

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

School Board Meeting
Wednesday, December 1, 2021
6:00 PM
Harrigan Centennial Hall

Proposed Agenda
Administrative Response

1. **Call to Order**
President Morrison
2. **Flag Salute**
3. **Land Acknowledgment**
"The Sitka School Board acknowledges that our schools are located on the ancestral homelands of the Tlingit people who have lived in Sheet'ka since time immemorial. We express our deepest respect and gratitude for our indigenous neighbors, the Tlingit for their enduring care and protection of Tlingit Aani."
4. **Roll Call**
Board Secretary
5. **Approval of the Proposed Agenda and Consent Agenda**
President Morrison
(All items listed under Agenda & Consent Agenda are considered routine by the School Board and will be approved in one motion. Items may be removed at the request of a School Board Member.)
 - a. November 1, 2021 Minutes
 - b. Personnel Report
 - c. Approval of MOU with Alaska Education and Business Services
 - d. Approval of BP 0100 - 2nd Reading (Mission Statement)
 - e. Approval of BP 0110 - 2nd Reading (Belief Statements)
 - f. Approval of BP 0310 - 2nd Reading (Action Plan Strategies)
6. **Special Reports: Government to Government**
7. **Recognitions**

- a. Recognize Emma Gassman - Fourth Place 100 Backstroke at State Swim Meet
- b. Recognize SHS Volleyball Team
Coaches: Zadie Allen, Kristi Brady, Hillary Nutting
- c. Recognize SHS Musicians at All-State Honor Band
Sponsor: Mike Kernin

8. **Persons to be Heard**

President Morrison

Persons to be Heard Preamble

Persons to be Heard is an opportunity for members of the public to speak to the Board about a topic that is not on the agenda. As these are not agenda items, no board deliberation or action will occur in response. Questions for clarification may be posed by Board members. The Board may choose to refer items to the Superintendent (or designee) for further action. The standard time limit for comments will be 3 minutes, unless otherwise stated by the Board President, with consent of the Board. A timer is used, and a sound will indicate when time expires.

All comments must be respectful and charges or complaints against specific employees are not permitted (per Alaska state statute). Members of the public are referred to Board Policies 1312, 1312.1, 1312.2, 1312.3 (and associated Administrative Regulations), as well as to Board Bylaw 9323(a), for information about how to lodge complaints. Speakers are also asked to please state their full name for the record, prior to speaking.

9. **School Highlights**

10. **Reports and Presentations**

- a. Andrew Friske - Sitka Community Recreation Initiative
- b. Sarah Lawrie - AmeriCorps Presentation

11. **Board Member Reports**

12. **Administrative Reports**

- a. Budget Update
Superintendent Hauser
- b. Enrollment Update
Superintendent Hauser
- c. Superintendent Update
Superintendent Hauser

13. **New Business**

- a. Acceptance of Audit
Superintendent Hauser
- b. Discussion of formalizing District/School Board Goals
Superintendent Hauser
- c. BoardBook Presentation

Superintendent Hauser

- d. AASB Policy Online Service
Superintendent Hauser

14. **Correspondence and Information (Separate Packet)**

15. **Executive Session to Discuss Superintendent Evaluation and Quarterly Check-In; also, Contract Negotiations**

16. **Future Agenda Items/Upcoming Events**

- a. Next Regular School Board Meeting - January 5, 2022 - Centennial Hall

17. **Adjournment**

The School Board reserves the right to go into executive session as and to the extent permitted by AS 44.62.310 and Board Bylaw 9321. An executive session may be called to consider the following subjects: (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 the person may request a public discussion; (3) matters which by law, municipal charter, or ordinance are required to be confidential; and (4) matters involving consideration of government records that by law are not subject to public disclosure. The motion to go into executive session must clearly specify the subject of the proposed session without defeating the purpose of addressing the subject in executive session.

SITKA SCHOOL BOARD MEETING

November 1, 2021 – 6:00 p.m.

Sitka School District

Superintendent: Frank Hauser

CALL TO ORDER

The Sitka School Board meeting was called to order by President Amy Morrison at 6:04 p.m. at Harrigan Centennial Hall, 330 Harbor Dr., Sitka, AK 99835.

