<u>2,344,865</u>
Total	\$	<u>4,107,268</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability (asset)	\$	(944,372)
State's proportionate share of the ARHCT OPEB liability (asset)		<u>(1,217,870)</u>
Total	\$	<u>2,162,242</u>
District's proportionate share of the ODD OPEB liability (asset)	\$	<u>(6,238)</u>
District's proportionate share of the RMP OPEB liability (asset)	\$	<u>(19,958)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>791,835</u>

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

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

	<u>June 30, 2022</u> Measurement	<u>June 30, 2021</u> Measurement	<u>Change</u>
Pension	0.1057%	0.1232%	(0.0175%)
OPEB:			
ARHCT	0.1077%	0.1285%	(0.0208%)
ODD	0.1037%	0.1431%	(0.0398%)
RMP	0.1031%	0.1428%	(0.0400%)

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of \$151,505 and (\$423,225), respectively, for the year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(5,735)
Changes of assumptions	14,812	-
Net difference between projected and actual earnings on pension plan investments	77,819	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(36,702)
District contributions subsequent to the measurement date	144,383	-
Total	\$ <u>237,014</u>	<u>(42,437)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(3,346)
Changes of assumptions	-	(21,404)
Net difference between projected and actual earnings on OPEB plan investments	48,871	-
Changes in proportion and differences between District contributions and proportionate share of contributions	41,089	-
District contributions subsequent to the measurement date	-	-
Total	\$ <u>89,960</u>	<u>(24,750)</u>

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(966)
Changes of assumptions	-	(17)
Net difference between projected and actual earnings on OPEB plan investments	148	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,935	(970)
District contributions subsequent to the measurement date	567	-
Total	\$ <u>2,650</u>	<u>(1,953)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,398	(942)
Changes of assumptions	1,180	(11,862)
Net difference between projected and actual earnings on OPEB plan investments	1,541	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,704	(1,149)
District contributions subsequent to the measurement date	6,169	-
Total	\$ <u>15,992</u>	<u>(13,953)</u>

\$144,383 and \$6,736 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended		OPEB	OPEB	OPEB
June 30,	Pension	ARHCT	ODD	RMP
2023	\$ (39,480)	9,500	(63)	(918)
2024	(29,081)	(15,164)	(72)	(1,014)
2025	(67,535)	(35,124)	(101)	(1,295)
2026	186,290	105,998	127	999
2027	-	-	(69)	(947)
Thereafter	-	-	308	(955)
Total	\$ <u>50,194</u>	<u>65,210</u>	<u>130</u>	<u>(4,130)</u>

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

For the year ended June 30, 2023, the District recognized (\$173,192) and \$95,556 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)	\$ 2,636,041	1,762,403	1,025,424
Net OPEB ARHCT liability (asset)	\$ (616,181)	(944,372)	(1,218,09)
Net OPEB ODD liability (asset)	\$ (6,258)	(6,238)	(6,228)
Net OPEB RMP liability (asset)	\$ (7,046)	(19,958)	(29,660)

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)	\$ (1,249,333)	(944,372)	(577,800)
Net OPEB ODD liability (asset)	\$ N/A	(6,238)	N/A
Net OPEB RMP liability (asset)	\$ (30,879)	(19,958)	(5,071)

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

Plan Description and Funding Requirements. Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8.65% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.83% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

CHUGACH SCHOOL DISTRICT

Notes to the Financial Statements, Continued

The District contributed \$73,682 for the year ended June 30, 2023 , which included forfeitures of \$0 which have been applied as employer contributions.

E. Alternative Retirement Plan

The District provides any eligible employee with a retirement savings plan 457(b) that was originally established in March 2004 under IRC Section 457(b). By signing a deferred compensation agreement, each eligible employee authorizes the Sponsor School District to contribute a specified amount to an account established on behalf of the eligible employee. All participants are fully vested in the amounts credited to the accounts at all times. Per the plan, the Sponsor may elect to make contributions to the accounts of eligible employees. No such contributions were made in FY2023.

F. Subsequent Accounting Pronouncements

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

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

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

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

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

**REQUIRED SUPPLEMENTARY
INFORMATION**

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2023

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Local sources:				
Earnings of investments	\$ 4,000	4,000	62,342	58,342
E-Rate	1,051,013	1,051,013	1,053,976	2,963
Other local	10,000	10,000	4,911	(5,089)
Intergovernmental:				
State of Alaska	5,211,706	5,211,706	4,928,522	(283,184)
Federal sources	103,713	103,713	411,857	308,144
Total revenues	<u>6,380,432</u>	<u>6,380,432</u>	<u>6,461,608</u>	<u>81,176</u>
Expenditures:				
Current:				
Instruction	3,392,201	3,392,201	2,878,272	513,929
Special education instruction	115,200	115,200	122,361	(7,161)
Special education support services - students	327,727	327,727	348,181	(20,454)
Support services - students	-	-	5,376	(5,376)
Support services - instruction	1,448,497	1,448,497	1,598,827	(150,330)
School administration	122,289	122,289	207,433	(85,144)
District administration	326,450	326,450	303,172	23,278
District administration support services	354,580	354,580	354,587	(7)
Operations and maintenance of plant	570,696	570,696	593,301	(22,605)
Food services	-	-	51,963	(51,963)
Total expenditures	<u>6,657,640</u>	<u>6,657,640</u>	<u>6,463,473</u>	<u>194,167</u>
Excess (deficiency) of revenues over expenditures	(277,208)	(277,208)	(1,865)	275,343
Other financing sources (uses):				
Proceeds from sale of capital asset	-	-	-	-
Transfer in	79,797	79,797	-	(79,797)
Transfers (out)	45,000	45,000	-	(45,000)
Total other financing sources (uses)	<u>124,797</u>	<u>124,797</u>	<u>-</u>	<u>(124,797)</u>
Net change in fund balance	\$ <u>(152,411)</u>	<u>(152,411)</u>	(1,865)	<u>150,546</u>
Fund balance, beginning of year			<u>1,575,479</u>	
Fund balance, end of year			\$ <u><u>1,573,614</u></u>	

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2023

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0098%	\$ 457,169	\$ 463,720	\$ 920,889	\$ 463,715	98.59%	62.37%
2016	0.0288%	\$ 1,398,324	\$ 375,501	\$ 1,773,825	\$ 668,801	209.08%	63.96%
2017	0.0240%	\$ 1,342,669	\$ 164,868	\$ 1,507,537	\$ 689,975	194.60%	59.55%
2018	0.0180%	\$ 931,125	\$ 347,021	\$ 1,278,146	\$ 672,760	138.40%	63.37%
2019	0.0213%	\$ 1,060,662	\$ 304,993	\$ 1,365,655	\$ 531,445	199.58%	65.19%
2020	0.0190%	\$ 1,038,587	\$ 409,846	\$ 1,448,433	\$ 889,852	116.71%	63.42%
2021	0.0264%	\$ 1,558,765	\$ 645,943	\$ 2,204,708	\$ 583,282	267.24%	61.61%
2022	0.0231%	\$ 845,846	\$ 115,919	\$ 961,765	\$ 610,777	138.49%	76.46%
2023	0.0239%	\$ 1,217,572	\$ 337,522	\$ 1,555,094	\$ 661,909	183.95%	67.97%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2023

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1800%	\$ 152,233	\$ 57,602	\$ 209,835	\$ 672,760	22.63%	89.68%
2019	0.0213%	\$ 218,377	\$ 63,400	\$ 281,777	\$ 531,445	41.09%	88.12%
2020	0.0189%	\$ 27,983	\$ 11,182	\$ 39,165	\$ 889,852	3.14%	98.13%
2021	0.0265%	\$ (120,080)	\$ (50,033)	\$ (170,113)	\$ 583,282	-20.59%	106.15%
2022	0.0231%	\$ (592,705)	\$ (77,248)	\$ (669,953)	\$ 610,777	-97.04%	135.54%
2023	2.3750%	\$ (467,226)	\$ (135,355)	\$ (602,581)	\$ 661,909	-70.59%	128.51%
Occupational Death and Disability (ODD):							
2018	0.0340%	\$ (4,822)	\$ -	\$ (4,822)	\$ 672,760	-0.72%	212.97%
2019	0.0313%	\$ (6,081)	\$ -	\$ (6,081)	\$ 531,445	-1.14%	270.62%
2020	0.0247%	\$ (5,996)	\$ -	\$ (5,996)	\$ 889,852	-0.67%	297.43%
2021	0.0270%	\$ (7,372)	\$ -	\$ (7,372)	\$ 583,282	-1.26%	283.80%
2022	0.0250%	\$ (11,030)	\$ -	\$ (11,030)	\$ 610,777	-1.81%	374.22%
2023	0.0225%	\$ (9,863)	\$ -	\$ (9,863)	\$ 661,909	-1.49%	348.80%
Retiree Medical Plan (RMP):							
2018	0.0340%	\$ 1,772	\$ -	\$ 1,772	\$ 359,982	0.49%	93.98%
2019	0.0313%	\$ 3,984	\$ -	\$ 3,984	\$ 174,337	2.29%	88.71%
2020	0.0311%	\$ 7,442	\$ -	\$ 7,442	\$ 452,109	1.65%	83.17%
2021	0.0330%	\$ 2,344	\$ -	\$ 2,344	\$ 251,145	0.93%	92.23%
2022	0.0297%	\$ (7,966)	\$ -	\$ (7,966)	\$ 230,018	-3.46%	115.10%
2023	0.0265%	\$ (9,197)	\$ -	\$ (9,197)	\$ 242,773	-3.79%	120.08%

See accompanying notes to Required Supplementary Information.

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

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 40,274	\$ (40,274)	\$ -	\$ 668,801	6.02%
2016	\$ 40,190	\$ (40,190)	\$ -	\$ 689,975	5.82%
2017	\$ 46,791	\$ (46,791)	\$ -	\$ 672,760	6.96%
2018	\$ 55,855	\$ (55,855)	\$ -	\$ 531,445	10.51%
2019	\$ 61,853	\$ (68,551)	\$ (6,698)	\$ 889,852	6.95%
2020	\$ 52,627	\$ (45,133)	\$ 7,494	\$ 583,282	9.02%
2021	\$ 62,969	\$ (62,969)	\$ -	\$ 610,777	10.31%
2022	\$ 71,677	\$ (72,744)	\$ (1,067)	\$ 661,909	10.83%
2023	\$ 128,674	\$ (131,095)	\$ (2,421)	\$ 981,007	13.12%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 15,517	\$ (15,517)	\$ -	\$ 531,445	2.92%
2019	\$ 22,690	\$ (22,690)	\$ -	\$ 889,852	2.55%
2020	\$ 21,020	\$ (21,020)	\$ -	\$ 583,282	3.60%
2021	\$ 14,194	\$ (14,194)	\$ -	\$ 610,777	2.32%
2022	\$ 13,299	\$ (13,299)	\$ -	\$ 661,909	2.01%
2023	\$ 1,971	\$ (1,971)	\$ -	\$ 981,007	0.20%
Occupational Death and Disability (ODD):					
2018	\$ 567	\$ (567)	\$ -	\$ 531,445	0.11%
2019	\$ 1,097	\$ (1,097)	\$ -	\$ 889,852	0.12%
2020	\$ 1,138	\$ (1,138)	\$ -	\$ 583,282	0.20%
2021	\$ 1,296	\$ (1,296)	\$ -	\$ 610,777	0.21%
2022	\$ 1,385	\$ (1,385)	\$ -	\$ 661,909	0.21%
2023	\$ 2,149	\$ (2,149)	\$ -	\$ 981,007	0.22%
Retiree Medical Plan (RMP):					
2018	\$ 3,650	\$ (3,650)	\$ -	\$ 174,337	2.09%
2019	\$ 3,965	\$ (3,965)	\$ -	\$ 452,109	0.88%
2020	\$ 5,779	\$ (5,779)	\$ -	\$ 251,145	2.30%
2021	\$ 5,308	\$ (5,308)	\$ -	\$ 230,018	2.31%
2022	\$ 4,782	\$ (4,782)	\$ -	\$ 242,773	1.97%
2023	\$ 7,862	\$ (7,862)	\$ -	\$ 330,654	2.38%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2023

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0292%	\$ 876,764	\$ 4,537,775	\$ 5,414,539	\$ 1,352,870	64.81%	55.70%
2016	0.0673%	\$ 1,251,905	\$ 2,004,527	\$ 3,256,432	\$ 668,801	187.19%	73.82%
2017	0.0860%	\$ 1,963,867	\$ 2,337,573	\$ 4,301,440	\$ 689,975	284.63%	68.40%
2018	0.0712%	\$ 1,443,341	\$ 2,520,165	\$ 3,963,506	\$ 672,760	214.54%	72.39%
2019	0.0737%	\$ 1,410,701	\$ 2,095,659	\$ 3,506,360	\$ 1,425,597	98.96%	74.09%
2020	0.0794%	\$ 1,483,880	\$ 2,201,289	\$ 3,685,169	\$ 1,599,496	92.77%	74.68%
2021	0.0720%	\$ 1,463,272	\$ 2,537,656	\$ 4,000,928	\$ 1,719,634	85.09%	72.81%
2022	0.1232%	\$ 980,982	\$ 832,004	\$ 1,812,986	\$ 1,758,774	55.78%	89.43%
2023	0.1057%	\$ 1,762,403	\$ 2,344,865	\$ 4,107,268	\$ 1,710,366	103.04%	78.33%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2023

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0709%	\$ 130,369	\$ 228,931	\$ 359,300	\$ 672,760	19.38%	93.75%
2019	0.0734%	\$ 228,093	\$ 340,395	\$ 568,488	\$ 1,425,597	16.00%	90.23%
2020	0.0794%	\$ (121,284)	\$ (180,255)	\$ (301,539)	\$ 1,599,496	-7.58%	105.50%
2021	0.0720%	\$ (257,670)	\$ (446,881)	\$ (704,551)	\$ 1,719,634	-14.98%	113.78%
2022	0.1285%	\$ (1,493,962)	\$ (1,161,684)	\$ (2,655,646)	\$ 1,758,774	-84.94%	145.41%
2023	0.1077%	\$ (944,372)	\$ (1,217,870)	\$ (2,162,242)	\$ 1,710,366	-55.21%	134.84%
Occupational Death and Disability (ODD):							
2018	0.1020%	\$ (3,333)	\$ -	\$ (3,333)	\$ 672,760	-0.50%	1342.59%
2019	0.1050%	\$ (3,681)	\$ -	\$ (3,681)	\$ 1,425,597	-0.26%	1304.81%
2020	0.1360%	\$ (5,470)	\$ -	\$ (5,470)	\$ 1,599,496	-0.34%	1409.77%
2021	0.1517%	\$ (6,530)	\$ -	\$ (6,530)	\$ 1,719,634	-0.38%	931.08%
2022	0.1431%	\$ (8,719)	\$ -	\$ (8,719)	\$ 1,758,774	-0.50%	1254.36%
2023	0.1033%	\$ (6,238)	\$ -	\$ (6,238)	\$ 1,710,366	-0.36%	1268.28%
Retiree Medical Plan (RMP):							
2018	0.1020%	\$ (4,835)	\$ -	\$ (4,835)	\$ 329,268	-1.47%	118.16%
2019	0.1050%	\$ (3,358)	\$ -	\$ (3,358)	\$ 388,519	-0.86%	109.56%
2020	0.1359%	\$ (5,213)	\$ -	\$ (5,213)	\$ 500,012	-1.04%	110.03%
2021	0.1522%	\$ (15,016)	\$ -	\$ (15,016)	\$ 524,578	-2.86%	125.59%
2022	0.1428%	\$ (28,667)	\$ -	\$ (28,667)	\$ 544,825	-5.26%	142.54%
2023	0.1031%	\$ (19,958)	\$ -	\$ (19,958)	\$ 519,339	-3.84%	140.73%

See accompanying notes to Required Supplementary Information.

