

**State Board of Education & Early Development
Tentative Agenda
January 29, 2018
State Board Room
Department of Education & Early Development
801 West 10th Street
Juneau, AK 99801**

Mission Statement: An excellent education for every student every day.

January 29, 2018

8:00 AM

Senate and House Joint Education Meeting (tentative)

11:00 AM

Call to Order and Roll CallJames Fields, Chair

Pledge of AllegianceJames Fields, Chair

Adoption of Agenda.....James Fields, Chair

Disclosures of potential conflicts of interest.....James Fields, Chair

11:10 AM

Public Comment

Public comment is open on agenda and non-agenda items. Comment at this oral hearing is limited to three minutes per person and five minutes per group. The public comment period is an opportunity for the board to hear the public's concerns. The board will not engage in discussions with members of the public during the comment period.

Public comment can be made for this meeting, during this time only, by calling 1-844-586-9085 if you are outside of Juneau or Anchorage. For participation from Juneau, call 586-9085. For participation from Anchorage, call 563-9085. This meeting will be streamed through the Legislative Information Office over <http://www.alaskalegislature.tv/> beginning at 11:00 am on January 29, 2018. Click on the meeting name to listen to the proceedings. When public comment is over, the meeting will continue to be broadcast at the above web site.

In the event there are more than two hours of public comment, the board may move to amend the agenda to extend the oral hearing to accommodate those present

before 11:00 a.m. who did not have an opportunity to comment. The board also reserves the right to adjourn at a later time.

Work Session

12:00 PM

Working Lunch

12:15 PM

- 1. Department FY2019 operating and capital budgets Dr. Michael Johnson, Commissioner
..... Heidi Teshner, Administrative Services Director

12:35 PM

- 2. Legislative Update..... Dr. Michael Johnson, Commissioner
..... Marcy Herman, Legislative Liaison

12:45 PM

Break

1:00 PM

- 3. Regulations to go out for public comment..... Dr. Michael Johnson, Commissioner
3A. Chart of Accounts.....Heidi Teshner, Administrative Services Director

1:15 PM

- 4. Professional Development Presentation..... Dr. Michael Johnson Commissioner
..... Sean Dusek, Superintendent, Kenai Peninsula Borough School District

1:30 PM

- 5. Bylaw Changes/Update James Fields, Chair
..... Rebecca Hattan, Assistant Attorney General

2:00 PM

- 6. Board Self Evaluation Training..... Dr. Michael Johnson Commissioner
..... Timi Tullis, Association of Alaska School Boards (AASB)

Business Meeting

5:00 PM

- 7. Regulations to go out for public comment..... Dr. Michael Johnson, Commissioner
 - 7A. Chart of Accounts.....Heidi Teshner, Administrative Services Director

5:15 PM

- 8. Consent Agenda James Fields, Chair
 - 8A. Approve the department's FY2019 operating and capital budgets
 - 8B. Approve the December 7-8, 2017 meeting minutes
 - 8C. Approve the board's annual report to the legislature

5:25 PM Board Comments

5:30 PM Adjourn

**To: Members of the State Board of
Education & Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 1

◆ ISSUE

The board is being asked to approve the department's FY2019 operating and capital budgets.

◆ BACKGROUND

- AS 14.07.150 gives the Commissioner of Education & Early Development the responsibility and authority for preparing and executing the budget, subject to the approval of the State Board of Education & Early Development. The development of the education budget is part of the annual executive budget process.
- The Governor's Office of Management and Budget prepares annual budget requests, issues instructions to all state agencies for budget development, and worked with the department on the FY2019 operating and capital budgets.
- The budgets were released on December 15, 2017.
- The total FY2019 operating budget (all fund sources) reflects a total reduction of \$12,456.4 when compared to the FY2018 Management Plan.
- The agency and program operations portion of the FY2019 operating budget (all fund sources) reflects a total reduction of \$2,254.6 when compared to the FY2018 Management Plan.
- Highlights of budget changes include:
 - All formula programs are fully funded. The Base Student Allocation (BSA) remains at \$5,930.
 - Student and School Achievement – (\$40.9) reduction to the Galena Interior Learning Academy grant under the Alaska Technical and Vocational Education Program (TVEP) based on the decline in projected revenue to be collected for distribution under the program
 - Student and School Achievement – \$100.0 increase in general funds (for FY2019 only) to support the development, updating, and adoption of new science standards
 - Early Learning Coordination – \$1,200.0 increase in general funds for additional early learning program support
 - Mt. Edgecumbe Boarding School Facilities Maintenance – new component (was part of State Facilities Maintenance)
 - Andrew P. Kashevaroff Facilities Maintenance – new component (was part of Library Operations)
 - Library Operations – (\$135.9) reduction to the School Broadband Access Grants (School BAG) program to align budget with anticipated expenditures