ROLL CALL

Members present were Paul Rioux, Blossom Teal-Olsen, Todd Gebler, and Amy Morrison. Andrew Hames arrived at 7:00pm. The meeting was quorate.

APPROVAL OF PROPOSED AGENDA AND CONSENT AGENDA

Ms. Teal-Olsen moved, Mr. Rioux seconded to approve the board agenda and consent agenda as presented. The motion PASSED with no comment or opposition.

- **APPROVAL OF OCTOBER 6, 2021 MINUTES**
- **APPROVAL OF OCTOBER 15, 2021 MINUTES**

SPECIAL REPORTS

- **GOVERNMENT TO GOVERNMENT**

Rebecca Himschoot – City of Sitka Assembly Member

Sitka Assembly members will be touring the schools with Superintendent Hauser on November 17th. Ms. Himschoot spoke about Eric Van Cise and commented on his compassion and knowledge as a school board member. She also recognized Ian Crane and the work he has done for the district as IT Director.

RECOGNITIONS

The Board recognized the Sitka High School Cross-country Team. The Girls' Cross-Country Team for winning the Division 2 Region V Championship, and the Boys' Cross-Country Team for winning the Division 2 Region V Championship and for winning 2nd place at the State Championship.

The Board also recognized Eric Van Cise for his service as School Board member from 2015-2021. He was presented with a carved paddle made by Mike Vieira's wood shop class, and a plaque from the School Board.

PERSONS TO BE HEARD

Ian Crane was recognized for his eleven year ten

Annette Becker – Program Manager at Raven’s Way Adolescent Residential Substance Abuse Treatment Program.

Ms. Becker came to speak to the board to raise awareness and share concerns about the relocation of Sitka’s seaplane base, to be located adjacent to a Raven’s Way classroom. According to Ms. Becker, the seaplane base will have a negative impact on the ability to provide education and counseling treatment due to seaplane noise, and foot and vehicle traffic noise. The land is owned by Alaska Dept of Education and Early Development. Ms. Becker encouraged the board to email or call Heidi Tichenor, school finance manager, who is working on the land sale and inform her of the impact it will have on the program. Ms. Becker provided a handout to the board for further information and offered to give the board a tour of the site, if so desired.

SCHOOL HIGHLIGHTS

Elias Erickson, former School Board member – came to honor Eric Van Cise and his time on the school board.

- **Jill Lecrone, BES** – Reported that the library is now available for student access. There had not been a staffed library position for over ten years. She thanked Kari Sagel, Jeff Hole, and AmeriCorps volunteers for getting the library ready to be used again. Interventions started again for reading and math for students who need the support. Reported on the concert Ed Littlefield, artist in residence, performed over Teams in the classrooms. Teams will be used in the future to facilitate monthly assemblies. Parent night – good in person turnout and online.
- **Casey Demmert, KGH** – Normal activities have resumed, including 5th grade band, Girls on the Run, and 4th grade choir (25 students). Interventions for all four grade levels have resumed. Weekly COVID testing program has been beneficial. Mr. Demmert recognized the staff, custodians, paras, etc. for the time put in to develop relationships with the kids.
- **Laura Rogers, BMS** – Cross country fun run after SHS cross country event. Chess club continues to grow. Ben is with STEAM class pulling halibut skates, they used some modern hooks and some hooks kids made in class, using 3d printed design. Basketball starting Monday, and jazz band has resumed. Newspaper class this year, led by Mr. Vowel. Student council election took place and the students have started a revision of the school dress code and creating formal bylaws. Student council is also busy organizing Jamboree. Ms. Rogers reported a tutoring center has been formed in library, Americorps with school counselor Diana Twaddle and SHS NHS students are acting as tutors.
- **Sondra Lundvick, SHS** – The recognitions earlier in the meeting for her staff were appreciated. Cross country team

weathered out. Over the weekend but were able to run Monday. Furniture arrived and in the classrooms. Tomorrow college and career fair. 40 institutions will be present in person. PHS and MEHS will also attend. Not open to the public.

- President Morrison recognized principals for National Principals month. They were presented with gift cards.