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

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 40,274	\$ (40,274)	\$ -	\$ 668,801	6.02%
2016	\$ 40,190	\$ (40,190)	\$ -	\$ 689,975	5.82%
2017	\$ 46,791	\$ (46,791)	\$ -	\$ 672,760	6.96%
2018	\$ 90,177	\$ (90,177)	\$ -	\$ 1,425,597	6.33%
2019	\$ 86,199	\$ (92,071)	\$ (5,872)	\$ 1,599,496	5.39%
2020	\$ 95,319	\$ (89,031)	\$ 6,288	\$ 1,719,634	5.54%
2021	\$ 69,146	\$ (69,146)	\$ -	\$ 1,758,774	3.93%
2022	\$ 72,471	\$ (72,471)	\$ -	\$ 1,710,366	4.24%
2023	\$ 144,539	\$ (144,383)	\$ 156	\$ 1,789,816	8.08%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT
 Schedule of District's Contributions (OPEB)
 Teachers' Retirement System (TRS)

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 44,470	\$ (44,470)	\$ -	\$ 1,425,597	3.12%
2019	\$ 41,407	\$ (41,407)	\$ -	\$ 1,599,496	2.59%
2020	\$ 53,779	\$ (53,779)	\$ -	\$ 1,719,634	3.13%
2021	\$ 76,788	\$ (76,788)	\$ -	\$ 1,758,774	4.37%
2022	\$ 71,579	\$ (71,579)	\$ -	\$ 1,710,366	4.19%
2023	\$ -	\$ -	\$ -	\$ 1,789,816	0.00%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 1,425,597	0.00%
2019	\$ 425	\$ (425)	\$ -	\$ 1,599,496	0.03%
2020	\$ 498	\$ (498)	\$ -	\$ 1,719,634	0.03%
2021	\$ 518	\$ (518)	\$ -	\$ 1,758,774	0.03%
2022	\$ 487	\$ (487)	\$ -	\$ 1,710,366	0.03%
2023	\$ 567	\$ (567)	\$ -	\$ 1,789,816	0.03%
Retiree Medical Plan (RMP):					
2018	\$ 3,435	\$ (3,435)	\$ -	\$ 388,519	0.88%
2019	\$ 4,192	\$ (4,192)	\$ -	\$ 500,012	0.84%
2020	\$ 6,791	\$ (6,791)	\$ -	\$ 524,578	1.29%
2021	\$ 6,020	\$ (6,020)	\$ -	\$ 544,825	1.10%
2022	\$ 5,056	\$ (5,056)	\$ -	\$ 519,339	0.97%
2023	\$ 6,169	\$ (6,169)	\$ -	\$ 586,643	1.05%

See accompanying notes to Required Supplementary Information.

CHUGACH SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2023

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

Budgets and Budgetary Accounting

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

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

An annual budget for the School Operating Fund is adopted by the School Board for all revenues, expenditures, and interfund transfers. The adopted School Operating Fund budget is submitted to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

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

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

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

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund and Special Revenue Funds. Encumbrances, if any, outstanding at year end are reported in assigned fund balances in the fund financial statements since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, is disclosed in the Notes to the Basic Financial Statements as commitments.

CHUGACH SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

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

	Amount in Excess of <u>Appropriations</u>
Special education - instruction	\$ 7,161
Special education support services – students	20,454
Support services – students	5,376
Support services - instruction	150,330
School administration	85,144
District administration	56,722
District administration – support services	7
Operations and maintenance of plant	22,605
Food services	51,963

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

2. Public Employees’ Retirement System

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

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

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

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

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

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

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

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

CHUGACH SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan

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

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

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

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

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

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

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

Schedule of District Contributions (Pension) and (OPEB)

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

Schedule of District Contributions (Pension) and (OPEB)

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

3. Teachers' Retirement System

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

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

CHUGACH SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

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

Defined Benefit Pension and Postemployment Healthcare Benefit Plan

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

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

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

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

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

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

Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans

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

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

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

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

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

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

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

Schedule of District Contributions (Pension) and (OPEB)

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

SUPPLEMENTARY INFORMATION

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Revenues:			
Local sources:			
Earnings on investments	\$ 4,000	62,342	58,342
E-Rate	1,051,013	1,053,976	2,963
Other local	10,000	4,911	(5,089)
Total local sources	<u>1,065,013</u>	<u>1,121,229</u>	<u>56,216</u>
Intergovernmental:			
State of Alaska:			
Foundation	4,827,076	4,547,198	(279,878)
Quality schools	-	12,724	12,724
TRS on-behalf	181,910	169,443	(12,467)
PERS on-behalf	11,232	22,808	11,576
Other	191,488	176,349	(15,139)
Total State of Alaska	<u>5,211,706</u>	<u>4,928,522</u>	<u>(283,184)</u>
Federal direct sources:			
National Forest Program	-	169,662	169,662
U.S. Department of Education - Impact Aid	103,713	242,195	138,482
Total federal sources	<u>103,713</u>	<u>411,857</u>	<u>308,144</u>
Total revenues	<u>6,380,432</u>	<u>6,461,608</u>	<u>81,176</u>
Expenditures:			
Current:			
Instruction:			
Regular:			
Certificated salaries	400,000	346,958	53,042
Employee benefits	239,599	238,565	1,034
Professional and technical services	80,000	78,600	1,400
Staff travel	20,000	266	19,734
Utility services	5,000	4,098	902
Supplies, materials and media	10,000	7,443	2,557
Equipment	15,000	14,383	617
Total regular instruction	<u>769,599</u>	<u>690,313</u>	<u>79,286</u>
Correspondence study:			
Certificated salaries	727,729	557,123	170,606
Non-certificated salaries	182,104	166,563	15,541
Employee benefits	637,769	392,441	245,328
Professional and technical services	500,000	550,244	(50,244)
Staff travel	20,000	10,920	9,080
Student travel	-	2,160	(2,160)
Utility services	75,000	107,302	(32,302)
Other purchased services	15,000	19,232	(4,232)
Supplies, materials and media	450,000	366,178	83,822
Tuition - students and stipends	-	3,600	(3,600)
Other expense	-	1,199	(1,199)
Equipment	15,000	10,997	4,003
Total correspondence study	<u>2,622,602</u>	<u>2,187,959</u>	<u>434,643</u>
Total instruction	<u>3,392,201</u>	<u>2,878,272</u>	<u>513,929</u>
Special education instruction:			
Certificated salaries	57,433	72,060	(14,627)
Employee benefits	52,767	50,301	2,466
Travel	5,000	-	5,000
Total special education instruction	<u>\$ 115,200</u>	<u>122,361</u>	<u>(7,161)</u>

(Continued)

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
Special education support services – students:			
Certificated salaries	\$ 149,500	149,303	197
Employee benefits	83,227	80,659	2,568
Professional and technical services	50,000	50,726	(726)
Staff travel	45,000	66,778	(21,778)
Supplies, materials and media	-	715	(715)
Total special education support services – students	<u>327,727</u>	<u>348,181</u>	<u>(20,454)</u>
Support services – students:			
Employee benefits	-	5,376	(5,376)
Support services – instruction:			
Certificated salaries	-	6,150	(6,150)
Non-certificated salaries	93,810	150,382	(56,572)
Employee benefits	106,674	139,582	(32,908)
Professional and technical services	70,000	90,703	(20,703)
Staff travel	12,000	56,689	(44,689)
Student travel	-	8,875	(8,875)
Utility services	1,151,013	1,126,767	24,246
Other purchased services	-	3,834	(3,834)
Supplies, materials and media	15,000	15,845	(845)
Total support services – instruction	<u>1,448,497</u>	<u>1,598,827</u>	<u>(150,330)</u>
School administration:			
Certificated salaries	77,500	128,953	(51,453)
Employee benefits	39,789	63,521	(23,732)
Professional and technical services	-	120	(120)
Staff travel	5,000	14,208	(9,208)
Supplies, materials and media	-	631	(631)
Total school administration	<u>122,289</u>	<u>207,433</u>	<u>(85,144)</u>
District administration:			
Administration			
Certificated salaries	165,000	-	165,000
Non-certificated salaries	-	149,322	(149,322)
Employee benefits	52,450	57,873	(5,423)
Professional and technical services	14,000	8,599	5,401
Staff travel	15,000	11,111	3,889
Supplies, materials and media	-	357	(357)
Other	-	1,050	(1,050)
Total administration	<u>246,450</u>	<u>228,312</u>	<u>18,138</u>
Board of education:			
Non-certificated salaries	30,000	22,550	7,450
Employee benefits	5,000	1,725	3,275
Professional and technical services	6,000	27,783	(21,783)
Staff travel	30,000	21,812	8,188
Supplies, materials and media	1,000	990	10
Other	8,000	-	8,000
Total board of education	<u>80,000</u>	<u>74,860</u>	<u>50,301</u>
Total district administration	<u>\$ 326,450</u>	<u>303,172</u>	<u>68,439</u>

CHUGACH SCHOOL DISTRICT

School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget – Positive (Negative)
Expenditures, continued:			
District administration support services:			
Non-certificated salaries	\$ 85,800	78,085	7,715
Employee benefits	38,280	45,752	(7,472)
Professional and technical services	200,000	188,764	11,236
Staff travel	5,000	531	4,469
Utility services	10,000	6,878	3,122
Other purchased services	9,000	9,215	(215)
Insurance and bond premiums	44,000	46,231	(2,231)
Supplies, materials and media	15,000	12,084	2,916
Other	7,500	6,234	1,266
Less recovery of indirect costs	(60,000)	(39,187)	(20,813)
Total district administration support services	<u>354,580</u>	<u>354,587</u>	<u>(7)</u>
Operations and maintenance of plant:			
Certificated salaries	90,986	118,992	(28,006)
Non-certificated salaries	40,860	43,061	(2,201)
Employee benefits	66,850	107,082	(40,232)
Professional and technical services	50,000	38,609	11,391
Staff travel	5,000	1,748	3,252
Utility services	12,000	21,404	(9,404)
Energy	175,000	158,610	16,390
Other purchased services	10,000	9,603	397
Insurance and bond premiums	75,000	69,443	5,557
Supplies, materials and media	35,000	22,238	12,762
Equipment	10,000	2,511	7,489
Total operations and maintenance of plant	<u>570,696</u>	<u>593,301</u>	<u>(22,605)</u>
Food services:			
Certificated salaries	-	1,731	56,186
Non-certificated salaries	-	24,819	(24,819)
Employee benefits	-	10,573	(10,573)
Staff Travel	-	74	(74)
Supplies, materials and media	-	14,766	(14,766)
Total food services	<u>-</u>	<u>51,963</u>	<u>5,954</u>
Total expenditures	<u>6,657,640</u>	<u>6,463,473</u>	<u>297,245</u>
Excess (deficiency) of revenues over expenditures	(277,208)	(1,865)	275,343
Other financing sources (uses):			
Transfer in	79,797	-	(79,797)
Transfers out	45,000	-	(45,000)
Total other financing sources	<u>124,797</u>	<u>-</u>	<u>(124,797)</u>
Net change in fund balance	\$ <u>(152,411)</u>	(1,865)	<u>150,546</u>
Fund balance, beginning of year		<u>1,575,479</u>	
Fund balance, end of year		\$ <u><u>1,573,614</u></u>	

CHUGACH SCHOOL DISTRICT

Chenega School Renovation Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2023

Revenues-		
Intergovernmental-		
State of Alaska	\$	<u>407,229</u>
Expenditures		
Construction and facilities acquisition		
Certificated salaries		12,698
Non-certificated salaries		8,360
Employee benefits		7,541
Staff travel		6,630
Professional and technical services		<u>372,000</u>
Total expenditures		<u>407,229</u>
Excess of revenues over expenditures		-
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>-</u></u>

CHUGACH SCHOOL DISTRICT

Tatitlek School Renovation Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2023

Revenues-		
Intergovernmental-		
State of Alaska	\$	<u>495,360</u>
Expenditures		
Construction and facilities acquisition		
Certificated salaries		13,530
Non-certificated salaries		8,360
Employee benefits		7,874
Staff travel		458,736
Professional and technical services		<u>6,860</u>
Total expenditures		<u>495,360</u>
Excess of revenues over expenditures		-
Fund balance, beginning of year		<u>-</u>
Fund balance, end of year	\$	<u><u>-</u></u>

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2023

Assets	Special Revenue Funds							CHOICE FY22
	NCLB Integrated Program	Title VI-B IDEA	CRRSA Act	Title VI-B Discretionary SPED	School Improvement	Cultural Heritage Improving Learning and Development FY22	Cultural Heritage Improving Learning and Development FY23	
Cash and cash equivalents	\$ -	-	-	-	-	-	-	-
Accounts receivable	2,498	46,813	38,734	1,921	20,000	24,835	57,738	44,260
Due from School Operating Fund	-	-	-	-	-	-	-	-
Total assets	\$ 2,498	46,813	38,734	1,921	20,000	24,835	57,738	44,260
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Unearned revenue	-	-	-	-	-	-	-	-
Due to School Operating Fund	2,498	46,813	38,734	1,921	20,000	24,835	57,738	44,260
Total liabilities	2,498	46,813	38,734	1,921	20,000	24,835	57,738	44,260
Fund balances:								
Restricted:								
Corporate VTE funding	-	-	-	-	-	-	-	-
Committed:								
Student Activity	-	-	-	-	-	-	-	-
Teacher Housing	-	-	-	-	-	-	-	-
Major Minor Maintenance	-	-	-	-	-	-	-	-
Teacher Housing Replacement	-	-	-	-	-	-	-	-
Assigned:								
Voyage to Excellence Program	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-
Total liabilities and fund balances	\$ 2,498	46,813	38,734	1,921	20,000	24,835	57,738	44,260

(continued)

CHUGACH SCHOOL DISTRICT
 Other Governmental Funds
 Combining Balance Sheet, Continued

Assets	Special Revenue Funds					Total Special Revenue Funds	Capital Project Funds		Total Capital Project Funds	Total Other Governmental Funds
	CARES Act TAT Kitchen	Teacher Housing	Student Activity	Voyage to Excellence	PREP		Major Minor Maintenance	Teacher Housing Replacement and Repair		
Cash and cash equivalents	\$ -	-	63,729	-	-	63,729	-	-	-	63,729
Accounts receivable	-	-	-	85,760	368,181	690,740	-	-	-	690,740
Due from School Operating Fund	659	143,794	4,808	218,890	-	368,151	410,681	30,539	441,220	809,371
Total assets	\$ 659	143,794	68,537	304,650	368,181	1,122,620	410,681	30,539	441,220	1,563,840
Liabilities and Fund Balances										
Liabilities:										
Unearned revenue	659	-	-	-	-	659	-	-	-	659
Due to School Operating Fund	-	-	-	-	368,181	604,980	-	-	-	604,980
Total liabilities	659	-	-	-	368,181	605,639	-	-	-	605,639
Fund balances:										
Restricted:										
Corporate VTE funding	-	-	-	3,387	-	3,387	-	-	-	3,387
Committed:										
Student Activity	-	-	68,537	-	-	68,537	-	-	-	68,537
Teacher Housing	-	143,794	-	-	-	143,794	-	-	-	143,794
Major Minor Maintenance	-	-	-	-	-	-	410,681	-	410,681	410,681
Teacher Housing Replacement	-	-	-	-	-	-	-	30,539	30,539	30,539
Assigned:										
Staff development	-	-	-	301,263	-	301,263	-	-	-	301,263
Total fund balances	-	143,794	68,537	304,650	-	516,981	410,681	30,539	441,220	958,201
Total liabilities and fund balances	\$ 659	143,794	68,537	304,650	368,181	1,122,620	410,681	30,539	441,220	1,563,840

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2023

	Special Revenue Funds						
	Broadband Assistance	NCLB Integrated Program	Title VI-B IDEA	Preschool Disabled	CRRSA Act	Title VI-B Discretionary SPED	School Improvement
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other local	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	62,893	-	-	-	-	-	-
Federal sources	-	64,109	119,407	893	119,630	30,000	20,000
Total revenues	<u>62,893</u>	<u>64,109</u>	<u>119,407</u>	<u>893</u>	<u>119,630</u>	<u>30,000</u>	<u>20,000</u>
Expenditures:							
Current:							
Instruction	-	-	-	-	94,540	1,920	20,000
Special education support services - students	-	60,251	115,032	893	-	-	-
Support services - students	-	-	-	-	3,820	-	-
Support services - instruction	62,893	-	-	-	15,195	28,080	-
District administration support services	-	3,858	4,375	-	6,075	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Total expenditures	<u>62,893</u>	<u>64,109</u>	<u>119,407</u>	<u>893</u>	<u>119,630</u>	<u>30,000</u>	<u>20,000</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							Teacher Housing
	Title VI-B IDEA ARP	Small Rural School Achievement Program	Cultural Heritage Improving Learning and Development FY22	Cultural Heritage Improving Learning and Development FY23	CHOICE FY23	CHOICE FY22	CARES Act TAT Kitchen	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	25,900
Other local	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources	12,408	12,862	64,067	158,244	10,340	439,241	5,387	-
Total revenues	<u>12,408</u>	<u>12,862</u>	<u>64,067</u>	<u>158,244</u>	<u>10,340</u>	<u>439,241</u>	<u>5,387</u>	<u>25,900</u>
Expenditures:								
Current:								
Instruction	-	-	1,606	22,931	10,340	427,922	-	-
Special education instruction	330	-	-	-	-	-	-	-
Special education support services - students	11,329	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	11,319	-	-
Support services - instruction	-	12,862	62,461	129,483	-	-	-	-
District administration support services	749	-	-	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	5,387	34,677
Student activities	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	5,830	-	-	-	-
Total expenditures	<u>12,408</u>	<u>12,862</u>	<u>64,067</u>	<u>158,244</u>	<u>10,340</u>	<u>439,241</u>	<u>5,387</u>	<u>34,677</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	(8,777)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-	-	-	(8,777)
Fund balance, beginning of year	-	-	-	-	-	-	-	152,571
Fund balance, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,794</u>

(continued)