- Museum Operations – (\$105.6) reduction in general funds as a result of elimination of the Museum Grant-In-Aid Program
- WWAMI – \$81.6 general fund increment for a projected increase in the WWAMI contractual obligation

- The FY2019 operating and capital budgets can be found behind this cover memo.

- Heidi Teshner, Director of Finance and Support Services, will be present to brief the board.

◆ **OPTIONS**

This is a work session item. Action will take place under Agenda Item 8A.



FY2019 Governor's Operating Budget

December 15, 2017 – Agency Budget

**Department of Education & Early Development
FY2019 Governor's Operating Budget ***

**includes school debt reimbursement, foundation program and pupil transportation*

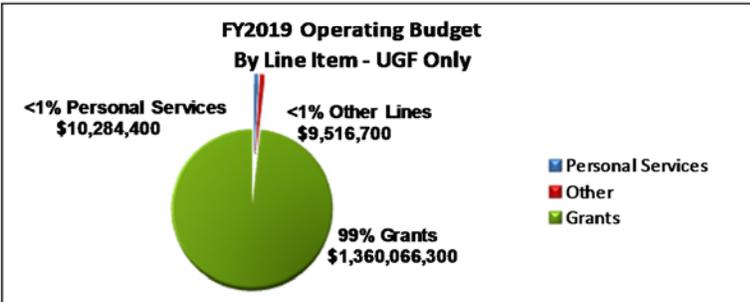
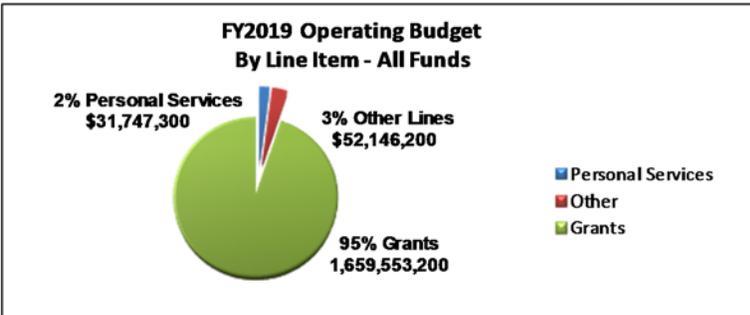
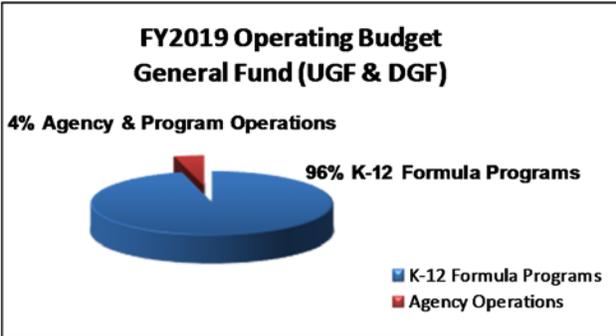
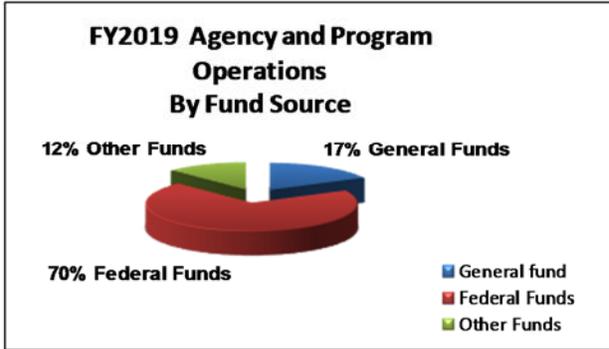
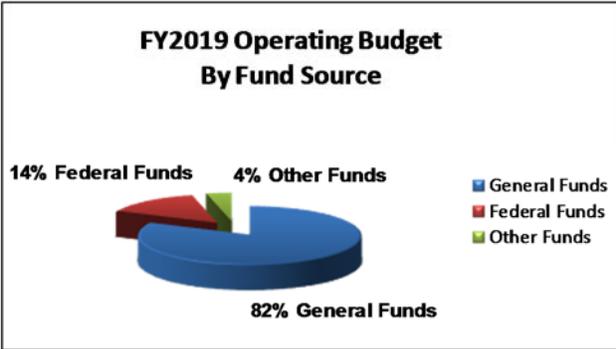
| | Designated General Funds | Unrestricted General Funds | Federal Funds | Other Funds | Total |
|--------------------------------------|-----------------------------|-------------------------------|------------------|-----------------|--------------------|
| K-12 Formula Programs | 22,200.0 | 1,347,830.7 | 20,791.0 | 23,337.4 | 1,414,159.1 |
| Agency and Program Operations | 25,827.1 | 32,036.7 | 230,299.2 | 41,124.6 | 329,287.6 |
| Total | 48,027.1 | 1,379,867.4 | 251,090.2 | 64,462.0 | 1,743,446.7 |