REPORTS/PRESENTATIONS

Kari Sagel – STEPS Family and Community Coordinator

Shared with the board about the Pathways Community Coalition, a group of like-minded organizations in town that have similar visions – STA, SSD, SAFV, and Youth Advocates, along with a family engagement work group with Lisa Hodges. The City of Sitka identified three priorities for early childhood under a STEPS process. Increasing free and fun family activities was one of them. Using a collective impact approach, the work group designed an outdoor family challenge in the spring. They encouraged agencies and organizations to provide free and fun family activities from April through June. They used Sitkakids.com website and Sitka Kids Facebook page for promoting and tracking events. Several organizations donated gift cards for drawings (Youth Advocates, SAFV, SSD, SEARHC). Other participants included Sitka Public Library, 4H, Salty Spoke, Herring Protectors, STA, SSSC, etc. There was a total of 24 events hosted in the spring. Encouraged organizations to return to providing activities. Some new activities were created, and previous activities like Babies and Books boosted attendance. They also boosted advertising for some of the agencies' separate activities. 100's of children and adults impacted through the program, targeted families native, mixed ethnicities, low income. Registration to build database to keep up with those who participated became overwhelming. Wants to decide whether to continue the program next spring.

BOARD MEMBER REPORTS

Andrew Hames – spent Friday afternoon at the PHS kitchen and learned about the lunch program, its challenges and needs. Mr. Hames wants to advocate for the kitchen program. He sat in on gardening class, interacted with students and talked to them about their experience. The garden program is still getting under way with greenhouse being built. Referring to Eric Van Cise's last board meeting as a member, Mr. Hames acknowledged Mr. Van Cise as a mentor figure.

Blossom Teal Olsen – Sealaska Heritage Institute gave grant to BMS for STEAM classes. Ms. Teal-Olsen learned how the program works by using native arts practices in teaching math and science. She acknowledged Caitlin Woolsey for her work in the program. Ms. Teal-Olsen expressed her thankfulness to hear the Raven's Way report. She is concerned and wants to look into how to approach the

issue. Also expressed appreciation for Mr. Van Cise and his work on the board over his two terms.

Paul Rioux – Commented on how great it is to see his kids in three different schools and likes how well things are going. Expressed appreciation for Mr. Van Cise.

Amy Morrison – Spent time at KGH as liaison. Saw first-hand how mitigation is working. Honored Mr. Van Cise for his dedication and passion.

Eric Van Cise – Mr. Van Cise expressed his thanks to the board and gave a brief speech on his accomplishments as a two-term board member.

Aitana Gluth – Student representative who introduced herself to the board and sees her role as an extension of her role as the student council president at SHS.

ADMINISTRATIVE REPORTS:

- **BUDGET REPORT**

The auditing process began two weeks ago and will finish up soon. The board will receive the results of the audit in November.

- **ENROLLMENT
UPDATE**

Current enrollment is 1138. Student count will continue through October 22nd.

- **SUPERINTENDENT
UPDATE**

Superintendent Hauser spoke to the success of in-person learning so far this school year. Student athletes have been spotlighted in Sitka Sentinel and stated how he has heard students express how glad they are to be competing again. Activities director, Rich Krupa informed Mr. Hauser that fall activities have strong participation. The Drama/Debate/Forensics team, which has won five consecutive state championships, begin their season this weekend. Action Plan Teams, the next step in the Strategic Plan process, are meeting weekly. Over 40 participants meet Mondays and Thursdays.

COVID update – On October 26th we should hear news about the vaccine being available for students ages 5-11. Mr. Hauser encourages parents to talk to their pediatrician about vaccinating their student(s). Anti-viral pill is in approval process. Currently there are five active cases in SSD, or 0.4% of student population. Mitigation, identify, and isolate infected students. Superintendent Hauser compared Sitka with other regions in Alaska, pointing to evidence that letting up on mitigation resulted in increase in cases again, and led to multiple school closures. SSD has escaped the worst outcomes experienced by other districts around the country. All staff are working in cooperation to implement steps to keep schools open.