CHUGACH SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds				Total Special Revenue Funds	Capital Project Funds		Total Capital Projects Funds	Total Other Governmental Funds
	Battelle	Student Activity	Voyage to Excellence	PREP		Major Minor Maintenance	Teacher Housing Replacement and Repair		
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	25,900	-	-	-	25,900
Other local	34,200	56,833	533,196	-	624,229	-	-	-	624,229
Intergovernmental:									
State of Alaska	-	-	419,968	501,573	984,434	-	-	-	984,434
Federal sources	-	-	-	-	1,056,588	-	-	-	1,056,588
Total revenues	<u>34,200</u>	<u>56,833</u>	<u>953,164</u>	<u>501,573</u>	<u>2,691,151</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,691,151</u>
Expenditures:									
Current:									
Instruction	34,200	-	434,619	68,724	1,116,802	-	-	-	1,116,802
Special education instruction	-	-	-	-	330	-	-	-	330
Special education support services - students	-	-	-	-	187,505	-	-	-	187,505
Support services - students	-	-	144,313	-	159,452	-	-	-	159,452
Support services - instruction	-	-	263,372	73,705	648,051	-	-	-	648,051
District administration support services	-	-	14,986	9,144	39,187	-	-	-	39,187
Operations and maintenance of plant	-	-	33,082	-	73,146	12,786	-	12,786	85,932
Student activities	-	84,129	-	-	84,129	-	-	-	84,129
Construction and facilities acquisition	-	-	-	350,000	355,830	-	-	-	355,830
Total expenditures	<u>34,200</u>	<u>84,129</u>	<u>890,372</u>	<u>501,573</u>	<u>2,664,432</u>	<u>12,786</u>	<u>-</u>	<u>12,786</u>	<u>2,677,218</u>
Excess (deficiency) of revenues over expenditures	-	(27,296)	62,792	-	26,719	(12,786)	-	(12,786)	13,933
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(27,296)	62,792	-	26,719	(12,786)	-	(12,786)	13,933
Fund balance, beginning of year	-	95,833	241,858	-	490,262	423,467	30,539	454,006	944,268
Fund balance, end of year	<u>\$ -</u>	<u>68,537</u>	<u>304,650</u>	<u>-</u>	<u>516,981</u>	<u>410,681</u>	<u>30,539</u>	<u>441,220</u>	<u>958,201</u>

CHUGACH SCHOOL DISTRICT

Broadband Assistance Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	Variance with Final Budget- Positive (Negative)
Revenue:			
Intergovernmental - State of Alaska	\$ <u>62,893</u>	<u>62,893</u>	<u>-</u>
Expenditures:			
Current:			
Support services - instruction - Utility services	<u>62,893</u>	<u>62,893</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

CHUGACH SCHOOL DISTRICT

NCLB Integrated Program Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through the State of Alaska	\$ 64,109	64,109	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	639	-	639
Special education support services - students:			
Certificated salaries	16,204	16,204	-
Non-certificated salaries	18,833	19,051	(218)
Employee benefits	15,356	16,076	(720)
Staff travel	9,219	8,920	299
Total special education support services - students	59,612	60,251	(639)
District administration support services - Indirect costs	3,858	3,858	-
Total expenditures	64,109	64,109	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

CHUGACH SCHOOL DISTRICT

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal education sources passed through the State of Alaska	\$ 121,460	119,407	(2,053)
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	24,000	26,494	(2,494)
Employee benefits	7,200	10,957	(3,757)
Professional and technical services	76,000	63,747	12,253
Staff travel	6,007	13,654	(7,647)
Supplies, materials and media	426	180	246
Other expenses	500	-	500
Total special education support services - students	<u>114,133</u>	<u>115,032</u>	<u>(899)</u>
District administration support services - Indirect costs	<u>7,327</u>	<u>4,375</u>	<u>2,952</u>
Total expenditures	<u>121,460</u>	<u>119,407</u>	<u>2,053</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

CHUGACH SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - Federal education sources passed through the State of Alaska	\$ <u>893</u>	<u>893</u>	<u>-</u>
Expenditures: Current - Special education support services - students - Professional and technical services	<u>893</u>	<u>893</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

CHUGACH SCHOOL DISTRICT

CRRSA Act Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Federal sources passed through the State of Alaska	\$ 158,581	119,630	(38,951)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	84,923	53,225	31,698
Employee benefits	25,147	18,043	7,104
Professional and technical services	-	8,013	(8,013)
Student travel	7,000	15,075	(8,075)
Supplies, materials and media	5,500	184	5,316
Total instruction	<u>122,570</u>	<u>94,540</u>	<u>28,030</u>
Support services - students:			
Non-certificated salaries	-	2,500	(2,500)
Employee benefits	-	1,320	(1,320)
Total support services - students	<u>-</u>	<u>3,820</u>	<u>(3,820)</u>
Support services - instruction:			
Non-certificated salaries	7,444	4,200	3,244
Employee benefits	7,000	289	6,711
Professional and technical services	10,000	10,020	(20)
Supplies, materials and media	2,000	686	1,314
Total support services - instruction	<u>26,444</u>	<u>15,195</u>	<u>11,249</u>
District administration support services - Indirect costs	<u>9,567</u>	<u>6,075</u>	<u>3,492</u>
Total expenditures	<u>158,581</u>	<u>119,630</u>	<u>38,951</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

CHUGACH SCHOOL DISTRICT

Title VI-B Discretionary SPED Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues -			
Federal sources passed through the State of Alaska	\$ <u>30,000</u>	<u>30,000</u>	<u>-</u>
Expenditures:			
Current:			
Instruction -			
Professional and technical services	<u>-</u>	<u>1,920</u>	<u>(1,920)</u>
Support services - instruction -			
Professional and technical services	<u>30,000</u>	<u>28,080</u>	<u>1,920</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

CHUGACH SCHOOL DISTRICT

School Improvement Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Federal sources passed the State of Alaska	\$ 20,000	20,000	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	4,000	4,000	-
Supplies, materials and media	8,300	7,726	574
Employee benefits	-	232	(232)
Staff travel	7,700	8,042	(342)
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

CHUGACH SCHOOL DISTRICT

Title VI-B IDEA ARP Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through other intermediary agency	\$ 38,515	12,408	(26,107)
Expenditures:			
Current:			
Special education instruction - Staff travel	-	330	(330)
Special education support services - students:			
Professional and technical services	6,744	668	6,076
Travel	19,110	-	19,110
Supplies, materials and media	9,988	10,311	(323)
Other expenses	350	350	-
Total special education support services - students	36,192	11,329	24,863
District administration support services - Indirect costs	2,323	749	1,574
Total expenditures	38,515	12,408	26,107
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

CHUGACH SCHOOL DISTRICT

Small Rural School Achievement Program Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental -			
Direct federal education sources	\$ 12,862	12,862	-
Expenditures:			
Current:			
Support services- instruction:			
Supplies, materials and media	-	367	(367)
Equipment	12,862	12,495	367
Total expenditures	12,862	12,862	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

CHUGACH SCHOOL DISTRICT

Cultural Heritage Improving Learning and Development FY22 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Federal sources passed through other intermediary agency	\$ 229,792	64,067	(165,725)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	16,309	-	16,309
Non-certificated salaries	27,010	-	27,010
Employee benefits	32,184	-	32,184
Professional and technical services	-	358	(358)
Supplies, materials and media	8,000	1,248	6,752
Total instruction	<u>83,503</u>	<u>1,606</u>	<u>81,897</u>
Support services - instruction:			
Certificated salaries	64,150	20,965	43,185
Non-certificated salaries	36,700	10,064	26,636
Employee benefits	25,484	21,852	3,632
Staff travel	16,730	5,737	10,993
Professional and technical services	-	1,924	(1,924)
Supplies, materials and media	2,200	1,919	281
Other	1,025	-	1,025
Total support services - instruction	<u>146,289</u>	<u>62,461</u>	<u>83,828</u>
Total expenditures	<u>229,792</u>	<u>64,067</u>	<u>165,725</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

CHUGACH SCHOOL DISTRICT

Cultural Heritage Improving Learning and Development FY23 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - Federal sources passed through other intermediary agency	\$ 344,128	158,244	(185,884)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	-	8,560	(8,560)
Non-certificated salaries	28,120	2,114	26,006
Employee benefits	32,798	4,887	27,911
Professional and technical services	-	2,000	(2,000)
Staff travel	-	89	(89)
Supplies, materials and media	5,282	5,281	1
Total instruction	<u>66,200</u>	<u>22,931</u>	<u>43,269</u>
Support services - Instruction:			
Certificated salaries	78,090	46,628	31,462
Non-certificated salaries	7,020	31,793	(24,773)
Employee benefits	14,759	42,711	(27,952)
Professional and technical services	5,675	1,310	4,365
Staff travel	22,385	4,310	18,075
Student travel	-	2,539	(2,539)
Supplies, materials and media	-	192	(192)
Total support services - instruction	<u>127,929</u>	<u>129,483</u>	<u>(1,554)</u>
Construction and facilities acquisition - Professional and technical services	<u>149,999</u>	<u>5,830</u>	<u>144,169</u>
Total expenditures	<u>344,128</u>	<u>158,244</u>	<u>185,884</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

CHUGACH SCHOOL DISTRICT

CHOICE FY23 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Federal sources passed through other intermediary agency	\$ 495,497	10,340	(485,157)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	73,498	10,340	63,158
Employee benefits	29,399	-	29,399
Professional technical	9,000	-	9,000
Student travel	381,600	-	381,600
Total instruction	<u>493,497</u>	<u>10,340</u>	<u>483,157</u>
Support services - instruction - Staff travel	<u>2,000</u>	-	<u>2,000</u>
Total expenditures	<u>495,497</u>	<u>10,340</u>	<u>485,157</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

CHUGACH SCHOOL DISTRICT

CHOICE FY22 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues -			
Federal sources passed through other intermediary agency	\$ 484,065	439,241	(44,824)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	43,250	44,409	(1,159)
Non-certificated salaries	27,500	-	27,500
Employee benefits	29,715	22,181	7,534
Student travel	381,600	361,332	20,268
Total instruction	<u>482,065</u>	<u>427,922</u>	<u>54,143</u>
Support services - students:			
Non-certificated salaries	-	6,940	(6,940)
Employee benefits	-	4,379	(4,379)
Travel	2,000	-	2,000
Total support services - students	<u>2,000</u>	<u>11,319</u>	<u>(9,319)</u>
Total expenditures	<u>484,065</u>	<u>439,241</u>	<u>44,824</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

CHUGACH SCHOOL DISTRICT

CARES Act TAT Kitchen Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues -			
Federal sources passed through other intermediary agency	\$ 6,046	5,387	(659)
Expenditures:			
Current:			
Operations and maintenance of plant - Supplies, materials and media	<u>6,046</u>	<u>5,387</u>	<u>659</u>
Excess of revenues over expenditures	\$ <u> -</u>	-	<u> -</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u> -</u>	

CHUGACH SCHOOL DISTRICT

Teacher Housing Special Revenue Fund

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

Year Ended June 30, 2023

Revenues -		
Local sources - charges for services	\$	<u>25,900</u>
Expenditures:		
Current:		
Operations and maintenance of plant:		
Professional and technical services		12,734
Staff travel		440
Utility services		4,406
Energy		8,040
Other purchased services		8,499
Supplies, materials and media		558
Total expenditures		<u>34,677</u>
Excess (deficiency) of revenues over expenditures		(8,777)
Fund balance, beginning of year		<u>152,571</u>
Fund balance, end of year	\$	<u><u>143,794</u></u>

CHUGACH SCHOOL DISTRICT

Battelle Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues -			
Local sources - other local	\$ 34,200	34,200	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	1,000	1,000	-
Supplies, materials and media	33,200	33,200	-
Total expenditures	<u>34,200</u>	<u>34,200</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

CHUGACH SCHOOL DISTRICT

Student Activity Special Revenue Fund

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

Year Ended June 30, 2023

Revenues -		
Local sources - other local	\$	<u>56,833</u>
Expenditures:		
Current:		
Student activities:		
Professional and technical services		765
Student travel		68,317
Other purchased services		717
Supplies, materials and media		<u>14,330</u>
Total expenditures		<u>84,129</u>
Excess of revenues over expenditures	\$	(27,296)
Fund balance, beginning of year		<u>95,833</u>
Fund balance, end of year		<u><u>68,537</u></u>

CHUGACH SCHOOL DISTRICT

Voyage to Excellence Special Revenue Fund

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

Year Ended June 30, 2023

Revenues:	
Local sources:	
Other local	\$ 533,196
Intergovernmental - State of Alaska	419,968
Total revenues	<u>953,164</u>
Expenditures:	
Instruction:	
Certificated salaries	231,016
Employee benefits	91,094
Professional and technical services	27,529
Student travel	83,416
Utility services	815
Other purchased services	40
Supplies, materials and media	709
Total instruction	<u>434,619</u>
Support services - students:	
Certificated salaries	5,281
Non-certificated salaries	85,540
Employee benefit	53,492
Total support services - students	<u>144,313</u>
Support services - instruction:	
Non-certificated salaries	138,990
Employee benefits	66,118
Professional and technical services	1,118
Staff travel	1,677
Student travel	3,721
Utility services	14,102
Other purchased services	4,688
Supplies, materials and media	32,958
Total support services - instruction	<u>263,372</u>
District administration support services - Indirect costs	<u>14,986</u>
Operations and maintenance of plant:	
Professional and technical services	11,053
Utility services	2,605
Energy	13,191
Other purchased services	2,114
Supplies, materials and media	4,119
Total operations and maintenance of plant	<u>33,082</u>
Total expenditures	<u>890,372</u>
Excess of revenues over expenditures	\$ 62,792
Fund balance, beginning of year	<u>241,858</u>
Fund balance, end of year	<u><u>304,650</u></u>

CHUGACH SCHOOL DISTRICT

PREP Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 501,573	501,573	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	3,046	10,362	(7,316)
Non-certificated salaries	20,226	18,733	1,493
Employee benefits	8,145	17,280	(9,135)
Professional and technical services	700	12,675	(11,975)
Staff travel	2,360	1,072	1,288
Supplies, materials and media	8,406	8,602	(196)
Total instruction	<u>42,883</u>	<u>68,724</u>	<u>(25,841)</u>
Support services - instruction:			
Certificated salaries	21,750	18,471	3,279
Non-certificated salaries	44,184	30,213	13,971
Employee benefits	23,077	17,362	5,715
Professional and technical services	300	1,500	(1,200)
Staff travel	8,360	5,648	2,712
Supplies, materials and media	1,875	511	1,364
Total support services - instruction	<u>99,546</u>	<u>73,705</u>	<u>25,841</u>
District Administration support services - Indirect costs			
	<u>9,144</u>	<u>9,144</u>	-
Construction and facilities acquisition:			
Professional and technical services	350,000	349,975	25
Supplies, materials and media	-	25	(25)
Total construction and facilities acquisition	<u>350,000</u>	<u>350,000</u>	-
Total expenditures	<u>501,573</u>	<u>501,573</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

CHUGACH SCHOOL DISTRICT

Major Minor Maintenance Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2023

Revenues - local sources - other local	\$ <u> -</u>
Expenditures	
Operations and maintenance of plant:	
Professional and technical services	7,785
Staff travel	1,500
Other purchased services	1,501
Supplies, materials and media	<u>2,000</u>
Total expenditures	<u>12,786</u>
Excess (deficiency) of revenues over expenditures	(12,786)
Fund balance, beginning of year	<u>423,467</u>
Fund balance, end of year	\$ <u><u>410,681</u></u>

CHUGACH SCHOOL DISTRICT

Teacher Housing Replacement and Repair Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2023

Revenues	\$ <u> -</u>
Expenditures	<u> -</u>
Excess of revenues over expenditures	-
Fund balance, beginning of year	<u> 30,539</u>
Fund balance, end of year	\$ <u><u> 30,539</u></u>

CHUGACH SCHOOL DISTRICT

Correspondence Program

Schedule of Revenues and Expenditures -
Budget and Actual

Year Ended June 30, 2023

	Original Budgeted Amounts	Actual Amounts	Variance with Original Budget- Positive (Negative)
ADM	546	514	(32)
Revenues - Intergovernmental - State of Alaska	\$ 2,914,002	2,740,846	(173,156)
Expenditures:			
Correspondence study instruction:			
Certificated salaries	727,729	557,123	170,606
Non-certificated salaries	182,104	166,563	15,541
Employee benefits	637,769	392,441	245,328
Professional and technical services	500,000	550,244	(50,244)
Staff travel	20,000	10,920	9,080
Student travel	-	2,160	(2,160)
Utility services	75,000	107,302	(32,302)
Other purchased services	15,000	19,232	(4,232)
Supplies, materials and media	450,000	366,178	83,822
Tuition - students and stipends	-	3,600	(3,600)
Other expense	-	1,199	(1,199)
Equipment	15,000	10,997	4,003
Total expenditures	<u>2,622,602</u>	<u>2,187,959</u>	<u>434,643</u>
Excess of revenues over expenditures	\$ <u>291,400</u>	<u>552,887</u>	<u>261,487</u>

CHUGACH SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2023

Total fund balance - School Operating Fund	\$	1,573,614
less exemptions per 4 AAC 09.160(a)		
Inventory		90,860
Prepaid items		21,136
Encumbrances		867,552
Federal impact aid received		<u>242,195</u>
Fund Balance Subject to 10% Limitation	\$	<u><u>351,871</u></u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>351,871</u>	=	<u>5.44%</u>
Current year expenditures	6,463,473		