Position Count:

Full-time 266

Part-time 13

Non-perm 4



Department of Education & Early Development
 FY2019 Governor's Budget

| | Designated General Funds | Unrestricted General Funds | Federal Funds | Other Funds | Total |
|--|-----------------------------|-------------------------------|-------------------|-------------------|----------------------|
| K-12 Formula Programs: | | | | | |
| Foundation Program | 0 | 1,171,677,400 | 20,791,000 | 23,337,400 | 1,215,805,800 |
| Pupil Transportation | 0 | 78,184,600 | 0 | 0 | 78,184,600 |
| Boarding Home Grants | 0 | 7,453,200 | 0 | 0 | 7,453,200 |
| Youth in Detention | 0 | 1,100,000 | 0 | 0 | 1,100,000 |
| Special Schools | 0 | 3,558,200 | 0 | 0 | 3,558,200 |
| School Debt Reimbursement | 22,200,000 | 85,857,300 | 0 | 0 | 108,057,300 |
| Subtotal K- 12 Formula Programs | 22,200,000 | 1,347,830,700 | 20,791,000 | 23,337,400 | 1,414,159,100 |

| | Positions | | | Designated General Funds | Unrestricted General Funds | Federal Funds | Other Funds | Total |
|---|------------|-----------|----------|-----------------------------|-------------------------------|--------------------|-------------------|----------------------|
| | PFT | PPT | NP | | | | | |
| Agency and Program Operations: | | | | | | | | |
| Executive Administration | 5 | | | 0 | 865,900 | 0 | 22,400 | 888,300 |
| Administrative Services | 11 | | | 0 | 916,600 | 145,000 | 684,900 | 1,746,500 |
| Information Services | 3 | | | 0 | 375,500 | 0 | 652,500 | 1,028,000 |
| School Finance & Facilities | 10 | | | 0 | 1,309,100 | 0 | 898,400 | 2,207,500 |
| Child Nutrition | 11 | | | 0 | 86,700 | 76,886,100 | 0 | 76,972,800 |
| Student and School Achievement | 41 | | | 437,900 | 5,442,800 | 150,685,900 | 1,247,500 | 157,814,100 |
| State System of Support | 4 | | | 0 | 1,798,700 | 0 | 0 | 1,798,700 |
| Teacher Certification | 6 | | | 918,300 | 0 | 0 | 0 | 918,300 |
| Early Learning Coordination | 2 | | | 0 | 9,486,200 | 125,100 | 0 | 9,611,300 |
| Pre-Kindergarten Grants | 0 | | | 0 | 2,000,000 | 0 | 0 | 2,000,000 |
| Alaska State Council on the Arts | 5 | | | 10,900 | 692,800 | 806,300 | 1,258,500 | 2,768,500 |
| Professional Teaching Practices Commission | 1 | | | 258,800 | 0 | 0 | 0 | 258,800 |
| Mt. Edgecumbe Boarding School | 39 | 10 | | 57,400 | 0 | 250,000 | 11,113,200 | 11,420,600 |
| MEHS Facilities Maintenance | 0 | | | 0 | 0 | 0 | 1,192,700 | 1,192,700 |
| State Facilities Rent | 0 | | | 0 | 1,068,200 | 0 | 0 | 1,068,200 |
| Library Operations | 25 | | 1 | 2,644,400 | 4,196,300 | 1,300,800 | 258,300 | 8,399,800 |
| Archives | 10 | | | 0 | 1,064,100 | 40,000 | 160,600 | 1,264,700 |
| Museum Operations | 13 | 3 | | 506,100 | 1,042,000 | 60,000 | 0 | 1,608,100 |
| Online With Libraries (OWL) | 1 | | | 0 | 661,800 | 0 | 0 | 661,800 |
| Live Homework Help | 0 | | | 138,200 | 0 | 0 | 0 | 138,200 |
| APK Facilities Maintenance | 0 | | | 0 | 1,030,000 | 0 | 0 | 1,030,000 |
| ACPE - Program Admin & Operations | 79 | | 3 | 6,008,700 | 0 | 0 | 11,892,800 | 17,901,500 |
| WWAMI Medical Education | 0 | | | 3,096,400 | 0 | 0 | 0 | 3,096,400 |
| Alaska Performance Scholarship Awards | 0 | | | 11,750,000 | 0 | 0 | 0 | 11,750,000 |
| ASLC - Loan Servicing | 0 | | | 0 | 0 | 0 | 11,742,800 | 11,742,800 |
| Subtotal Agency and Program Operations | 266 | 13 | 4 | 25,827,100 | 32,036,700 | 230,299,200 | 41,124,600 | 329,287,600 |
| Total | 266 | 13 | 4 | 48,027,100 | 1,379,867,400 | 251,090,200 | 64,462,000 | 1,743,446,700 |