Superintendent addressed standardized testing and informed the board that the state will be transitioning from PEAKS testing to the MAP assessment, which aligns with state standards and will better

reflect learning throughout the year. Supt. Hauser presented the results of the district's PEAKS testing from 2017-2021. The district's data was presented as compared to State of Alaska scores. Supt. Hauser concluded his presentation by sharing a video produced by two SHS students on how to properly use a COVID self-test.

NEW BUSINESS

- **REVIEW OF BP 0520** Some changes were made to the notes section. Board approval is not required. The policy will be noted as reviewed.
- **REVIEW OF AR 1312** Updated language regarding public complaints of school personnel. The formal process for complaints is revised. Mr. Rioux commented that there exists a flow chart on the process of the complaint policy. BP 1312E (flow chart) will be presented at the November board meeting for final review.
- **DISCUSSION OF GRADUATION REGALIA** Superintendent Hauser acknowledged SSD's long-standing practice of allowing regalia at graduation and stated that it is important to formulate this into official board policy. He is in support of allowing official regalia or object of cultural significance but is not in support of some type of approval process that other districts practice. Ms. Teal-Olsen commented on how vague the present policy is. What we uphold should be put in written policy and should be more supportive and less restrictive. President Morrison pointed to Supt. Hauser's recommendation to form a committee to write a policy to present to the board. A policy committee will be formed at the October 15th special meeting and will establish a sub-committee to spearhead the policy development.

UPCOMING EVENTS

- **SPECIAL MEETING
5:00PM OCTOBER 15,
2021 – DISTRICT
BOARD ROOM**
- **ANNUAL RETREAT IN
SITKA WITH TIMI**

TULLIS OF AASB
October 29-30, 2021

- **NEXT REGULAR**
SCHOOL BOARD
MEETING 6:00p.m.
NOVEMBER 1, 2021 –
HARRIGAN
CENTENNIAL HALL
- **AASB CONFERENCE**
NOVEMBER 4-7, 2021
IN ANCHORAGE

ADJOURNMENT

The meeting adjourned at 8:28pm.

Amy J. Morrison, President

Paul G. Rioux, Clerk

Sitka School District Personnel Report

Certified Employees Recommended for Employment				
Name	Current Position	Date Effective	Term Date	
Certified Employees Left Employment				
Name	Current Position	Date Effective	Term Date	
CRANE, IAN T	Computer Tech Specialist	06/01/2011	11/01/2021	Inactive
Classified Employees Recommended for Employment				
Name	Current Position	Date Effective	Term Date	
CLOUD, THERESA C	Paraprofessional	10/25/2021		Active
EBY, TIMOTHY J	Paraprofessional	10/25/2021		Active
MYERS, MELODY R	Paraprofessional	11/01/2021		Active



Website: www.akebs.com

MEMORANDUM OF AGREEMENT CONTRACT No. 2022-1004

It is hereby understood that **Sitka School District (SSD)** has agreed to contract with **Alaska Education and Business Services, Inc., (AKEBS)** for the purpose of providing Budget Preparation services which include items outlined in Scope of Services - Attachment A.

PERIOD OF CONTRACT: This Memorandum of Agreement shall be effective from December 8, 2021 and shall continue until the Board approved FY2023 Budget is approved by DEED.

PAYMENT: The above-described services will be performed by AKEBS for \$175.00 per hour, for a roughly estimated total time of 80 hours. Payment will be made by SSD upon receipt of a monthly invoice detailing hours worked by date, and will require approval by Frank Hauser, Superintendent of Sitka School District.

Nothing contained herein is intended to establish an employee/employer relationship. No employee rights or benefits accrue as a result of performance under this MOA.

SATISFACTORY: Satisfactory completion shall be determined by Frank Hauser, Superintendent of Sitka School District.

AGREED THIS ____ Day of _____, 2021.