CHUGACH SCHOOL DISTRICT

Exhibit L-1

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Pass Through Number</u>	<u>Assistance Listing Number</u>	<u>Total Grant Award</u>	<u>Federal Share of Expenditures</u>
U.S. Department of Education:					
Passed through the State of Alaska, Department of Education and Early Development:					
Title I-A		IP23.CHSD.01	84.010	\$ 48,175	48,175
School Improvement		SI23.CHSD.01	84.010	20,000	20,000
Total ALN 84.010				<u>68,175</u>	<u>68,175</u>
Title II-A		IP23.CHSD.01	84.367	5,934	5,934
Title IV-A		IP23.CHSD.01	84.424A	10,000	10,000
COVID-19 ESSER III		ER.23.CHSD.01	84.425U	278,854	119,630
Special Education Cluster:					
Title VI-B		SE 23.CHSD.01	84.027	193,023	119,407
Title VI-B Discretionary		DS23.CHSD.01	84.173	30,000	30,000
Section 619		SE 23.CHSD.01	84.173	893	893
Title VI-B IDEA ARP		SE 23.CHSD.01	84.173X	38,515	12,408
Total special education cluster				<u>262,431</u>	<u>162,708</u>
Total passed through the State of Alaska, DEED				<u>625,394</u>	<u>366,447</u>
Passed through Lower Yukon School District:					
CHOICE FY 22	S299A200008		84.299A	484,065	439,241
CHOICE FY 23	S299A200008		84.299A	495,497	10,340
Total ALN 84.299				<u>979,562</u>	<u>449,581</u>
Passed through Bristol Bay Borough School District:					
CHILD FY22	S356A210018		84.356A	299,792	64,067
CHILD FY23	S356A210018		84.356A	344,128	158,244
Total ALN 84.356				<u>643,920</u>	<u>222,311</u>
Direct:					
Title VIII - Impact Aid	11AK20202821		84.041	242,195	242,195
Small Rural School Achievement Program	S358A220004		84.358A	12,862	12,862
Total direct U.S. Department of Education				<u>255,057</u>	<u>255,057</u>
Total U.S. Department of Education				<u>2,503,933</u>	<u>1,293,396</u>
U.S. Department of Agriculture - passed through the State of Alaska - Department of Commerce, Community, and Economic Development					
	None		10.665	169,662	169,662
U.S. Department of the Treasury - passed through the Tatitlek Corporation - COVID-19 Coronavirus Relief Funds					
	None		21.019	31,069	5,387
Total federal financial assistance				<u>\$ 2,704,664</u>	<u>1,468,445</u>

See notes to Schedule of Expenditures of Federal Awards

CHUGACH SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Chugach School District under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Chugach School District, it is not intended to and does not present the basic financial statements of Chugach School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Subrecipients

Chugach School District did not pass any federal funds through to subrecipients during the year ended June 30, 2023.

CHUGACH SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
State of Alaska, Department of Education and Early Development:			
# Foundation	None	\$ 4,547,198	4,547,198
Quality Schools	None	12,724	12,724
PREP - Pre-Elementary	PE 23.CHSD.01	501,573	501,573
Raffle Dividend	None	1,344	1,345
Alaska School Broadband Assistance	SBG-23-010-07	62,893	62,893
# Residential Stipend	None	419,968	419,968
HB 281 One-time funding	None	175,004	175,004
Chenega Bay K-12 School Renovation	GR23-008	5,759,942	407,229
Tatitlek K-12 School Renovation	GR23-009	6,972,263	495,360
Total Department of Education and Early Development		18,452,909	6,623,294
Total state financial assistance		\$ 18,452,909	6,623,294

See notes to Schedule of State Financial Assistance

CHUGACH SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2023

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Chugach School District under programs of the State of Alaska for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Chugach School District, it is not intended to and does not present the basic financial statements of Chugach 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 Chugach School 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	\$ 6,623,294
PERS On-Behalf	22,808
TRS On-Behalf	<u>169,443</u>
Total State Financial Assistance	<u>\$ 6,815,545</u>

COMPLIANCE SECTION

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
Chugach School District
Anchorage, 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 Chugach School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Chugach School District's basic financial statements, and have issued our report thereon dated November 14, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chugach 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 Chugach School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Chugach 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.

Report on Compliance and Other Matters

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

Purpose of this Report

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



Anchorage, Alaska
November 14, 2023

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

Independent Auditor's Report

Members of the School Board
Chugach School District
Anchorage, Alaska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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



Anchorage, Alaska
November 14, 2023

CHUGACH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

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

Unmodified

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

___ Yes X No

Internal control over financial reporting:

Material weakness(es) identified?

___ Yes X No

Significant deficiency(ies) identified?

___ Yes X None Reported

Noncompliance material to financial statements noted?

___ Yes X No

Federal Awards

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

Material weakness(es) identified

___ Yes X No

Significant deficiency(ies) identified

___ Yes X None Reported

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

___ Yes X No

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)?

___ Yes X No

Identification of major programs:

Assistance Listing Number

84.299

Name of Federal Program

Indian Education

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

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes ___ No

CHUGACH SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

The Chugach School District did not have any findings related to the financial statements.

Section III – Federal Award Findings and Questioned Costs

The Chugach School District did not have any findings related to federal awards.

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

Independent Auditor's Report

Members of the School Board
Chugach School District
Anchorage, Alaska

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

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

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

Basis for Opinion on Each Major State Program

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

We are required to be independent of Chugach 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 Chugach School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Chugach 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 Chugach 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 GAAS, *Government Auditing Standards*, and *State of Alaska Audit Guide* requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Chugach School District's compliance with the requirements of each major state program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Chugach 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 Chugach 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 Chugach 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 above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Anchorage, Alaska
November 14, 2023

CHUGACH SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes X No

Significant deficiency(ies) identified?

 Yes X None Reported

Noncompliance material to financial statements noted?

 Yes X No

State Financial Assistance

Internal control over major programs:

Material weakness(es) identified

 Yes X No

Significant deficiency(ies) identified

 Yes X None Reported

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

Unmodified

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

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes No

Section II – Financial Statement Findings

The Chugach School District did not have any findings related to the financial statements.

Section III – State Award Findings and Questioned Costs

The Chugach School District did not have any findings related to State awards.

Chugach School District

Strategic Plan

Goal I: Student Focus –

Engage all students to embrace their education through effective relevant instruction, performance-based curriculum, and individualized education; to empower student ownership of their learning.

Strategy #1: Engage and empower students through individualized education strategies.

1. Student Learning Profiles
2. Individualized Learning Plan
3. Personal Graduation Plan
4. Performance-based advancement in each content area
5. Developmental Standards from preschool through post-graduation

Strategy #2: Engage and Empower Students through effective relevant instructional strategies.

1. Relevant / Local Standards
2. Balanced Instructional Model
3. Thematic Units
4. Holistic Education: Equally valued content areas
5. Engaging opportunities tied to Standards (Sports, Student VOICE, Voyage to Excellence, Further Education opportunities, etc.)

Strategy #3: Utilize appropriate student accountability measures to engage and empower students.

1. Authentic Standard Assessments
2. Districtwide Assessment Inservices for Inter-rater reliability
3. Multiple Format Assessments
4. Web-based Aligned Information Management System (AIMS) for students, parents and staff
5. Alaska State Exams: Standards-based Assessments; High School Graduation Qualifying Exam; English Language Proficiency Assessment; Alternate and Alternative Assessments; Terra-Nova and NAEP Assessments

Goal #2: Staff Focus –

Provide effective professional development and training, encourage collegiality, accountability, and the valuing of all staff members to increase **workforce** effectiveness and ownership.

Strategy #1: Incorporate effective staff training with team-building strategies to increase staff ownership and collegiality.

1. Provide up to 30 days individual and group trainings in a variety of locations.
2. Districtwide training for Generalist Teachers
3. Individual Training Proposal Process
4. Process Training: Outrageous Thinking; Balanced Instructional Model; Thematic Units; Individual Learning Plans; Student Learning Profile Assessment
5. Teambuilding Strategy Training
Staff Ownership of Standards Revision Process

Strategy #2: Utilize appropriate staff accountability measures to engage and empower the Chugach workforce.

1. Performance Evaluation Process
2. Highly Qualified Process
3. Performance Pay
Staff PIER Plans: Plan ~ Implement ~ Evaluate ~ Revise ~ Share/Survey
4. School and Program PIER Plans: Plan ~ Implement ~ Evaluate ~ Revise ~ Share/Survey

Strategy #3: Value Chugach staff through a variety of strategies and supports to increase job satisfaction and effectiveness.

1. Consistent hiring processes and retention efforts
2. Provide Deferred Compensation to encourage increased retention
3. Provide a variety of benefits to meet the needs of staff (retirement, medical/dental, life insurance, personal and sick leave, etc.)
4. Performance Pay based upon Performance Evaluation Process

Goal #3: Shared Leadership Focus-

Encourage shared leadership throughout all levels of the school district: Student Voice teams; Staff Leadership, Administrator Capacity Growth, and Board Leadership Trainings.

Strategy #1: Provide staff leadership opportunities at all levels within CSD.

1. School Site Leadership and Leadership Team

2. Mentorship Opportunities
Performance Evaluation Process Leadership component
3. Program Directors Leadership Roles

Strategy #2: Provide opportunities for CSD Board and Administrator Capacity Growth

1. School Board Retreat Training and AASB Trainings
2. Chugach Leadership Stability / Grow our own Leaders
3. Formalize and update Strategic Plan; School Board Policy Updates
4. School Board and Administrator 360° Evaluation Process

Strategy #3: Provide Student Leadership opportunities through student VOICE site and district team involvement

1. Outdoor Leadership Opportunities
2. VOICE Leadership Standards
3. VOICE Leadership Training Opportunities
4. Student member of School Board; Student member of Community Councils; Student member of Educational Advisory Councils

Goal #4: Financial and Facilities Focus

Embrace **financial and facility efficiencies** through conservative budgeting, assertive fund-seeking, and proactive maintenance and renovation of facilities.

Strategy #1: Encourage excellent stewardship of funding streams through conservative budgeting, as well as assertive grant-seeking efforts.

1. Annual Budget Process
2. Development of Competitive Grant Applications
3. Grant Management Alignment

Strategy #2: Employ efficient and timely maintenance and renovation of school facilities.

1. Annual CIP Proposal Development Process
2. SERRC Preventative Maintenance Process

Strategy #3: Ensure efficient supply order and usage processes are in place.

1. Annual "Next Year" Order Process complete by April
2. Annual Fuel and Air Charter Process
3. Streamline process for payables and payroll

Goal #5: Community and Communication

Valuing all stakeholders and their input on improving the Chugach School District through open and honest communications.

Strategy #1: Activate and sustain EACs for all sites and programs

1. EAC Membership: Recruitment and Approval process
2. Alignment of Educational and Community Services
3. Emulate Community Good Neighbor Spirit

Strategy #2: Provide communication through Student VOICE site and district team involvement.

1. Outdoor Leadership Opportunities
2. VOICE Leadership Standards
3. VOICE Leadership Training Opportunities

Strategy #3: Create and foster partnerships with community, regional, and statewide businesses and organizations that are aligned with, and support, CSD's shared vision and mission.

1. Partner with like-minded school districts for increased opportunities for students and staff, and grant funding collaboration efforts
2. Foster business partnerships for seamless transition opportunities for all students

Strategy #4: Provide regular stakeholder input and communication opportunities

1. Community and Stakeholder Input Surveys and Communication Process
2. School, District and Program Newsletters to Community and Stakeholders

For next August's Action/Strategic Planning Meeting

Please rank the following groups from 1 to 3. 1 being the group you would most want to be in, 2 will be your second choice and 3 will be the group you are least interested in.

_____ Group 1: Student Focus / Community and Communication

_____ Group 2: Staff Focus / Shared Leadership Focus

_____ Group 3: Financial and Facilities Focus

For the remainder of the school year, please provide administration with feedback on what needs attention as far as our goal strategies/ individual bullet points. Please list up to three areas you feel we need to evaluate or focus on.

1.

2.

3.



YOUTH ON BOARDS

WHY YOUTH LEADERS MATTER



YOUTH ON BOARDS

WHY YOUTH LEADERS MATTER

Exploring Youth Representation on
Your Board or Committee

Whether school board, Native Corporation, non-profit or faith organizations, Alaskans are increasing their commitment to working with youth. When youth representation is intentional and supported, Alaskan boards can deeply benefit from youth member's points of view, creative thinking, direct questions and open-mindedness. Fully engaged youth leaders are essential to building positive school climate, learning about youth concerns, and making good decisions as a school board.

Alaskan youth are seeking opportunities to weigh in on decision-making in their communities and schools. When supported, youth board members are not only building leadership skills, but are also learning citizenship and gaining life experiences that they need to be successful adults.

Of course young people cannot be simply “plunked” onto a board and be expected to perform. Like any member they need training and mentoring to be a productive board member.

This booklet, was originally created by an Alaskan student who wanted establish effective intergenerational boards. The ideas and experiences contained in this booklet have been collected from youth who serve or have served on intergenerational boards throughout Alaska.

Published: First printing 2001, revised printing Sept. 2005, 2007. Significant revisions made by AASB - ICE in 2018 by The Association of Alaska School Boards (AASB) through the Alaska Initiative for Community Engagement (ICE).



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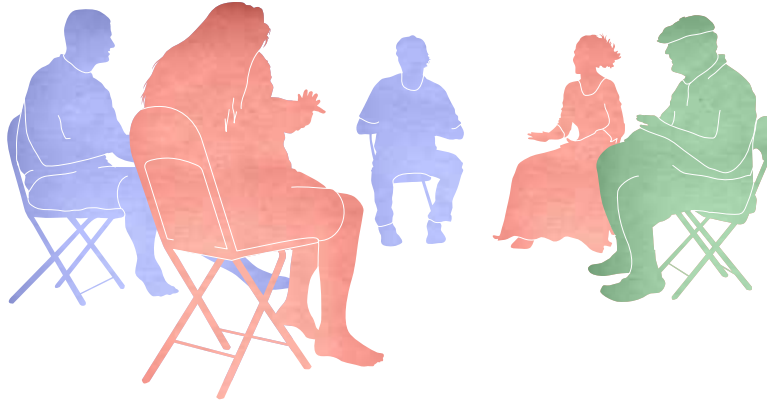
WHY HAVE YOUTH ON YOUR BOARD?

Adults who work with youth on boards gain insights about youth, broaden their own perspectives, and can contribute more effectively to youth success.

Youth representation often increases the relevance, energy and deepens perspectives, and in turn — programs and services are improved as a result.

A youth presence can often result in an increased commitment to the board and a stronger sense of connection to the community. Often board members are more aware of their responsibility to model ideal board behaviors and processes, which can help boards run more smoothly but also help youth feel supported as members.





PREPARING YOUR BOARD FOR YOUTH INVOLVEMENT

Assessing your readiness

Boards tend to work effectively with youth if, prior to including youth members, board members are willing to:

Be flexible with meeting times and locations in order to accommodate school schedules.

Adjust their culture from doing things to and for youth, to working with youth.

Relax their expectations about efficiency while new members are becoming comfortable with the culture of the board and the use of Robert's Rules of Order.

Make some adjustments to the way the board supports its members (such as paying young people in advance for their expenses, providing snacks at meetings, and/or explaining the young person's role to parents/guardians). Have clear conversations regarding adjustments board member should make to help youth members feel comfortable at meetings. AASB can help support this type of conversation through planning and facilitation.

Inform your board in advance of who your new members are and when they will begin attending meetings.

Have a plan for orienting the youth board member to the board, which can include having an "Adult Board Mentor".

Hold meetings at times that are convenient for new members. Take into consideration factors such as school or after-school activities. Occasionally, these times will not be convenient for other board members, so try and reach a compromise.

Assessing your readiness: Is your board ready for involving youth?

The checklist that begins on the next page can be used to help give direction, uncover hidden issues, clarify tasks and provide next steps for getting your board ready for a youth member. Use this as a tool and have multiple people fill it out, including board members, staff and young people previously involved.

(Adapted from “14 Points” by Youth on Board.) Adults can use this checklist to assess your board’s ability to have meaningful youth representation. This tool can help everyone involved comprehend the necessary adjustments and to measure their commitment to these changes. It is important to note that we are not implying that every board must meet all of these criteria.



YOUTH LEADERSHIP RESOURCE CHECKLIST

Decision Making

- We have identified the ways young people can be involved in our decision-making process.
- We know which decisions we want young people to be involved in.
- We have considered how will make decisions so they are empowering to young people on our board

Knowing Why

- We know how youth involvement can benefit youth, adults, and our organization
- We have a clear vision, goals, and objectives for youth involvement on our board.

Assess Your Board

- We know how to build support for youth involvement with our board
- Everyone (board members, staff members, administrators) on our board is committed to successful youth involvement.
- Our board has the time and resources to make a commitment to effective youth engagement.

Organizational Barriers

- There are permanent board policies that support youth involvement in decision-making.
- My board has addressed budget and staff issues related to youth involvement.
- Terms of office and voting rights are equal for young people and adults
- We as a board are willing to adjust our culture to make meetings more friendly to youth.