Department of Education & Early Development
Operating Budget Comparison - General Funds (Designated & Unrestricted)
FY2018 Management Plan to FY2019 Governor's Budget

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|----------------------------------|---------------------------------------|---|--|-----------------|
| K-12 Formula Programs: | | | | |
| Foundation Program | 1,176,466.6 | 1,171,677.4 | -4,789.2 | -0.4% |
| Pupil Transportation | 79,029.6 | 78,184.6 | -845.0 | -1.1% |
| Boarding Home Grants | 7,453.2 | 7,453.2 | 0.0 | 0.0% |
| Youth in Detention | 1,100.0 | 1,100.0 | 0.0 | 0.0% |
| Special Schools | 3,563.9 | 3,558.2 | -5.7 | -0.2% |
| School Debt Reimbursement | 115,956.6 | 108,057.3 | -7,899.3 | -6.8% |
| Subtotal Formula Programs | 1,383,569.9 | 1,370,030.7 | -13,539.2 | -1.0% |

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|---|---------------------------------------|---|--|-----------------|
| Agency and Program Operations: | | | | |
| Executive Administration | 1,142.9 | 865.9 | -277.0 | -24.2% |
| Administrative Services | 913.8 | 916.6 | 2.8 | 0.3% |
| Information Services | 271.1 | 375.5 | 104.4 | 38.5% |
| School Finance & Facilities | 1,307.6 | 1,309.1 | 1.5 | 0.1% |
| Child Nutrition | 86.5 | 86.7 | 0.2 | 0.2% |
| Student and School Achievement | 6,041.7 | 5,880.7 | -161.0 | -2.7% |
| State System of Support | 1,847.7 | 1,798.7 | -49.0 | -2.7% |
| Teacher Certification | 916.3 | 918.3 | 2.0 | 0.2% |
| Early Learning Coordination | 9,485.8 | 9,486.2 | 0.4 | 0.0% |
| Pre-Kindergarten Grants | 2,000.0 | 2,000.0 | 0.0 | 0.0% |
| Alaska State Council on the Arts | 703.7 | 703.7 | 0.0 | 0.0% |
| Professional Teaching Practices Commission | 303.0 | 258.8 | -44.2 | -14.6% |
| Mt. Edgecumbe Boarding School | 57.4 | 57.4 | 0.0 | 0.0% |
| MEHS Facilities Maintenance | 0.0 | 0.0 | 0.0 | 0.0% |
| State Facilities Rent | 1,068.2 | 1,068.2 | 0.0 | 0.0% |
| Library Operations | 7,997.3 | 6,840.7 | -1,156.6 | -14.5% |
| Archives | 1,061.1 | 1,064.1 | 3.0 | 0.3% |
| Museum Operations | 1,648.6 | 1,548.1 | -100.5 | -6.1% |
| Online With Libraries (OWL) | 661.8 | 661.8 | 0.0 | 0.0% |
| Live Homework Help | 138.2 | 138.2 | 0.0 | 0.0% |
| APK Facilities Maintenance | 0.0 | 1,030.0 | 1,030.0 | 100.0% |
| ACPE - Program Admin & Operations | 6,008.7 | 6,008.7 | 0.0 | 0.0% |
| WWAMI Medical Education | 3,014.8 | 3,096.4 | 81.6 | 2.7% |
| Alaska Performance Scholarship Awards | 11,750.0 | 11,750.0 | 0.0 | 0.0% |
| ASLC - Loan Servicing | 0.0 | 0.0 | 0.0 | 0.0% |
| Subtotal Agency and Program Operations | 58,426.2 | 57,863.8 | -562.4 | -1.0% |