SITKA SCHOOL DISTRICT
Frank Hauser, Superintendent

Alaska Education & Business Services, Inc.
Genevieve Hollins, Vice-President
Alaska Business License #732107
Federal ID # 20-3944964

Scope of Services ATTACHMENT A

The Budget Preparation services that AKEBS will provide Sitka School District include the following:

- Budget Preparation (see example document provided)
 1. Salaries, Wages and Benefits for all General Fund staff
 2. Detailed Budget by Site and by Function
 3. Comparison column - FY22 Budget vs. FY23 Budget
 4. Fund Balance analysis
- All necessary communication to ensure budget is prepared to satisfaction of SSD
- Presentation of Budget to the School Board of Education
- Preparation of PowerPoint for presentation to the general public (may be available to help present; depends on scheduling)

FY22

BUDGET PREPARATION SERVICES

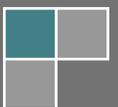
PROPOSAL FOR

SITKA SCHOOL DISTRICT

300 KOSTROMETINOFF ST

SITKA, AK 99835

Alaska Education & Business Services, Inc. will assist Sitka School District with the FY2023 Budget preparation and presentation.





BUDGET PREPARATION SERVICES

Introduction

Alaska Education & Business Services, Inc. (AKEBS) provides business consulting, financial management and accounting services to various entities including non-profits, school districts, and other entities. AKEBS has a staff with over 40 years of accounting and school district management experience. We are known for creating efficiencies for every client that we service and would love to be able to work with the Sitka School District to prepare the FY2023 Budget Document and materials for presentation to the public. We have worked with many software systems including alio®, IBM AS/400, Tyler iVisions, Black Mountain Software, and several others, and will be able to work productively and efficiently without the need for any software help.

Point of contact at AKEBS: Genevieve Hollins, Vice-President and Co-Owner

Mailing Address:

Alaska Education & Business Services, Inc.

2380 Llano Drive

Royse City, TX 75189

Phone: 907-230-2169

Cell: 907-230-2169

Fax: 888-241-8081

Email: Genevieve.Hollins@akebs.com

Knowledge of School Business Accounting and Financial Operations in Alaska

Alaska Education & Business Services, Inc. is a small business that was initially formed to outsource School District business management and has since evolved into providing business management and accounting services to all entities.

AKEBS has exceptional knowledge of all aspects of school business accounting and finance operations in Alaska. Our business was started in 2006 by former Alaska school district Business Manager and CFO. We have provided outsourced professional business and finance services to the following school district clients during our nearly 2 decades of business:

Cordova City School District
Dillingham City School District
Hydaburg City School District
Kashunamiut School District
Nome Public Schools
North Slope Borough School District
Northwest Arctic School District
Southeast Island School District
Southwest Region School District
Valdez City School District
Yukon Flats School District
Yukon Koyukuk School District
Yupit School District

We have provided full Business Management services to most of these Districts, for some payroll services, accounts payable services, payroll audit services, audit prep, and implemented and conducted software conversions to over half of these districts.

Experience in the Budget Preparation & Presentation Process

In the districts where AKEBS has served in the Business Management capacity, AKEBS has prepared the district budgets timely, to the satisfaction of the client and their stakeholders, and received approval from the Department of Education & Early Development within allotted timeframes. We can enter the final approved budgets into the accounting software so that the client is ready to pull Budget vs. Actual reports in the new fiscal year.

Proposed Timeline

December 8, 2021 - Initial meeting/greetings

December 9, 2021 - Gain access to current software to run reports (coordinate with EMA)

December 10, 2021 - January 7, 2022 - Draft the Budget document

January 9, 2022 - Meeting with Superintendent to review Draft Budget Document (prior to meeting with Principals); make noted changes

January TBD, 2022 - Team Meeting with Supt. and Principals

January TBD, 2022 - Update Draft Budget document and send final Draft to Supt. for Board meeting

January TBD, 2022 - Send PowerPoint slides to Superintendent and coordinate with Supt regarding presentation to the public

Available for Board meeting presentations; May be available for some public presentations

Ability to Perform beginning on or about December 8, 2021

AKEBS is staffed to begin on or about December 8th. All aspects of this service will be completed off site. We trust the connectivity is sufficient for this purpose.

A copy of our Professional Liability Insurance is included with this response.

Thank you for your consideration.