Personal Barriers

- On our board, young people involved in all issues, not just those that affect their age group.
- Board members have examined their own stereotypes about young people.
- Young people are engaged as decision-makers throughout the organization.

Legal Issues

- My board is aware of the legal responsibilities of involving youth as decision-makers.
- We know our state laws regarding youth involvement in decision-making.

Recruiting

- We have a set recruitment criteria for new youth members (eg. Motivation, diversity, competence, past experiences)
- Our decision-making activities attract diverse groups of young people.
- Our recruitment process educates others about the importance of youth involvement in decision-making.

Orientation Process

- We have an an orientation process for young decision-makers.
- A board member has explained youth involvement to parents.
- We have a process for helping young people understand the roles they will serve.

Develop Young Leaders

- We have a peer training system for young decision-makers.
- We provide opportunities for young people to develop their decision-making skills.
- We support adult allies to youth leaders.

Trainings for Adults

- There is training process for adults supporting youth involvement.
- Our trainings meet the needs of youth and adults.
- Our board culture embraces diverse training interests, needs, and approaches.

Meeting Facilitation

- We use techniques that engage youth and adults throughout our meetings.
- There are opportunities for all members to speak at our meetings.
- Young people have access to the resources needed to participate in board meetings.

Purposeful Youth/Adult Partnerships

- We provide opportunities for youth and adults to build relationships.
- We involve parents in the support of youth decision makers.



PREPARING YOUR BOARD FOR YOUTH MEMBERS

Once your board has decided it is willing to make adjustments and accommodations for youth representatives, some of the following actions would be appropriate for your board to take:

- Provide some materials, including research, explaining why involving youth is important (e.g. *Helping Kids to Succeed*, learn leadership and life skills, improve decision making, and improve their school climates; and increasing community-wide youth engagement in service activities, etc.).
- Propose the idea of having younger members on your board. Remember: people often fear change, so be persistent and let the other members become comfortable with the idea.
- Have a vision for what the board could achieve through youth representation – and share that vision with your board members.
- Help youth assess their own skills and abilities and motivations for joining your board. The checklist below can help youth understand their strengths, as well as areas where they need additional support for effective engagement. Have youth share information on their needs, and set up specific times to check in on how the board is doing in meeting those needs.
- Provide positive examples of youth action/activities already existent in your community.
- Set meetings at times that will be convenient for youth.
- Personally invite youth to attend the meetings as guests.
- Stay positive and resolute. Boards are often comprised of the busiest men and women in a community. Understand that any change in the culture of the board will cause some discomfort for certain members. The youth will be more readily welcomed if no other drastic changes occur.
- Reduce the use of acronyms or provide all members with a card of commonly used terms and acronyms.

- Reach out to other boards that have youth members. Seek to learn from their experiences.
- Set a clear role for the youth board member, including time to speak at each board meeting (such as a student activity report at a school board meeting).

Board best practices for sustained and thriving youth involvement (from principles of youth voice)

- **Respect:** A culture of respect provides all participants with opportunities to speak and learn from each other. This is particularly important for youth to see and understand, and builds up comfort for asking questions, making mistakes or asking for changes to meet their needs as board members.
- **Positive communication:** Youth are best heard when adults step back and listen to understand. Honest, positive and on-going communication is needed for youth to come forward and explain their perspectives and ideas for board direction and decisions.
- **Investment:** Young people need access to ongoing information, training and support to be successful as full board members. Youth must be able to develop their own skills and practice them often to have the confidence to act and speak up in adult situations. Investing in young people on your board takes time and resources, but the results are worth it for the entire board.
- **Meaningful involvement:** Youth roles and board responsibilities should be an integral part of the way the board functions. Developing meaningful engagement means that the recruitment, roles, training and preparation of young people are well thought out and supported across all activities and processes of the board. An assessment of how ready your board is for the meaningful engagement of youth is often necessary to know where you are starting from and what gaps to address.



CREATING YOUTH POSITIONS

Once your board has agreed to have youth representation, a few logistics must be resolved. Of course, each individual board will take its culture into account when determining the extent of the youth's role and involvement. Here are some things to consider:

- If your board is a publicly elected board, for legal reasons you will need to limit your youth representation to an advisory capacity. If this is the case, ensure that youth input is obtained and listened to (i.e., provide a mechanism for youth advisory votes, which will take place before the other members vote).
- If your board is not governed by state or federal statute, and is in control of its own bylaws, you can most likely invite youth to have many of the same “member privileges” as the adults on the board.
- When creating youth positions you may need to adjust your bylaws, board structure, and policies to accommodate the newly created position.
- Consider having a minimum of two youth board members. This will avoid tokenism, increase diversity of opinion and make it easier for youth to participate.

When deciding how the youth member(s) will be chosen, it is a good idea to consider the following questions:

- Is it legally allowable to have youth members chosen in the same way as adult members? (If this is possible, it is probably best to be consistent in the way all members are selected.)
- Will the youth be representing a constituency? If so, should that group select your new member?
- If you are a voting board, is it necessary to select two youth members in order to have an odd number of members for voting?

CONSIDERING LEGAL ISSUES

Looking at the issues and topics that your board deals with will help you determine many things, including the extent of youth involvement and where you should look for new members.

- If your board deals with liability issues, confidentiality, conflict-of-interest hearings, employee contracts, and/or student discipline issues, it is a good idea for your board to have a conversation with a lawyer to determine the appropriate level of youth involvement in these sensitive matters. In many cases, the youth representative is excused from attending these portions of the meetings or hearings.

RECRUITING AND CHOOSING YOUTH REPRESENTATIVES/MEMBERS

It is one thing to create the opportunity for youth representation on your board; it is quite another to find youth with the talent, time, and inclination to join your board. It is best to do a broad-based search and identify several candidates who could best serve your board. Following an interview process, you can select the appropriate candidate.

Make a list of youth whom you personally know through work, church, school, and/or other neighborhood organizations. Invite each member of your board to do the same.

Consider asking the heads of youth-serving organizations to compile a list of recommended youth. (Examples of such organizations include: recreation centers, cultural centers, faith communities, sports leagues, and youth courts.) Ask the school counselors, administrators, teachers, club sponsors, coaches, and PTA members for their list of recommendations, too.

Create an application and ask questions that pertain to your board's issues. Be careful not to make the application a barrier to recruitment. Understand that this will probably be the first application of this kind completed by the youth.

Designate a contact person within your organization. This will help your board evaluate applicants and will allow consistency when dealing with the youth.

Make sure the process is open enough to attract a diverse group of qualified candidates. An easy way to ensure this is working with multiple schools from different areas of your community.

Create a description of the roles, responsibilities, key commitments and timing so youth can make an informed decision if this is something that matches their interests, schedules, etc.

Promote the benefits of involvement: it is a learning opportunity and a way to contribute to the community; it involves "real world" experience; and most importantly, it's an opportunity for youth to voice their generation's concerns.

Selecting qualified applicants:

If you want to choose the most-qualified members, your selection process should not "weed" out candidates; it should bring out the best in them. To ensure the best results, you will have to get to know each applicant.

- Conduct interviews with applicants. Schedule these interviews at youth friendly times and locations.
- Ask for references. A conversation with a parent, teacher, or religious leader can help you evaluate the traits and qualifications of each candidate.
- Search for evidence of the positive contributions each applicant would make. Search for diversity, as well as candidates who possess a desire to advocate, and have a confident voice.

DETERMINING RESPONSIBILITIES

Too many times boards go searching for “that perfect match” rather than finding an “engaging youth” and working to assimilate him or her into the board’s culture. After selecting the youth, have a discussion with your board about the responsibilities of your new member(s). Consider this a continually evolving list: as the youth gains confidence and competence, the board will need to consider some adjustments.

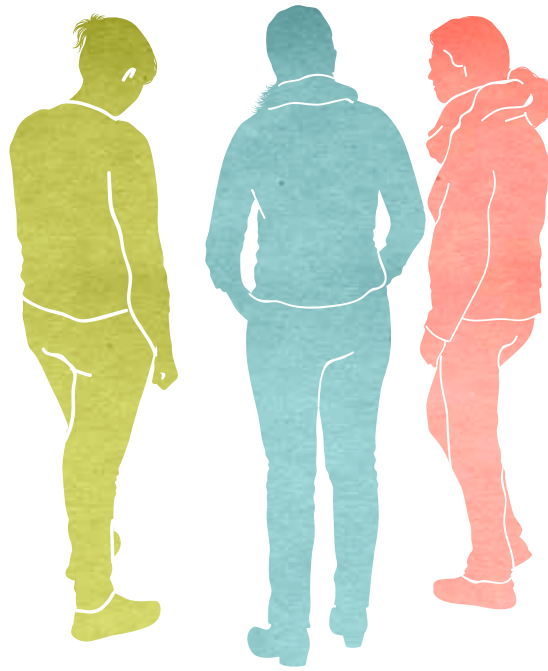
Some possibilities for youth member responsibilities include:

- Placing a member report at the beginning of each meeting. This will allow your youth members to share their involvement in board projects and report back from any other groups or subcommittees they may be a part of.
- Nominating youth to serve as co-chairs of your board and/or as members of your smaller subcommittees.
- Assigning youth to meaningful, necessary tasks, such as minute-taking or contacting other organizations on the board’s behalf.
- Having youth speak at events on behalf of the organization. They can be present and speak up when funding organizations come for on-site meetings and reviews.



EDUCATING YOUTH MEMBERS

- Familiarize new board members with your services and issues by giving them your web site and putting them on your listserv or mailing lists.
- Prepare brief talking points about your services for youth members so they can advocate for the organization.
- Have an elected official or other board member give new members a tour of your facilities.
- Provide all new board members with the history of the board, including previous issues, past actions taken, and other useful information. The more your new members know, the more they will be effective and thoughtful partners on your board.
- When you give your new member any necessary information, include a copy of the minutes from the previous meeting. This will acquaint them with the flow of your meetings and the intricacies of Robert's Rules of Order, if you use them.
- Provide your new members with a copy of the agenda and any needed materials before your next meeting. This way, they can review the information and come prepared.
- Be patient. The new member's learning curve will probably be vertical.
- Make certain your new members know members of the board on a personal level. This simple action will make youth members feel much more comfortable and connected to the board.
- Have an open dialog about appropriate meeting attire. Will the new members dress up, or will the board choose to move in a more casual direction?
- Identify a board member who is willing to act as a mentor. Ideally, this will be a person in a position of leadership (to add credibility). This will also enable them to advocate on the behalf of youth members.
- This "mentor" should meet with new/youth members before their first meeting, to go over issues such as appropriate dress, issues on the board's agenda, etc.



MENTORING YOUTH MEMBERS

Research has identified the following best practices for adults mentoring youth. The Elements of Effective Practice for Mentoring (MENTOR, 2009) provides the following six standards to help mentoring adults incorporate best practices into their day-to-day interactions with youth:

- Recruit an appropriate mentor by realistically describe the role they will play as a mentor to youth board members. Explain the importance of the role, and ask what supports they will need from the rest of the board.
- Screen prospective mentors to determine whether they have the time, commitment, and personal qualities needed to be an effective mentor.
- Train prospective mentors in the basic knowledge and skills needed to build an effective mentoring relationship.
- Match mentors and youth to increase the odds that mentoring relationships will endure. This can take into account the type of support youth need, and the types of skills potential mentors have.
- Monitor mentoring relationship milestones and support mentors with ongoing advice, problem-solving support, and training opportunities for the duration of the relationship.
- Facilitate bringing the match to closure in a way that affirms the contributions of both the mentor and mentee and offers both individuals the opportunity to assess the experience.

LOGISTICS OF SUPPORTING YOUTH INVOLVEMENT

Provide transportation to and from your meetings for your new members. A car ride, or bus, cab, and airfare, should be provided, if needed.

Call the parent(s)/guardian of your new member(s) to compliment them on their child's perceptions. Answer any questions the parents may have. This is an excellent time to build an important link to the new member's home. Provide the parents with all necessary information, including the names and phone numbers of your organization's leaders. Make sure that when you hang up the phone, everyone involved feels supported and validated.

A representative from your board should contact the new member's school and workplace to inform them of the youth's selection to your board – and any absences that will occur as a result. These telephone calls are an excellent opportunity to ask people to congratulate youth on their selection.



NEW YOUTH BOARD MEMBER CHECKLIST

Youth can use this checklist to assess their abilities to provide meaningful representation on a board. This tool can help everyone involved comprehend the necessary adjustments and to measure their commitment to youth board membership. It is important to note that we are not implying that every board, or youth, must meet all of these criteria.

- Am I aware of my job description and what the board expects of me?
- Am I aware of the roles this board plays?
- Has the board communicated the specific objectives they have for me as a youth member?
- Have I identified or been assigned a mentor for my role on the board?
- Do I have the abilities, and knowledge necessary to make ongoing contributions to the board?
- Do I work to know individual board members outside of board meetings?
- Am I aware of the written and unwritten agenda and flow of the board's meetings?
- Am I willing to learn through open and positive conversations about my performance?
- Am I aware of the needs, public positions, and opinions of the youth I represent?
- Do I have the abilities and knowledge to correspond about my governance activities with my community and the group(s) I represent?
- Do I have the abilities, and knowledge to take leadership roles on committees and/or the board?
- Am I willing to reflect on what I want to get out of this experience and am willing to share it with the rest of the board?
- Am I willing to ask questions that give me a better understanding of board activities?
- When receiving feedback, information, and answers to questions, do I recognize the expertise and experience of the adults on my board?

- Am I willing to give my time and attention to all board issues rather than just the ones that affect me and those I represent?
- Do the adult members of the board hold any stereotypes about young people?
- Do I hold any stereotypes about adult board members?
- Have the adult board members received training that allows them to consider their assumptions about “kids these days?”
- Does the board show its appreciation for the good work that I am doing and have done?
- Am I mentoring other potential youth representatives who may replace me?



FOR YOUTH BOARD MEMBERS

Local decision making is based upon civility, personal relationships, and respect. Once the adults on the board reach out to the youth, it is up to us (the youth) to reach back – and we must really stretch in order to make the connection. Here are a few things for us to consider when being selected to a board:

1. **Have confidence in yourself.** By whatever means, you have been selected, appointed, or voted onto the board; you belong there. It will take a few months to get comfortable in your position. In the meantime, just listen, watch, ask questions, and learn.
2. **Find a guide or mentor.** There is an old saying that you can't be a guide unless you are on the journey. Thus, find a guide, coach, or mentor with whom you feel comfortable. This should be someone who has experience with the board and who is willing to learn alongside you.
3. **Be a leader.** You are now in a leadership role – use this role to advance the fact that youth are capable, intelligent, and mature. People are watching you, and you are now seen as an example of all youth. This does not mean that you have to be nervous, or change your whole personality. It does mean that you will be held to a higher standard than some of the youth who are not at the table.
4. **Stay interested and curious.** The issues that a board faces are not always very interesting – to anyone. However, the work of a board is to do all the work it is responsible for, and it is up to you to take responsibility for your learning and contributions. If you look bored, the adults will have a difficult time taking you seriously.
5. **Show up.** If you want the board to invest in you, take the time to invest in the organization and board. Attend all meetings; confirm the dates, times, and locations. Mark them in your calendar.
6. **Use the power you have.** Speak up, if you feel like you have some ideas about how to improve the flow of the meeting, the dialogue between members, or the agenda topics. If you use politeness and do not offend members, they will listen to you. It is also important to know that you are one of many people; don't expect the board to do everything you say. To be treated like an equal means that your ideas are considered to be as valuable as all the others, not more so.

7. **Do something.** Of course you are busy. School, extracurricular activities, work, family obligations, other service commitments – your schedule is packed. However, if you want to be a leader, you will have to take on some projects and deliver on what you promise. Get on a working subcommittee, take on a project, or do some in-depth investigating of an issue or two. The bottom line is that you gain respect by making contributions through action.
8. **Ask questions.** If you have a question, it is likely that someone else has a similar one. Becoming a decision maker is complex. Leaders who are learning ask questions. Asking questions sets a positive tone. So, feel free to ask questions. If you have so many questions that they would actually slow down the meeting to a crawl, jot your questions on a note pad and get your answers during any breaks. The board members will expect you to learn the lingo – so make certain that you are learning as you go. Study their language, use their language – and soon it will become second nature for you, too.
9. **Think about what you want to get out of the experience.** This could be the development of public speaking or leadership skills or a reference for college or additional trainings. Board membership should benefit you individually just as much as it benefits the board. Make sure to communicate your individual wants and needs prior to starting your service, to ensure that they are on the boards radar and are possible for them to help you accomplish.

Ladder of Youth representation on boards

Adapted from “Benefits of Youth Partnerships” by the Seven Circles Coalition Youth Adult Partnerships Project in Sitka, Alaska, from Hart’s Ladder of Young People’s Participation.

Youth-adult, shared decisions

This is the goal. The board is comfortable with the competence and ideas of the youth representative and grants them full voting rights. The entire board works together, equally implementing youth or adult ideas.

Youth-initiated ideas, shared decisions with adults

This board is progressing and allowing the youth to develop ideas.

Adult-initiated, shared ideas with youth

The board then acts upon such ideas, but still sees them as the “youth thing,” which is different from the “adult thing.” And although the adults provide assistance, guidance, and support – they remain the “kid’s thing.”