Total Education **1,441,996.1** **1,427,894.5** **-14,101.6** **-0.978%**

Department of Education & Early Development
 Operating Budget Comparison - **Total All Funds**
 FY2018 Management Plan to FY2019 Governor's Budget

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|----------------------------------|------------------------------|--------------------------------|-------------------------------------|---------------|
| K-12 Formula Programs: | | | | |
| Foundation Program | 1,217,257.6 | 1,215,805.8 | -1,451.8 | -0.1% |
| Pupil Transportation | 79,029.6 | 78,184.6 | -845.0 | -1.1% |
| Boarding Home Grants | 7,453.2 | 7,453.2 | 0.0 | 0.0% |
| Youth in Detention | 1,100.0 | 1,100.0 | 0.0 | 0.0% |
| Special Schools | 3,563.9 | 3,558.2 | -5.7 | -0.2% |
| School Debt Reimbursement | 115,956.6 | 108,057.3 | -7,899.3 | -6.8% |
| Subtotal Formula Programs | 1,424,360.9 | 1,414,159.1 | -10,201.8 | -0.72% |

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|---|------------------------------|--------------------------------|-------------------------------------|--------------|
| Agency and Program Operations: | | | | |
| Executive Administration | 1,165.3 | 888.3 | -277.0 | -23.8% |
| Administrative Services | 1,742.4 | 1,746.5 | 4.1 | 0.2% |
| Information Services | 921.9 | 1,028.0 | 106.1 | 11.5% |
| School Finance & Facilities | 2,203.4 | 2,207.5 | 4.1 | 0.2% |
| Child Nutrition | 73,968.7 | 76,972.8 | 3,004.1 | 4.1% |
| Student & School Achievement | 160,413.6 | 157,814.1 | -2,599.5 | -1.6% |
| State System of Support | 1,847.7 | 1,798.7 | -49.0 | -2.7% |
| Teacher Certification | 932.7 | 918.3 | -14.4 | -1.5% |
| Early Learning Coordination | 9,766.7 | 9,611.3 | -155.4 | -1.6% |
| Pre-Kindergarten Grants | 2,000.0 | 2,000.0 | 0.0 | 0.0% |
| Alaska State Council on the Arts | 2,768.5 | 2,768.5 | 0.0 | 0.0% |
| Professional Teaching Practices Commission | 303.0 | 258.8 | -44.2 | -14.6% |
| Mt. Edgecumbe Boarding School | 11,014.0 | 11,420.6 | 406.6 | 3.7% |
| MEHS Facilities Maintenance | 2,322.7 | 1,192.7 | -1,130.0 | -48.7% |
| State Facilities Rent | 1,068.2 | 1,068.2 | 0.0 | 0.0% |
| Library Operations | 9,555.9 | 8,399.8 | -1,156.1 | -12.1% |
| Archives | 1,261.7 | 1,264.7 | 3.0 | 0.2% |
| Museum Operations | 1,708.6 | 1,608.1 | -100.5 | -5.9% |
| Online With Libraries (OWL) | 661.8 | 661.8 | 0.0 | 0.0% |
| Live Homework Help | 138.2 | 138.2 | 0.0 | 0.0% |
| APK Facilities Maintenance | 0.0 | 1,030.0 | 1,030.0 | 100.0% |
| ACPE - Program Admin & Operations | 18,868.4 | 17,901.5 | -966.9 | -5.1% |
| WWAMI Medical Education | 3,014.8 | 3,096.4 | 81.6 | 2.7% |
| Alaska Performance Scholarship Awards | 11,750.0 | 11,750.0 | 0.0 | 0.0% |
| ASLC - Loan Servicing | 12,144.0 | 11,742.8 | -401.2 | -3.3% |
| Subtotal Agency and Program Operations | 331,542.2 | 329,287.6 | -2,254.6 | -0.7% |
| Total Education | 1,755,903.1 | 1,743,446.7 | -12,456.4 | -0.7% |