Genevieve Hollins, Vice-President

Mission, Educational Objectives, Strategies and Planning

MISSION STATEMENT

BP 0100

Sitka School District Mission:

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

**SITKA SCHOOL DISTRICT
Adoption Date: MARCH 4, 1996
Revision Date: October 7, 2002
Revision Date: December 1, 2021**

**Mission, Educational Objectives, Strategies and Planning
BELIEF STATEMENTS**

BP 0110

We Believe:

- all students should have equitable access to and support through high-quality education.
- in removing barriers to community-wide educational opportunities.
- that understanding and honoring diversity enhances the ability to learn.
- every student should feel accepted, valued, and connected within the school and the community.
- our schools should be reflective of the needs of our changing world.
- that the highest quality education is a result of focusing on the whole child.
- our community has a vested interest in our mission.
- community partnerships are essential to our mission.
- in child centered education.
- in multicultural competency.
- in continuous, community-wide systemic improvement.
- we have a connection and responsibility to this land Haa Aaní and the people who have inhabited it since time immemorial.
- in preparing students to confront and overcome challenges.
- in fostering each student's unique ability to achieve their unique potential.
- In embracing failure as a part of lifelong learning.
- all students can find success.

SITKA SCHOOL DISTRICT

Adoption Date: MARCH 4, 1996

Revision Date: October 7, 2002

Revision Date: December 1, 2021

Mission, Educational Objectives, Strategies and Planning

STRATEGIES

BP 0310

All Action Plans will be developed to increase communication and participation, and to strengthen the educational and community partnerships.

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

SITKA SCHOOL DISTRICT
Adoption Date: MARCH 4, 1996
Revised December 1, 2021

Sitka School District
November 2021 Board Report

Monthly Revenue Report

Account No	Account Description	Current Budget	YTD Encum	YTD Revenues	Remaining Balance	Percent Outstanding
2-100-000-000-000-011	CITY/BORO APPROPRIATION	7,557,150.00	0.00	3,148,812.50	4,408,337.50	58.33%
2-100-000-000-000-040	MISC. LOCAL REVENUE	45,000.00	0.00	31,766.15	13,233.85	29.41%
2-100-000-000-000-047	E-RATE REVENUE	88,160.00	0.00	0.00	88,160.00	100.00%
2-100-000-000-000-050	QUALITY SCHOOLS	42,055.00	0.00	0.00	42,055.00	100.00%
2-100-000-000-000-051	FOUNDATION	11,388,956.00	0.00	5,284,540.00	6,104,416.00	53.60%
2-100-000-000-000-110	IMPACT AID	100,000.00	0.00	25,080.00	74,920.00	74.92%
2-100-000-000-000-190	FEDERAL THROUGH OTHER IN	600,000.00	0.00	0.00	600,000.00	100.00%
2-100-000-000-000-250	FUND TRANSFER	882,408.00	0.00	0.00	882,408.00	100.00%
2-100-000-000-056-056	TRS ON-BEHALF	1,499,378.00	0.00	0.00	1,499,378.00	100.00%
2-100-000-000-057-057	PERS ON-BEHALF	103,078.00	0.00	0.00	103,078.00	100.00%
2-100-000-000-491-040	CC Fee REACH	0.00	0.00	1.80	-1.80	#DIV/0
Report Total		22,306,185.00	0.00	8,490,200.45	13,815,984.55	