Consulted and informed, assigned but informed

The youth has a role on the board and is kept informed on all the issues. But the youth is treated as a “kid,” and not a member. During this “consultant” phase, at least one board member asks the youth for his/her opinion. On this rung, adults propose ideas and the youth provides reactions, revisions, and refinements.

Tokenism

The board wants youth representation and puts the youth in the spotlight a great deal, but does not have the time, skills, or culture to allow the youth to be an active participant in the decision-making process. This is when youth are given a role or responsibility, but they have little power, either because they are outnumbered, or the roles they have been given have very little influence.

Decoration

While your board feels the need to have youth representation, it does not have any desire to get anything more than insignificant input from the youth, who is not allowed to have a meaningful role.

Rubber-stamping

The base level, where your board simply wants to be a part of the youth representation movement. This occurs when the board’s image will benefit by having youth representation, but the youth is only there to “rubber stamp” the actions of the board.





RESOURCES

Alaska resources

Association of Alaska School Boards

Alaska Initiative for Community Engagement (Alaska ICE) supports youth skill development through our yearly Youth Leadership Institute (YLI) and Youth Advocacy Institute (YAI) conferences. Additionally, Alaska ICE staff put on workshops that help students build team building, project planning, data analysis, board membership, leadership and advocacy skills.

<https://ice.aasb.org>

Resiliency, Youth Development Program

Division of Behavioral Health

3601 C Street, Suite 934

Anchorage, Alaska 99524

(907) 269-3425

<http://www.dhss.alaska.gov/dph/wcfh/Pages/adolescent/Positive.aspx>

Spirit of Youth

Spirit of Youth is dedicated to creating, promoting and recognizing youth involvement in communities across Alaska.

www.Spiritofyouth.org

The Resource Basket

The Resource Basket supports those who support rural Alaska Native youth through trainings, one on one coaching, or through providing appropriate resources.

www.Resourcebasket.org

National resources

National Center for Nonprofit Boards

Dedicated to increasing the effectiveness of nonprofit organizations by strengthening their boards of directors.

<http://www.ncnb.org>

The Free Child Institute

The Free child Institute teaches youth and adults to work together and transform the world in positive, powerful ways.

<https://freechild.org>

The Innovation Center for Community and Youth Development

Provides resources and training to organizations and communities to increase youth-adult partnerships in creating a just and equitable society.

<http://www.theinnovationcenter.org>

Community Partnerships With Youth, Inc

Offers a training curriculum and provides training to young people about their role as trustees or as partners in the governance process.

<http://www.cpyinc.org>

Youth on Board

Provides consultation and publications to help involve young people in decision making.

<http://www.youthonboard.org>



ABOUT THE AUTHOR

Hans Bernard

After graduating from Chugiak High School in 2001, Hans moved to Salem, Oregon to pursue a bachelor's degree in political science from Willamette University.

While at Willamette, Hans began his career working in the state capitol for then Senate Majority Leader, now Oregon Governor Kate Brown. Hans continued his career in the office of Governor Ted Kulongoski and served as a senior policy advisor on transportation and deputy legislative director. Hans also spent time working at a communications firm in Portland, where he designed and executed numerous public affairs campaigns.

Since 2013, Hans has served as an assistant vice president in the office of government relations at the University of Oregon. His portfolio includes coordinating efforts to secure increased operating and capital funding for public universities. When Hans began at the UO, he was reminded of how small the world can be, discovering that the chair of the alumni association was Carol Comeau, retired Anchorage superintendent.

Hans attributes his career and interest in politics and civic engagement to his time serving as the student on the Anchorage School Board in the late 1990's.

In his free time, Hans enjoys exploring the outdoors in Oregon—especially in the summer months—being an uncle to his niece and nephew, cooking, and traveling.

Alaska Initiative for Community Engagement (Alaska ICE)

A part of the [Association of Alaska School Boards](#) (AASB), the Alaska Initiative for Community Engagement (Alaska ICE) is committed to the success of all students in Alaska. By collaborating with school districts, school boards, and communities, ICE is able to strengthen partnerships that lead to more positive environments and outcomes for youth.

Reach out to Alaska ICE if you need additional tips or support related to youth engagement and support on school boards. We can provide troubleshooting tips, activities to assess your board readiness for youth engagement, trainings for boards, school staff and students. For more information on the trainings and resources available through Alaska ICE visit <https://ice.aasb.org> or call 907-463-1660.



Association of Alaska School Boards 1111 West 9th Street
Juneau, Alaska 99801
Phone: (907) 586-1083
Fax: (907) 586-2995
Website: <http://www.aasb.org>



Division of Behavioral Health
3601 C Street, Suite 934
Anchorage, Alaska 99524
Phone: (907) 269-3425
Fax: (907) 269-3786
Website: <http://www.hss.state.ak.us/dbh/>



Alaska Initiative for Community Engagement
1111 West 9th Street Juneau, Alaska 99801
Phone: (907) 586-1486
Fax: (907) 586-1450
Website: <http://www.alaskaice.org>
Contact AASB with any questions or comments.

Here are some of the primary responsibilities and contributions student advisory members to the school board can make:

1. **Advocating for Students:** They represent the student body's concerns, ideas, and feedback to the board, providing firsthand insights into how policies affect students.
2. **Providing Input on Policy Decisions:** Student advisory members often weigh in on decisions about curriculum changes, school culture, technology usage, mental health initiatives, and extracurricular activities.
3. **Offering Insights on Student Life:** They share information about school climate, trends in student engagement, challenges like bullying or mental health issues, and successes in school programs. A spot will be reserved under “reports” at each Board meeting for the student representative to report to the Board.
4. **Participating in Discussions:** Although they may not have a voting role, student members can still participate in discussions, ask questions, and suggest ideas or alternatives.
5. **Staying abreast of meeting topics and Board processes:** Being prepared for discussion through Boardbook and CSD’s online policy review.
6. **Lobby / Legislative Advocacy:** It is encouraged that the student representative join board members in Juneau to lobby for education legislation.
7. **Collaborating on Initiatives:** They can work with board members, teachers, and administrators to co-develop programs or initiatives, such as wellness days, student councils, or service projects.
8. **Reporting Back to Students:** They communicate board decisions and updates back to the student body, helping keep their peers informed and engaged with school governance.
9. **Developing Leadership Skills:** Serving in this role offers experience in governance, public speaking, and collaboration, which are valuable for personal development and future leadership roles.

Student advisory members provide a bridge between students and decision-makers, fostering a more inclusive, responsive educational environment.

A student advisory member on a school board has an important, yet limited role. To maintain appropriate boundaries, here are things they typically should not be allowed to do:

1. **Voting on Board Decisions:** Most student advisory members do not have voting rights, as they are there to provide insights rather than make binding decisions.
2. **Handling Confidential Information:** Student members should not have access to confidential personnel records, sensitive financial data, or private information about students, families, or staff.
3. **Participating in Executive Sessions:** Executive sessions involve sensitive matters, such as legal issues or negotiations, and are generally reserved for official board members only.

These boundaries help maintain the advisory role’s integrity while ensuring student voices are included in board discussions.



CHUGACH SCHOOL DISTRICT

Date: December 6, 2024

To: Chugach Board of Education

From: Ty Mase

RE: Chief School Administrator Report

Chenega Scope of Work:

As the renovations at Chenega near completion, there is much to be grateful for. While it's frustrating that the project is finishing several months later than expected, much of the delay was beyond the control of both the contractor and the district. Ultimately, we believe UIC did a great job. While they faced some challenges with subcontractors, this is common in today's construction environment. Communication was strong throughout, and we were able to address many unforeseen issues. In the end, the school is now well-equipped with upgrades that should serve it for decades to come. The final renovation included:

1. New metal roofing with 2x10 over framing, new R-40 insulation, rubberized membrane over entire roof and new plywood decking. The system will be vented.
2. New exterior doors and hardware.
3. 15' extended roof eave directly outside classrooms providing an exterior space and to prevent snow shedding against classroom exterior doors.
4. Replacement of kitchen equipment including new hood with built in fire suppression, new range, all new cabinetry and center island with sink.
5. New Gym flooring - cushion backed vinyl sheet product in a wood maple pattern with game lines for basketball and volleyball and school logo.
6. New Vinyl tile and sheet vinyl flooring throughout school.
7. New paint on walls and doors throughout the school.
8. New cabinetry in classrooms including new sinks.
9. New suspended acoustic tile ceilings in Classrooms, Media Center, Office, Work Room, Kitchen, Main Entry.
10. New toilets, urinal, shower heads, toilet partitions and counters in Boys and Girls toilet.
11. Replace drinking fountain in Main Entry.
12. Replace the exterior grating at the Main Entry with concrete slab with ADA accessible curb ramp incorporated.



WWW.CHUGACHSCHOOLDISTRICT.COM



9312 VANGUARD DRIVE ANCHORAGE, AK 99507



907-522-7400

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CHUGACH SCHOOL DISTRICT

13. New Fire Sprinkler System.
14. Replace galvanized water piping with polymer plastic.
15. Replace the boiler system and associated equipment (2 new boilers).
16. Replace Heating and Ventilation system throughout school.
17. New exterior "Conex" with Fire Pump and Fuel Pump north of school building.
18. New Stand-By Generator in weatherproof enclosure north of school building.
19. Replace existing electrical service entrance and branch circuits.
20. Replace receptacles and switches.
21. Provide inaccessible receptacles in areas used by children 7 years and younger.
22. Provide occupancy and daylight sensors for lighting where appropriate.
23. Replace Category 5 telecommunications wiring with Category 6 and add hard wired drops to meet requirements in administrative and instructional spaces.
24. New fill material along and against north side for proper drainage and snow removal.
25. New grading along the east side, regrade the driveway and establish a ditch along road.
26. New CAT Skid Steer purchased for snow removal

Tatitlek Remodel Draft Construction Schedule: Summer 2025:

April – Mobilization and barging begin.

May – Barricades and safety systems, hazmat removal, generator building, roof demolition, hazmat roof abatement, civil/site utilities, Roof build-up framing, demolitions, new roof and flashing, rough mechanical, electrical, sprinkler system. We are communicating with UIC on the availability of the school and making sure construction does not interfere with Cultural Heritage Week.

June – Structural steel underbuilding, concrete, deck modifications and railings, siding removal, rigid insulation, weather barrier, siding installation, interior demolitions, glazings, spray foam, door replacement, interior carpentry, drywall, paint, and acoustical panels/gym accessories.

July – New dishwasher/kitchen appliances, reflected ceilings, flooring, finish carpentry, finish mechanical, electrical, and sprinkler system.

August – New concrete, entry ramp and entry, and flooring, final grading.

September – Additions and corrections, demobilization.

Lessons have been learned by both UIC and CSD with the Chenega project and we are pushing for interior completion by the start of the school year.



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CHUGACH SCHOOL DISTRICT

District Office Scope of Work:

1. Patch and paint entryway, hallways in downstairs office and voyage, several offices/classrooms, upstairs lobby and offices.
2. Patch and paint early childhood room.
3. Flooring in upstairs bathrooms, entryway steps, and carpet in early childhood room.
4. Drains and new fixtures installed in upstairs bathrooms.
5. Boiler work to better regulate heat in the upstairs offices.
6. LED conversion in up and downstairs of DO.
7. New utility sink in boiler room.
8. New receptacles throughout downstairs.
9. Dirt mound from old Voyage construction removed and seeded for yard.
10. Basketball hoop installed.
11. Fence built on North side of property and fence along south property line repaired.
12. New exterior doors (3) for Voyage School and District Office.
13. Extensive weeding and repurposing of equipment / materials.
14. Digitizing student records.
15. Extensive weeding of personnel files and finance documents (as per state statute).

Update on FY25 Federal Appropriations Request:

On November 21st, we spoke with Senator Murkowski's office regarding our \$947,000 appropriations request for the early childhood learning center. The good news is that the request has been included in the Senate appropriations bill. However, if the bill is passed by both houses and signed into law, the agencies responsible for implementing the CDS programs often take considerable time to distribute the funds—sometimes up to a year after the bill's enactment. In summary, the individual I spoke with estimated there's about a 50/50 chance of the funding coming through.

Important Dates to Remember / Fall Happenings:

December 10 – Final Walk-Through/Inspection of Chenega School
December 13/14 – AASB Winter Boardmanship Academy
December 23 to January 9 – Tatitlek Holiday Break
December 23 to January 10 – Chenega Holiday Break
December 23 to January 3 – Whittier Holiday Break
February 7-10 AASB Legislative Fly-In



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CHUGACH SCHOOL DISTRICT

Policy Highlight:

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES (Personal Property)

BP 3270

Note: Borough and city districts should check city and borough ordinances for requirements, if any, regarding sale of equipment.

The School Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district and that the disposal of such property may be in the best interests of the district. Inoperable items remaining after a sale may be disposed of properly.

The Superintendent or designee shall identify to the School Board all inventoried personal property not needed by the district, together with the estimated value and recommended disposition. With School Board approval, the Superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with state and federal law.

Surplus equipment \$5000 or greater, purchased with Federal Fund must comply with Uniform Administrative Requirements - 2 CFR 200.313.

Disposal of items with an estimated value of less than \$5,000 will be left to the discretion of the Superintendent or designee.

(cf. 3440- Inventories)



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Statement of Activity by Fund and Function
October 31, 2024

	<u>Original</u> <u>Budget</u>	<u>YTD</u> <u>Budget</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Variance</u>
<u>Revenues</u>				
Total Revenues	6,370,798.00	2,121,475.73	1,898,840.00	(222,636)
<u>Expenses</u>				
Total Instruction	3,356,432.00	1,117,691.86	798,141.68	319,550
Total Special Education Instruction	167,000.00	55,611.00	25,194.30	30,417
Total Special Education Support Services - Student	279,788.00	93,169.40	76,201.76	16,968
Total Support Services - Instruction	1,273,506.00	424,077.50	86,278.62	337,799
Total School Administration	227,055.00	75,609.32	59,474.51	16,135
Total District Administration	331,875.00	110,514.38	167,772.46	(57,258)
Total District Administration Support Services	347,650.00	115,767.45	196,196.79	(80,429)
Total Operation and Maintenance of Plant	594,589.00	197,998.14	114,849.06	83,149
Total Expenses	6,577,895.00	2,190,439.04	1,540,371.43	650,068
Excess Revenue Over (Under) Expenditures	(207,097.00)	(68,963.30)	358,468.57	427,431.87



CHUGACH SCHOOL DISTRICT

Chuck Totemoff, CEO Chenega Corporation
3000 C Street, Suite 301, Anchorage, AK 99503

Subject: Charitable Donation Acknowledgment

Dear Chuck,

On behalf of Chugach School District, I would like to express our sincere gratitude for your generous donation of \$100,000, received on September 27, 2024. Your support significantly impacts our ability to deliver quality education and programs that empower and enrich the lives of Chenega's students.

This letter serves as confirmation of your contribution. Please note that no goods or services were exchanged for this donation, allowing the full amount of your gift to support our educational initiatives and operations.

Chugach School District is a recognized non-profit organization, operating as a public school district in Alaska. Our Tax Identification Number (EIN) is 92-0057727.

Should you have any questions or need further information, please do not hesitate to reach us at 907-522-7400. Once again, thank you for your support and partnership in making a positive impact on Chenega School.

Sincerely,

Ty Mase, CSA



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CHUGACH SCHOOL DISTRICT

October 25, 2024

Commissioner Bishop,

In accordance with AS 14.03.030 (School Term), our School Board recently approved a change to the school term for Tatitlek School for the 2024/2025 school year. Under this modified term, students in kindergarten through third grade will receive at least 740 hours of instruction and study periods, while students in grades four through twelve will receive at least 900 hours.

We are requesting your approval for this change due to a comprehensive school remodel set to begin in Spring 2025. After the State assessments, Tatitlek School will have its Cultural Heritage Week, followed by two weeks of regular instruction. We propose to release our K-5 students on May 9, after Cultural Heritage Week, which is two weeks earlier than originally scheduled (1,040 hours). High school students will spend an additional week after Cultural Heritage Week helping to pack up the school before departing for their CloseUp trip to Washington, D.C., to complete their school year.

This plan would allow the contractor to begin work inside the school two weeks earlier, increasing the likelihood that we can start on time in the fall. If you find our plan acceptable, your approval would be appreciated.