Positions:

| | | | |
|--------------|------------|------------|------------|
| Full-time | 275.0 | 266.0 | -9 |
| Part-time | 14.0 | 13.0 | -1 |
| Non-Perm | 4.0 | 4.0 | 0 |
| Total | 293 | 283 | -10 |

Department of Education & Early Development
Operating Budget - Changes from FY2018 Management Plan to
FY2019 Governor's Budget

| FY2018 Management Plan | | | | | | |
|------------------------|----|---|-------------|-----------|----------|-------------|
| 275 | 14 | 4 | 1,441,996.1 | 251,330.1 | 62,576.9 | 1,755,903.1 |

| Component | Description | PFT | PPT | NP | General Funds | Federal Funds | Other Funds | Total |
|--------------------------------|--|-------------|-------------|------------|------------------|---------------|----------------|------------------|
| 1 | Personal Services | | | | 32.0 | 16.0 | 12.2 | 60.2 |
| 2 | Foundation Program | | | | -1,176,466.6 | | | -1,176,466.6 |
| 3 | Foundation Program | | | | 1,171,677.4 | | | 1,171,677.4 |
| 4 | Foundation Program | | | | | | 3,337.4 | 3,337.4 |
| 5 | Pupil Transportation | | | | -79,029.6 | | | -79,029.6 |
| 6 | Pupil Transportation | | | | 78,184.6 | | | 78,184.6 |
| 7 | Special Schools | | | | -5.7 | | | -5.7 |
| 8 | School Debt Reimbursement | | | | -115,956.6 | | | -115,956.6 |
| 9 | School Debt Reimbursement | | | | 108,057.3 | | | 108,057.3 |
| 10 | Executive Administration | | | | -199.4 | | | -199.4 |
| 11 | Information Services | | | | | | | |
| | Transfer 3 PCN for Office of Information Technology (IT consolidation) | -3 | | | | | | 0.0 |
| 12 | Student & School Achievement | | | | | | -50.0 | -50.0 |
| 13 | Student & School Achievement | | | | | | 50.0 | 50.0 |
| 14 | Student & School Achievement | | | | | | 800.0 | 800.0 |
| 15 | Student & School Achievement | | | | -40.9 | | | -40.9 |
| 16 | Student & School Achievement | | | | 100.0 | | | 100.0 |
| 17 | State System of Support | | | | -250.0 | | | -250.0 |
| 18 | Teacher Certification | | | | | | -16.4 | -16.4 |
| 19 | Early Learning Coordination | | | | | | -155.9 | -155.9 |
| 20 | Early Learning Coordination | | | | -1,200.0 | | | -1,200.0 |
| 21 | Early Learning Coordination | | | | 1,200.0 | | | 1,200.0 |
| 22 | Professional Teaching Practices Commission | | | | -44.2 | | | -44.2 |
| 23 | Mt. Edgecumbe High School | | | | | | -100.0 | -100.0 |
| 24 | Mt. Edgecumbe High School | 1 | -1 | | | | | 0.0 |
| 25 | Mt. Edgecumbe High School | | | | | | 250.0 | 250.0 |
| 26 | MEHS Facilities Maintenance (new component) | | | | | | | |
| | Transfer all maintenance staff to Department of Transportation & Public Facilities for centralized facility services | -7 | | | | | | 0.0 |
| 27 | State Facilities Maintenance (deleted component - renamed to MEHS Facilities Maintenance) | | | | | | -1,130.0 | -1,130.0 |
| 28 | Library Operations | | | | -135.9 | | | -135.9 |
| 29 | Library Operations | | | | -1,030.0 | | | -1,030.0 |
| 30 | Museum Operations | | | | -105.6 | | | -105.6 |
| 31 | APK Facilities Maintenance (new component) | | | | 1,030.0 | | | 1,030.0 |
| 32 | ACPE - Program Admin & Ops | | | | | -100.0 | -866.9 | -966.9 |
| 33 | WWAMI | | | | 81.6 | | | 81.6 |
| 34 | ASLC - Loan Servicing | | | | | | -401.2 | -401.2 |
| Total Operating Changes | | -9.0 | -1.0 | 0.0 | -14,101.6 | -239.9 | 1,885.1 | -12,456.4 |