Monthly Expense Report

Accounts Summarized By Function	Current Budget	YTD Encumbrance	YTD Expenditures	Remaining Balance	Percent Available
100 - REGULAR INSTRUCTION	9,420,022.45	54,322.62	2,103,850.13	7,261,849.70	77.09%
120 - BILINGUAL/BICULTURAL	46,242.77	0.00	11,258.29	34,984.48	75.65%
130 - ENRICHMENT	96,260.18	0.00	29,138.65	67,121.53	69.73%
140 - CORRESPONDENCE STUDY	171,721.09	138,511.32	91,835.44	-58,625.67	-34.14%
160 - VOCATIONAL EDUCATION	329,409.22	7,108.70	89,847.83	232,452.69	70.57%
200 - SPECIAL ED INSTRUCTION	4,306,196.92	45,032.04	1,136,297.98	3,124,866.90	72.57%
220 - SPECIAL ED SUPPORT	973,669.12	146,429.98	219,865.31	607,373.83	62.38%
300 - PUPIL SUPPORT	193,902.75	0.00	0.00	193,902.75	100.00%
320 - GUIDANCE	469,983.47	0.00	111,164.10	358,819.37	76.35%
330 - HEALTH SERVICES	105,685.29	0.00	30,620.16	75,065.13	71.03%
350 - SUPPORT SERVICES	264,857.00	161,774.25	78,358.37	24,724.38	9.33%
351 - IMPROVEMENT INSTRUCTION	3,000.00	0.00	0.00	3,000.00	100.00%
352 - LIBRARY SERVICE	200,555.93	0.00	57,969.90	142,586.03	71.10%
400 - SCHOOL ADMINISTRATION	1,131,889.15	1,625.34	287,331.29	842,932.52	74.47%
450 - SCHOOL ADMIN. SERVICES	664,657.91	0.00	198,676.54	465,981.37	70.11%
510 - DISTRICT ADMINISTRATION	166,051.19	20,260.47	77,090.95	68,699.77	41.37%
511 - SCHOOL BOARD	85,657.40	5,032.20	13,742.53	66,882.67	78.08%
512 - SUPERINTENDENT'S OFFICE	292,290.82	300.00	126,084.51	165,906.31	56.76%
518 - SAFETY AND SECURITY	1,000.00	0.00	0.00	1,000.00	100.00%
550 - DISTRICT ADMIN. SUPPORT	351,629.88	9,584.50	336,689.78	5,355.60	1.52%
555 - DATA PROCESSING SERVICES	9,759.16	0.00	0.00	9,759.16	100.00%
556 - TECHNOLOGY SERVICE	422,131.88	88,046.10	270,301.88	63,783.90	15.11%
600 - MAINTENANCE/OPERATIONS	2,336,464.12	442,172.66	806,531.91	1,087,759.55	46.56%
700 - STUDENT ACTIVITIES	263,147.30	0.00	56,931.85	206,215.45	78.37%
Report Total	22,306,185.00	1,120,200.18	6,133,587.40	15,052,397.42	

Revenue - Expenses Totals: 2,356,613.05

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

Demographic / Enrollment (Headcount) Breakdown

As of 11/23/2021

	BES	KGH	BMS	SHS	PHS	RCH	Total
PK	11					0	11
KG	76					15	91
1	68					3	71
2		65				9	74
3		74				3	77
4		75				5	80
5		93				3	96
6			75			1	76
7			100			2	102
8			98			0	98
9				84	14	3	101
10				78	11	4	93
11				77	8	1	86
12				65	11	3	79
Bldg Total	155	307	273	304	44	52	1135

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

Letter to the Governing Board

Year Ended June 30, 2021

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

Letter to the Governing Board

Year Ended June 30, 2021

November 2, 2021

Members of the School Board
Sitka School District
Sitka, Alaska

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Sitka School District, a component unit of the City and Borough of Sitka, Alaska (District) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 14, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Summary of Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sitka School District are described in Note I to the Financial Statements. As discussed in note III. D to the financial statements, Sitka School District changed accounting policies related to Student Activities by adopting Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, in 2021. Additionally, the District early implemented GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, which required the District to evaluate its plan and determine it meets the description of a pension plan. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Net Position. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

All Opinion Units:

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

Government-wide Opinion Unit:

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

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

Financial Statement Disclosure

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following misstatements were identified as a result of our audit procedures and were corrected by management:

- \$5,106 to adjust revenue in the New Visions Special Revenue Fund.
- \$4,200 to adjust revenue in the Margaret A. Cargill Pass-through Special Revenue Fund.
- \$65,896 to record E-rate Revenue in the School Operating Fund.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 2, 2021.

Management Consultations with Other Independent Accountants

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

Internal Control Matters

See the June 30, 2021 Financial Statements Compliance for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Accounting Assistance

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

Other Matters

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

We were engaged to report on the additional supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Major Issues Discussed with Management Prior to Retention

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

Restriction on Use

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

Sincerely,

Altman, Rogers & Co.