Sincerely,

Ty Mase
Chief School Administrator



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RESOLUTION OF THE ALASKA STATE BOARD OF EDUCATION AND EARLY DEVELOPMENT

in support of Resolution on Restricting the Use of Cellular Devices During School Hours

Resolution 09-2024

Whereas the alarming effects of the use of electronic communication devices, specifically cellphones, on students' ability to maintain attention and engagement in classrooms, negatively impacting their capacity to gain and retain knowledge, as evidenced by research from the Malaysian Online Journal of Educational Technology (2017), which found that students distracted by mobile phones performed significantly worse on learning assessments compared to those without such distractions; and

Whereas the documented increase in inappropriate behaviors, including cyberbullying, harassment, and the dissemination of inappropriate content, facilitated by the unregulated use of cellular devices in school settings, with data from the Cyberbullying Research Center (2023) showing that 31% of students have experienced cyberbullying and that the availability of mobile phones during school hours can exacerbate these incidents; and

Whereas multiple states, including but not limited to Alabama, Connecticut, Indiana, Minnesota, Delaware, Georgia, Pennsylvania, Arkansas, Louisiana, South Carolina, Arizona, Florida, Ohio, and Oklahoma, have instituted programs, pilot programs, or recommended the restriction or limitation of cellphone use in public schools to combat these issues and foster a more focused learning environment; and

Whereas while restricting the use of cellular devices is necessary to protect the educational experience, it is equally important to ensure that parents and guardians can contact their children through traditional school communication methods in cases of wellness checks, medical concerns, or emergencies; and

Whereas the growing body of research indicating that excessive use of cellphones during school hours can contribute to mental health issues, such as anxiety, social isolation, and increased stress among students, with a study published in the Canadian Medical Association Journal (2020) linking frequent mobile phone use with heightened symptoms of anxiety and depression among teenagers; and

Whereas the implementation of such restrictions should prioritize maintaining an open line of communication between students and their families during legitimate emergency situations;



Let it be resolved that the State Board of Education hereby:

1. **Encourages** all educators, administrators, and relevant school entities to recognize and address the negative impacts of cellphone use in classrooms on students' learning, social development, and overall well-being, supported by findings from Computers in Human Behavior Reports (2021), which demonstrate that banning mobile phones in schools resulted in improved learning, particularly among low-achieving students; and
2. **Calls for the development** of a comprehensive model policy to be written by the Department of Education and Early Development prohibiting the use of cellular phones and other electronic communication devices during class hours, except in cases of emergency or when explicitly allowed by an instructor for educational purposes; and
3. **Urges** Alaska's local school district governing boards to formally review and consider implementing such policies, with clear guidelines for disciplinary measures in cases of non-compliance; and
4. **Requests** that all staff members in supervisory roles, including teachers, administrators, and support personnel, actively enforce the policy, if adopted, and ensure that students adhere to the restrictions, while also providing clear alternatives for emergency communication with families; and
5. **Encourages** the establishment of designated times and spaces, such as lunch breaks or specific periods, where students may responsibly use their cellular devices under appropriate supervision, recognizing the importance of balancing restrictions with students' need for personal communication; and
6. **Further recommends** local school boards to periodically review the effectiveness of the policy by conducting surveys among students, parents, and faculty, as well as analyzing its impact on student performance, classroom behavior, and mental health outcomes, adjusting the policy as needed. A longitudinal study from the American Psychological Association (2019) supports this review, indicating that students in schools with cellphone restrictions showed lower levels of stress and higher levels of academic achievement; and
7. **Supports** providing professional development for educators on managing the integration of technology in a way that enhances learning while minimizing distractions, and offering students guidance on responsible digital habits. Research from Pew Research Center (2018) found that students who received education on responsible phone usage were better able to self-regulate their device use, improving focus and reducing distractions in class.



Be it further resolved that the Department of Education and Early Development should support:

- All individuals in a supervisory or administrative capacity to uphold and enforce this policy, if adopted.
- Exceptions for medical conditions or other specific needs will be accommodated upon formal request.
- Schools communicating clearly with parents and guardians about alternative methods to contact their children during school hours for emergencies or urgent situations.

This resolution is proposed in the interest of fostering an environment conducive to learning, safety, and the holistic development of students, supported by substantial research demonstrating the positive impact of restricting cellular device usage during school hours.

References:

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A handwritten signature in black ink, appearing to read "Lorri Van Diest".

Lorri Van Diest
Second Vice Chair, State School Board of Education

10.09.2024

Date



CHUGACH SCHOOL DISTRICT

October 28, 2024

Dear Gabby, Elle, and Shelton,

We are thrilled to invite you to participate in an incredible opportunity to learn firsthand about the legislative process and the impact you can make on education policy! From February 8th to February 10th, the Alaska Association of School Boards (AASB) will sponsor a Legislative Fly-In to Juneau, Alaska, where students will join school board members to advocate for vital education legislation and funding.

During this event, you'll have the chance to:

- Learn about the legislative process and how decisions are made at the state level through hands-on training sessions.
- Meet with legislators and advocate for education issues affecting students and schools across Alaska.

This experience is invaluable for students interested in civic engagement, leadership, and making a meaningful difference in Alaska's educational landscape. Not only will you gain skills and knowledge that will serve you well beyond this event, but you'll also have the unique opportunity to be a voice for your school and community.

Details:

- **Event Dates:** February 8 - 10, 2024
- **Location:** Juneau, Alaska
- **Attendees:** CSD Administration (1), School Board Members (2), and Student Reps (3)

We are committed to supporting your participation and can assist with any travel-related arrangements. If you would like to join us for this experience, please respond by December 1, 2024 to confirm your interest. If you have any questions, please feel free to reach out to Serena at the district office at 522-7400.

Sincerely,



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907-522-7400

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CHUGACH SCHOOL DISTRICT

[Your Name]
[Your Position]
[School/District Name]



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THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

**Department of Education
& Early Development**

OFFICE OF THE COMMISSIONER

333 Willoughby Ave., 9th Floor, SOB
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.2800
TTY/TDD: 907.465.2815
Fax: 907.465.2806

October 28, 2024

Ty Mase, Chief School Administrator
9812 Vanguard Drive
Anchorage, AK 99507

Dear Mr. Mase:

This letter is in response to your request dated October 25, 2024, to waive the provisions in AS 14.03.030 that a school term include at least 170 student days and 180 total days in session or 740 hours of instruction for K-3 and 900 hours for grades 4-12. You requested that the Tatitlek School, grades k-5, be released on May 9, 2025, two weeks early to accommodate a comprehensive school remodel. This release date still provides students in K-5 to receive 1040 hours of instruction.

The calendar waiver request is approved. Please be sure to update each calendar in the online calendaring tool.

If there is any other way the Department can offer support, please let us know. Brendan Verbrugge (Brendan.verbrugge@alaska.gov) is available to assist if needed.

Sincerely,

A handwritten signature in black ink, appearing to read "Deena Bishop".

Dr. Deena Bishop
Commissioner

Cc: Brendan Verbrugge, Research Analyst

I am thankful for FOCUS because

- When all other programs fail to own up to expectations or even their own handbooks/requirements, Seth Haines has been there constantly providing advice, reassurance, and resources. We fully appreciate the open-minded way that Focus operates and how much support we receive.
- There is no way I could homeschool my kids without everyone's help at focus. You are all so amazing. Thank you
- The staff at Focus is an endless resource of knowledge! No matter how many questions I ask, everyone is so patient and kind. You all certainly make homeschooling easier.
- They allowed our homeschool journey to reach unimaginable heights and provide priceless memories.
- They are encouraging
- They are available to answer my questions regarding legal requirements and help me through them.
- They can help with questions I have about various aspects of teaching and schedule organization.
- They provide a wealth of resources, such as knowledge about classes and curricula, allotments, scheduled activities with other homeschoolers, and the resource room.
- Of the treats they have when we go into the office.
- They're nice and they're willing to do things.

- Because we have reimbursement money.

- I've been with them for over 14 years and love them like family!

- It gives me the resources and freedom to pursue my passion for learning.

- I'm so thankful for Leadership and all the people I meet and become friends with in leadership, for the events we do and how much fun they are

- I get the opportunity to be in the leadership team. I have grown friendships and learn how to do life things. I'm thankful that focus has a great family environment.

- They really helped us get into the rhythm of homeschooling and with the help and guidance of everyone at focus our now 1st grader is in high level math and is getting the hang of reading and writing so quickly. I recommend focus to anyone who's

looking around and asks us



- I am thankful for FOCUS because it allows me to have a more active role in teaching my child in the context of our family's values. It also allows me to arrange out-of-home activities that would probably not be available to my kids in government schools. Although a certified teacher myself with many teaching resources and years of experience, I appreciate the support of our advising teacher, who has pointed me toward opportunities and resources of which I was unaware.

- I am thankful for FOCUS because I get to be on the Leadership Team.

- It has helped me expand past boundaries i didn't plan on going past before

- It allows us the flexibility to work at home and study the things that our children are interested in and want to explore!

- It has given me the opportunity to explore the things that I enjoy learning about.

- Of the opportunity that I have to be apart of the leadership team and all the friendships I've made because of that. And that everyone here is always very welcoming and friendly

- Dear Mrs. Dougherty, Thank you for your kindness, and thanks for being the Best and the greatest Head Teacher in the World. Love, your student :)

- Mrs. D has been a long-time friend of the family, and I am thankful for that.

- They do fun stuff, like activities.

Chenega EAC Meeting Agenda
December 5, 2024
Time: 3:45 p.m.
Chenega Community School

In attendance: Call to Order: Camille Parry, Sue Parker, Steve Kashevarof. Terri Michener, Gail Evanoff, Melonie Kashevarof

1. Welcome and opening remarks.
 - Review and approval of the previous meeting's minutes.
2. **Election of officers: Melonie Kashevarof, president, was unanimous. Terri Michener- Secretary.**
3. **Head Teacher's Report**
 - School Update: The final Walkthrough is set for next week. The Boilers are operational, and the fire suppression still has some kinks that must be worked out. Once a matching tile for the patchwork has been found, the final bathroom tiling will occur in the spring. Other than that, everything is good to go. A special thank you to Craig for coming up and helping hang up the whiteboards and bulletin boards.
 - Close-Up (Washington D.C. and New York City): The first down payment has been made. Students have signed travel contracts: parents will have to pay back \$500 if students back out of the trip. Students will also not be eligible for travel for the remainder of the school year.
 - Doug Penn will be here on Monday, December 9, 2024. He will also be here January 20-22nd, 2025
 - Raven Parry joined the Chugach team as a Teacher's Aide. She works in both classrooms from 9 to 12, Monday through Friday.
 - Breakfast Is now being served.
 - Saturday School: December 14, 2025.
 - Christmas Silent Auction and Dinner and program (please record. Steve will record) will be held Saturday, December 14, 2024, @ 5:30. We have donations from AAT and Midnight Air and a few crafters. The Chenega IRA Council generously provided dinner. Please bring any auction items to the school before the auction so that we can price them.
4. **Mrs. Parker's Report:**
 - The kids are working hard. The kids decided to read poems and sing two songs for the program with the whole school. Each student will read poems covering their December literacy goals for the state.
 - Next week, they will be making gingerbread men. They will incorporate reading and math into the activity.
 - They have been working hard on reading, math, cutting, and coloring. Working with preschool colors.
 - Raven works with Melodie and Wright, while Sue works with the other kids. She also takes the kids to the gym each day.

- Their cup of kindness activity is going well. They are beginning to look for random acts of kindness. The kindness cup is almost full.
- 5. **New Business:**
 - Melonie asked about NYO. She is willing to open a bakery for it, selling fresh baked goods. She would like to use the school for that.
 - Gail would like to see a student council to be officially organized.
 - Gail wants to know if we have school gear on the table.
 - 1. Community Design Contest
 - Melonie has crochet items for the
 - We need to start using the budget for these trips so that we know what we need to do to be successful on these trips.
 - 1. Possible fundraisers:
 - 1. Super Bowl dinners to be delivered
 - 2. Luau
 - 3. Valentine's Day dinner/Spaghetti, meat sauce, garlic bread
 - We would like to start an EAC fund
- 6. **Adjournment 5:01 p.m.** The next meeting is on Thursday, February 6, 2024



CHUGACH SCHOOL DISTRICT

MEMO 24-11

TO: CSD School Board
FROM: Ty Mase
DATE: 12-06-24
RE: David Totemoff Memorial Scholarship

BACKGROUND:

The Board decided last year to offer the David Totemoff Memorial Scholarship at the end of each semester since CSD has students graduate at different times. This year we have received one application and it is recommended that we fund this award this semester in honor of David and his dedication and contributions to our children.

SUGGESTED MOTION:

A motion to award the following students a \$1,000 David Totemoff Memorial Scholarship:

1. Kelsey Korbe



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MEMORANDUM # 24-09

TO: CSD School Board

From: Ty Mase, CSA

DATE: December 6, 2024

RE: Washington DC CloseUp Trip Approval

BACKGROUND: BP 6153 SCHOOL-SPONSORED TRIPS

The School Board recognizes that school-sponsored trips are important components of a student's development. Besides supplementing and enriching classroom learning experiences, such trips encourage new interests among students, make them more aware of community resources, and help them relate their school experiences to the outside world. The School Board believes that careful planning can greatly enhance the value and safety of such trips.

All trips involving out-of-state travel shall require the prior approval of the School Board. Other trips may be approved by the Superintendent or designee. Site Administrators shall ensure that teachers develop plans which provide for the safety of students and their proper supervision by certificated staff on all school-sponsored trips. Other school employees and parents/guardians also may participate in this supervision and may be asked to attend preparatory training sessions and/or meetings.

All school sponsored trips should be tied to Chugach School District's Educational Standards.

DETAILS: Two Washington DC CloseUp trips are planned for this Spring.

Chenega / Tatitlek Trip – May 17th-24th

- Overview: The High School trip includes 5 days in DC and 2 days in New York City.
- Student/Chaperone Numbers: Tatitlek has 7 students attending/1 chaperone (Nichole). Chenega has 3 students and/1 chaperone (Camille)
- Funding: Our funding source is Chugachmiut Education Department through the ACES grant. It funds the entire trip for Alaska Native students and a chaperone. We will pay for the remainder one student from Tatitlek and two from Chenega through our student council accounts.
- Standards: Level 8 Standards Civics and Government

Focus Homeschool Trip – March 29-April 4

- Overview: This is the High School program and this specific trip includes 5 days in DC – Focus will not participate in the NYC supplemental trip.
- Student/Chaperone Numbers: Valdez, Fairbanks, Anchorage – 13 students. 6 parents
- Funding Sources: Students will use allotment, fundraising dollars, and a district contribution.
- Standards: Level 8 Standards Civics and Government

STUDENT PRESENTATIONS:

It will be asked that participating students present back to the Board after their trips.

SUPERINTENDENT RECOMMENDATION:

It is recommended the Chugach School Board approve Memo #24-09 allowing students to travel to the Washington DC CloseUp Program.

THE STUDENT EXPERIENCE

The Close Up experience is one you'll carry with you for life, immersing you in two of the world's most **thrilling and important cities**. As you explore **famous memorials, museums, and institutions of government** and culture, you'll **discuss the issues** that matter to you, **find your voice as a citizen**, and **forge lasting friendships** with peers from across the United States!



SUNDAY

Arrive in Washington
Meet your Close Up concierge and **explore the city** with your school

Welcome Dinner

Program Orientation & Community Building
Meet Close Up staff and **review your purpose and goals** for the week

Opening Workshop*
What are the **biggest issues we face** in our democracy today?

Facts & Fun: Ultimate Trivia Night
Show off your **knowledge of Washington** with teammates from across the country

**Workshops are small learning communities made up of students from various states. Each workshop community is led by the same Close Up program instructor for the duration of the trip.*

*** Study visits led by highly trained instructors provide unique opportunities to learn using historic sites and institutions as living classrooms.*

Sample schedule subject to change.

Ready for a once-in-a-lifetime experience? Your adventure awaits!

MONDAY

American Political Values Study Visit**
How do the values of **liberty, equality, and justice** impact trends and ideas in the U.S. political system today?

Jefferson Memorial—What is the significance of liberty in the Founding Documents?

FDR Memorial—How was equality defined by FDR and his New Deal?

MLK Memorial—How did MLK influence the value of justice in the Civil Rights Movement?

Lunch at Reagan Building and International Trade Center

Smithsonian Institution Exploration
Visit one of the **world-renowned museums** to learn about history and culture

American Political Values Workshop
Examine the connections between **liberty, equality, and justice**

Dinner at Hotel

Current Issues Discussion
Debate hot topics with new friends from across the nation

TUESDAY

War Memorials Study Visit
What do the **WWII, Vietnam Veterans, and Korean War Veterans Memorials** say about **those who have served and sacrificed**?

Lincoln Memorial
How does the **imagery of this memorial** portray Lincoln's legacy?

Capitol Hill Group Photo

Lunch at L'Enfant Plaza

National Politics Seminar
Gain **inside access and discuss current issues** with a Washington lobbyist, journalist, or policymaker

Citizen Action Site
Get inspired by **examples of citizens making a difference** in their communities and the nation

U.S. Marine Corps Memorial
Visit the larger-than-life representation of the **iconic flag-raising at Iwo Jima**

Dinner at Pentagon City

Mock Congress Workshop
Debate, amend, and vote on the same issues elected representatives are currently considering

WEDNESDAY

Capitol Hill Day
Walk the halls of Congress and get an **exclusive, insider's look** at how our government operates

Meet with your members of Congress or their staff

Attend **congressional committee hearings** to see how laws are formed

Explore the **Capitol Visitor Center and Museum**

Have **lunch at Longworth Cafeteria**, a hot spot for Washington insiders

Visit the **Supreme Court**, where landmark cases are decided

View the symbolic art and architecture at the **Library of Congress**, the largest library in the world

Witness the **Senate and House of Representatives** in action in the galleries

Dinner at Union Station

Washington Cultural Event
See a **show** at a famous theater or experience a **night on the town**

Social Time

THURSDAY

White House Study Visit
Discuss the role of the **executive branch** as you walk through the president's neighborhood

Citizen Action Seminar
Hear from an **advocacy organization** about how they are impacting the community

Neighborhood Study Visit and Lunch
Get off the beaten path in neighborhoods such as **Dupont Circle and Chinatown**

Air Force Memorial
Honor those who have served in the Air Force and get a breathtaking view of the city

Arlington Cemetery
Visit our nation's most hallowed ground and **witness the Changing of the Guard**

Closing Reflection
How will you **stay engaged** on issues that matter to you?

Banquet and Dance
Have a **memorable, fun-filled evening** with your new friends before leaving Washington

FRIDAY

Depart for New York City

Lunch in Upper West Side Neighborhood

Central Park Study Visit
Explore landmarks such as **Strawberry Fields, Imagine Circle, and Belvedere Castle**

Metropolitan Museum of Art Study Visit
Examine history through art at one of the **world's largest and finest art museums**

Dinner in Times Square
Enjoy **dinner under the bright lights** in the heart of the Big Apple

Times Square Study Visit
Visit **Broadway** – "The Great White Way" – in New York City's famous **Theater District**

Performance at a Broadway Theater
See a show and experience first-hand why New York City is considered the **cultural capital of the nation**

SATURDAY

Ferry Ride from Battery Park to Ellis Island

Statue of Liberty & Ellis Island Study Visit
Learn more about the **universal symbol of freedom and democracy**

Lunch and Study Visit in the Financial District

9/11 Memorial Study Visit
Reflect on the significance of this **world-changing event**

Brooklyn Bridge Walk
Take in **astonishing views** of the city from this **iconic bridge**

Dinner in Little Italy

Rockefeller Plaza
See 360° views of New York City from the **Top of the Rock**

SUNDAY

Sightsee in the Big Apple
Prior to your departure, **spend time in the city** with your school

Depart for Home

CALL: 800-CLOSE UP (256-7387)

VISIT: www.CloseUp.org

EMAIL: info@closeup.org

MEMORANDUM # 24-09

DATE: December 6, 2024

TITLE: Certified Contracts

BACKGROUND: School Board Policy 4112.1 states that Board approval is required for all teacher and administrator contracts:

1. Mike Briseno – Voyage Teacher, Anchorage / Whittier
2. Stephanie Burgoon – Voyage and Whittier Administrator, Anchorage / Whittier
3. Annie Dougherty – Focus Teacher, Fairbanks
4. Seth Haines – Focus Teacher, Fairbanks
5. Chris Irvin – Counselor / Voyage Teacher, Anchorage
6. Andrea Korbe – Elementary Teacher, Whittier
7. Molly Lashier – Focus Teacher, Anchorage
8. Shannon O'Brien – Focus Teacher, Anchorage
9. Jed Palmer – Secondary Teacher, Tatitlek
10. Nicole Palmer – Elementary Teacher, Tatitlek
11. Douglas Penn – District Administrator, Anchorage
12. Melissa Rowland – Focus Teacher, Fairbanks
13. Kat Lien - Focus Teacher, Mat Su
14. Breanna Hylwa - Focus Teacher, Mat Su
15. Ryan Schmidt – Technology/Maintenance Lead, Anchorage
16. Christine Traeger – Focus Teacher, Mat Su
17. Tanya Wimer – Preschool Lead / Focus Teacher, Fairbanks
18. Megan Maloney – Middle/High School Teacher, Whittier
19. Josh Hall – Middle/Secondary Teacher, Whittier
20. Jen Childress – Middle/Secondary Teacher, Whittier
21. Adeline Knavel – Elementary Teacher, Whittier
22. Camille Parry – Elementary Teacher, Chenega
23. Suzanne Parker – Secondary Teacher, Chenega
24. Lori Montes – Focus Teacher, Valdez

CHIEF SCHOOL ADMINISTRATOR RECOMMENDATION:

The CSA recommends the Board approve all teacher and administrator contracts recommended for the 2024/2025 school year.

SUGGESTED MOTION:

A motion to approve memo 24-09, approving all teacher and administrator contracts for the 2025/2026 school year.



CHUGACH SCHOOL DISTRICT

Chugach School District - Bid Sheet for Sale and Disposal of Surplus Property

Property Description:

- **Item Name:** Bobcat Skid Steer Loader
- **Make/Model:** Model 751
- **Identification Number/Serial Number:** 515731501
- **Condition:** Good – low hours (475)
- **Estimated Value:** \$12,000

Bidding Information:

1. **Minimum Bid Amount:** \$10,000
2. **Bid Submission Deadline:** December 20, 2024, 12pm
3. **Bid Opening Date:** December 20, 2024, 1pm
4. **Location of Property Viewing:** Whittier School, Whittier, AK

Bidder Information:

1. **Name of Bidder:**
2. **Contact Information:**
 - a. **Phone:**
 - b. **Email:**
 - c. **Address:**
3. **Bid Amount:**
4. **Signature:** _____

Terms and Conditions:

1. **Payment Terms:** Payment in full by certified check within 5 days of bid acceptance.
2. **Condition of Sale:** Property sold "as-is" with no warranties expressed or implied.
3. **Removal of Property:** Buyer is responsible for removal within 5 days after payment.
4. **Compliance with District Policy:** All sales are subject to CSD Board policies regarding the disposal of personal property, including final approval by the Board as required.



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CHUGACH SCHOOL DISTRICT

RESOLUTION #24-04

RESOLUTION Supporting a statutory funding increase to the residential school per-pupil monthly stipend

WHEREAS, Alaska’s residential school programs deliver high-quality career and technical education (CTE) programs of study as well as collegiate-level coursework through Advanced Placement/dual-credit programming,

WHEREAS, Alaska’s residential school programs graduate hundreds of young Alaskans every year ready to enter the workforce, to enlist in the armed forces, or to enroll in post-secondary education opportunities,

WHEREAS, residential school funding per current Alaska statute 14.16.200 has remained flat since the 2014-2015 (FY15) school year,

WHEREAS, recognizing the need for additional funding, the legislature and the governor provided one-time appropriations totaling \$3,633,950 over FY23, FY24, and FY25,

WHEREAS, during FY24, the cost of delivering room and board services was approximately \$12,750 per student (double the revenue from statutory state stipend funding), and

WHEREAS, without a funding increase, the FY26 per-pupil monthly stipend funding amount intended to cover room and board expenses will revert to statutory FY15 funding levels,

NOW, THEREFORE BE IT RESOLVED:

The Chugach School District Board of Education urges the legislature and the governor to support the following update to Alaska statute 14.16.200(b)(2):

- (A) for the Southeast Region (Region I), \$2,460;
- (B) for the Southcentral Region (Region II), \$2,400;
- (C) for the Interior Region (Region III), \$2,904;
- (D) for the Southwest Region (Region IV), \$3,018;
- (E) for the Northern Remote Region (Region V), \$3,552.

ADOPTED this _____ day of _____, 2024 by the Chugach School District Board of Education.

Signature of Board Officer

Signature of Board Officer



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BP 6161.6 AI Usage by Chugach Students and Staff

This policy encourages responsible, ethical engagement with AI while maintaining the integrity and privacy of the educational experience for all members of the school community.

Purpose:

The purpose of this policy is to establish guidelines for the responsible and ethical use of Artificial Intelligence (AI) technologies by students and staff within Chugach School District. This policy aims to ensure that AI tools are used to enhance learning and support district goals while safeguarding student data, privacy, equity, and the integrity of educational practices.

Appropriate Uses of AI: Students and staff are encouraged to use AI tools in the following ways, provided they adhere to ethical standards, protect privacy, and comply with district goals:

For Students (based on criteria set by staff):

- Personalized Learning Support, Academic/Study Support, Research and Exploration, Writing and Revision Assistance, Language Learning, Creativity and Brainstorming, Time Management and Organization, Educational Games and Simulations, Collaboration and Communication, etc.

For Staff (based on criteria set by the district):

- Data-Driven Instruction/Insights, Administrative Efficiency, Professional Development, Personalized Learning, Content Creation, Collaboration and Communication, etc.

Inappropriate Uses of AI: The following uses of AI by students and staff are prohibited, as they violate ethical standards, district policies, or the integrity of the educational environment:

For Students:

- Academic Dishonesty/Plagiarism, Misrepresentation, Cyber Bullying, Bypassing Learning, Unauthorized Access, Inappropriate Content Creation, Avoiding Critical Thinking, etc.

~Students should use AI responsibly, ensuring it complements their learning rather than replacing their effort and intellectual integrity.

For Staff:

- Violation of Student Privacy, Bias in Decision-Making, Over-Reliance on Automation, Automated Grading Without Oversight, Use of AI w/o Attention to Customization, etc.

~Teachers should use AI as a supportive tool, not as a substitute for their professional judgment, personalized instruction, or ethical responsibilities.

Privacy and Data Protection: All use of AI technologies must comply with applicable privacy laws and district policies.

- **Student Data:** AI tools must adhere to strict data protection protocols and be transparent about how data is collected, stored, and used.
- **Consent:** Parents/guardians must be informed of any AI tools used that collect individual student data, and appropriate consent must be obtained when necessary.
- **Transparency:** Staff should ensure that students understand when AI is being used and how it impacts their learning.

Training and Professional Development

- **Staff Training:** The district will provide ongoing training for staff on the ethical, effective, and responsible use of AI in the classroom and administrative roles.
- **Student Education:** Schools will educate students on the appropriate use of AI tools, including understanding its benefits and limitations, and promoting digital citizenship.

Monitoring and Review

- The district will regularly review AI tools used in the educational setting to ensure they align with this policy. Updates to the policy will be made as needed to adapt to the evolving landscape of AI technology.

Consequences for Policy Violations

- Any violation of this policy may result in disciplinary action according to district policy and procedures.

AASB POLICY REFERENCE MANUAL UPDATE SERVICE

SUMMER 2024 UPDATE

INSTRUCTION SHEET

NOTE: This packet includes only those policy manual pages that have been revised, deleted or newly established. Full text pages are included and are to be substituted as indicated below. Additional updates will be forthcoming in the fall of 2024.

For ease of School Boards, AASB has identified those portions of the Update that require formal Board action in order to implement the policy changes. This is indicated by a “Yes” or “No.” A “No” is used if changes have been made only to an AR or an Exhibit, or if policy changes are limited to explanatory notes, legal reference or cross-reference updates, or minor grammatical or stylistic changes that have not changed the policy meaning.

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
<u>ARTICLE 0, Series 0000 – Philosophy, Goals, Objectives and Comprehensive Plans</u>		
AR 0510	No	This update modifies AR 0510 to simplify the regulation and bring it into compliance with provisions necessary for a District Report Card under AS 14.03.120 and 4 AAC 06.895. The specific requirements of the report card have been removed from the regulation so as to not require updates based on regulatory changes. The requirements of AS 14.03.120 and 4 AAC 06.895 remain and are cited to in the regulation.
<u>ARTICLE 5, Series 5000 – Students</u>		
BP 5123	Yes	This update revises the policy to reflect the student retention procedures required by the Alaska Reads Act.

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
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ARTICLE 6, Series 6000 – Instruction

BP 6174.1	No	This update is a formatting revision to delete a repeated word. Board approval is not required.
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ARTICLE 9, Series 9000 – Bylaws of the Board

BB 9320	Yes	This update includes additional language to clarify that poll voting by a school board is not permitted and all official board action must be taken in an open meeting.
BB 9322	Yes	This update clarifies that a board president and superintendent may reject community requests to place an item on the board agenda.

PROMOTION/ACCELERATION/RETENTION

BP 5123(a)

[Note: The following optional policy may be revised or deleted as desired to reflect district philosophy and needs.]

The School Board desires to see students progress with their peers through the school district's grade levels. To accomplish this, instruction should accommodate the varying interests and growth patterns of individual children and include strategies for providing extra attention or assistance when needed.

Promotion

Students shall progress through the school district's grade levels by demonstrating growth in learning the required basic skills.

Progress toward high school graduation shall be based on the student's ability to pass the subjects and electives necessary to earn the required number of credits.

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Differential Requirements for Individuals with Exceptional Needs)

Acceleration

Acceleration is possible when high academic achievement is evident. However, the student's social and emotional growth shall be taken into consideration before placing him/her in a higher grade.

Retention

The School Board recognizes that research indicates that very few children benefit from being retained during the elementary and middle grades. The Superintendent or designee shall promote alternatives to retention among certificated staff.

[Note: Strategies for reducing retention rates may include reading intervention programs, tutorial programs, and the use of ungraded schools, combination classes, year-round education, and developmentally appropriate primary curriculum designed to meet the needs of children at their own developmental stage.]

[Note: The following paragraph requires the use of student study team when retention is recommended.]

When a teacher believes that retention is necessary to meet a student's needs, he/she shall ask the principal to establish a student study team to consider the child's academic, social and emotional performance. The student's parent/guardian shall be invited to participate on the student study team.

Under the Alaska Reads Act, a student retained due to a reading deficiency must be provided the process set forth in BP 6147 and AS 14.30.765(d) – (m).

PROMOTION/ACCELERATION/RETENTION

(cf. 6164.5 - Student Study Teams)
(cf. 5121 - Grades/Evaluation of Student Achievement)
(cf. 6141 - Curriculum Development and Evaluation)
(cf. 6147 – Alaska Reads Act Intervention Programs)

Legal Reference:

ALASKA STATUTES

AS 14.30.760 Statewide screening and support

AS 14.30.765 Reading intervention services and strategies; progression

ALASKA ADMINISTRATIVE CODE

4 AAC 06.400 Statewide literacy screening and support

4 AAC 06.405 Reading intervention services and strategies

4 AAC 06.410 Individual reading improvement plan

4 AAC 06.415 Student Progression

4 AAC 06.490 Definitions

Updated 6/2024

MEETINGS

Note: Alaska's Open Meetings Act A.S. 44.62.310-.312 requires meetings of the Board to be open to the public except as allowed by law and requires reasonable public notice of such meetings. 1994 revisions to the Act are reflected in this sample policy.

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. All business of the Board must be conducted at a duly convened meeting of the Board. Poll voting between meetings is not allowed.

(cf. 9321 Executive Sessions)

Reasonable public notice shall be given for all meetings of the Board in accordance with law and district practice, and shall be posted at all regular district and school sites 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.

(cf. 9012 - Communications To and From the Board)

(cf. 9322 - Agenda/Meeting Materials)

(cf. 9323 - Meeting Conduct)

Regular Meetings

The Board shall adopt a yearly calendar specifying the date, time and place of each regular meeting. The local media 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 ___ regular meetings each month. Unless changed by the Board, regular meetings shall be held at ____ p.m. at _____. Notice of regular meetings shall be posted at least five (5) days prior to the meeting.

Special Meetings

Special meetings of the Board may be called by the presiding officer or a majority of the Board members.

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, the superintendent and to the local news media. This notice also shall be posted at all regular district and school sites at least 24 hours before the meeting.

MEETINGS (continued)

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.

Emergency Special Meetings

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.

Teleconferences

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 at a meeting 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.

*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**Revised 6/2024*

AGENDA/MEETING MATERIALS

Note: The following optional bylaw may be revised to reflect district practice and needs.

Construction of Agenda

The School Board president and the Superintendent shall prepare an agenda for each meeting of the Board.

(cf. 9121 - Board President)

Board members may place any item on the agenda no later than five days before the scheduled meeting date.

All agendas shall include the meeting time and place and a description of each business item to be transacted or discussed. All agendas shall be posted for public review prior to the meeting.

(cf. 9320 - Meetings)

Note: A.S. 29.20.020 requires governing bodies provide a reasonable opportunity for the public to be heard.

Any member of the public may request that a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting. The request must be in writing and submitted to the Superintendent with supporting documents and information, if any, at least ten working days before the scheduled meeting date.

When constructing the agenda, the Board president and Superintendent will decide whether a request is within the subject matter jurisdiction of the Board and whether the agenda item is appropriate for discussion in open or executive session. The Board president and Superintendent may reject a public request for a matter to be added to the agenda for any reason.

The Board shall also give members of the public the opportunity to testify at regular meetings on matters which are not on the agenda but which are within the subject matter jurisdiction of the Board. An agenda item for such input shall be included on Board agendas. The Board shall not take action on such matters at that meeting.

(cf. 9012 – Communications To and From the Board)

(cf. 9323 - Meeting Conduct)

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

(cf. 1312 - 1312.3 - Complaints Concerning Schools)

Board Member Preparation

A copy of the agenda shall be forwarded to each Board member at least three days before each regular meeting date, together with the Superintendent or designee's report, minutes to be approved, copies of communications, reports from committees, staff, citizens and others, and other available documents pertinent to the meeting.

When special meetings are called, the secretary and president shall make every effort to get the agenda and support materials to Board members as soon as possible.

Board members shall review agenda materials before each meeting. Individual members may confer directly with the Superintendent or designee to obtain specific information on agenda items.

(cf. 9200 - Board Members)

Legal Reference:

ALASKA STATUTES
29.20.020 Meetings public

Revised 6/2024