Anchorage, Alaska



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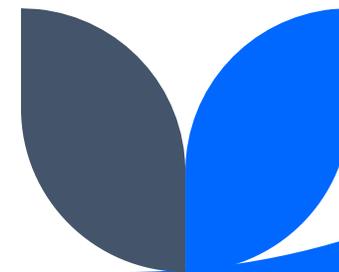


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POLICY ONLINE

-An AASB Policy Service

POLICY ONLINE

- Online publication and support for District policy manual
- Linked to District's website
- Easily accessible by administration, staff, and the public
- Easily searchable

POLICY ONLINE

- Maintains a sequential revision history
- Access to policies from all other districts using AASB Policy Online
- Access to AASB's model policy manual
- District policy manual updated with AASB annual policy updates
- AASB assists with custom policy updates

- CORDOVA SCHOOL DISTRICT
 - Section 0000 - PHILOSOPHY-GOALS-OBJECTIVE:
 - Section 1000 - COMMUNITY RELATIONS
 - Section 2000 - ADMINISTRATION
 - Section 3000 - BUSINESS AND NON-INSTRUCTIO
 - Section 4000 - PERSONNEL
 - Section 5000 - STUDENTS
 - Section 6000 - INSTRUCTION
 - Section 7000 - NEW CONSTRUCTION
 - Section 8000 - SITE COUNCILS
 - Section 9000 - BYLAWS OF THE BOARD
 - QUICK START INSTRUCTIONS
 - Revision History

↑
Policy Sections

POLICY MANUAL

The online manual provides the board of education's policies and related regulations in a fully searchable, easy-to-use format.

Navigation

Use the Table of Contents to the left to view all policies and related procedures within each section. Click on the closed book  or open book  icons beside each section heading to expand or collapse an item and view its subparts. Individual policies, exhibits and regulations are identified in the Table of Contents by the paper icon . You may also use the Next and Back buttons at top right to browse the policies  .

Search

You may search for policies by policy number or specific words by using the search box at top left.

← Search by policy number or keyword

Recent Revisions

Click here to view [recent modifications](#) to board policies.

← Recent Policy Modifications

Questions

If you have any questions or comments regarding this manual, please contact the local district office.

garden

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- (7) CORDOVA SCHOOL DISTRICT
 - (2) Section 3000 - BUSINESS AND NON-INSTRUC
 - (1) BP 3550 FOOD SERVICE
 - (1) BP 3554 OTHER FOOD SALES
 - (2) Section 5000 - STUDENTS
 - (3) Section 6000 - INSTRUCTION
 - (1) BP 6142.5 ENVIRONMENTAL EDUCATION
 - (1) BP 6163.4 SCHOOL GARDENS, GREENHOUSES, AND FARMS**
 - (1) BP 6178 VOCATIONAL EDUCATION

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BP 6163.4 SCHOOL GARDENS, GREENHOUSES, AND FARMS

Note: This optional policy is for school districts operating school gardens, greenhouses, and/or farms. It reflects prior AS 14.30.375, which had a sunset repeal, effective July 1, 2014.

The Board recognizes the lifelong benefit to students in developing skills in the safe production of nutritious foods. To support this goal, the Board authorizes the establishment and operation of school gardens, greenhouses, or farms. Gardens, greenhouses or farms are to be utilized for instructional purposes, including educating students about agricultural practices using both organic and conventional growing methods.

School gardens, greenhouses, or farms may produce fruits and vegetables. This produce may be made available for student consumption through the district's meal and snack programs. To the extent production exceeds the needs of students, the excess produce may be sold and the profits utilized to support continuation of this program.

(cf. [3550](#) - Food Service)

(cf. [3554](#) - Other Food Sales)

(cf. [5040](#) - Student Nutrition and Physical Activity)

Students will be provided the opportunity to be involved in the operation of school gardens, greenhouses, or farms. Opportunities may include courses, vocational programs, extracurricular activities, and volunteer opportunities available to student organizations and individual students.

(cf. [6142.5](#) - Environmental Education)

(cf. [6145](#) - Extracurricular and Curricular Activities)

(cf. [6178](#) - Vocational Education)

Revised 3/2015

ADOPTED: 5/10/11

REVISED: 9/9/15

Cordova School District