| | | | | | | | |
|---------------------------------------|------------|-----------|----------|--------------------|------------------|-----------------|--------------------|
| Total FY2019 Governor's Budget | 266 | 13 | 4 | 1,427,894.5 | 251,090.2 | 64,462.0 | 1,743,446.7 |
|---------------------------------------|------------|-----------|----------|--------------------|------------------|-----------------|--------------------|

Alaska Department of Education & Early Development
 Public School Funding Program
 FY2018 Authorized vs FY2019 Projected

| | FY2018 <i>Authorized</i> | FY2019 <i>Projected</i> | Difference |
|--|-----------------------------|----------------------------|--------------------|
| Regular ADM | 118,181.65 | 116,814.00 | (1,367.65) |
| Correspondence ADM | 12,021.55 | 12,805.75 | 784.20 |
| Total ADM | 130,203.20 | 129,619.75 | (583.45) |
| | | | |
| Adjusted ADM | 255,081.57 | 255,954.05 | 872.48 |
| | | | |
| Basic Need | \$1,512,633.7 | \$1,517,807.5 | \$5,173.8 |
| Required Local Effort | (251,962.1) | (255,522.5) | (3,560.4) |
| Deductible Impact Aid | (73,559.9) | (76,601.8) | (3,041.9) |
| Supplemental Funding Floor | 37.3 | 0.0 | (37.3) |
| Quality Schools Grant | 4,081.3 | 4,095.3 | 14.0 |
| Military Flow Through and Other | 26,027.3 | 26,027.3 | 0.0 |
| | | | |
| Total | \$1,217,257.6 | \$1,215,805.8 | (\$1,451.8) |
| <u>Funding Sources</u> | | | |
| 1004 General fund: Public Education Fund/formula | 1,176,466.6 | 1,171,677.4 | (4,789.2) |
| 1043 P/L 81-874 | 20,791.0 | 20,791.0 | - |
| 1066 Public School | 20,000.0 | 23,337.4 | 3,337.4 ** |
| Total | \$1,217,257.6 | \$1,215,805.8 | (\$1,451.8) |

** The total FY2019 Public School Trust Fund projection with actions from HB213 / SB96 is \$28,000.0. \$4,662.6 of this amount is allocated to MEHS, leaving \$23,337.4 available for the Foundation Program.

Alaska Department of Education and Early Development
FY2019 Projected State Program Allocations based on Legislative Appropriations
Allocations are subject to adjustment based on individual program requirements
 Prepared 12/12/2017

| | FY2019 Projected ADM | Projected Total Foundation @ \$5,930 | Projected Boarding Home | Residential Boarding Program | Youth in Detention | Projected Special Schools | Projected Pupil Transportation | Projected Municipal Debt Retirement | PROJECTED FY2019 TOTALS |
|--------------------|----------------------------|--|-------------------------------|------------------------------------|--------------------------|---------------------------------|--------------------------------------|---|-------------------------------|
| ALASKA GATEWAY | 397 | \$ 8,693,691 | | | | | \$ 797,753 | \$ 9,491,841 | |
| ALEUTIAN REGION | 25 | 1,235,151 | | | | | 0 | 1,235,176 | |
| ALEUTIANS EAST | 208 | 4,607,602 | | | | | 71,344 | 5,333,916 | |
| ANCHORAGE | 46,748 | 324,736,745 | | 45,600 | 546,578 | 1,131,400 | 21,955,967 | 391,616,336 | |
| ANNETTE ISLANDS | 325 | 2,997,976 | | | | | 65,325 | 3,063,626 | |
| BERING STRAIT | 1,751 | 32,723,018 | | 431,184 | | | 94,554 | 33,250,507 | |
| BRISTOL BAY | 104 | 1,022,421 | | | | | 298,152 | 1,320,677 | |
| CHATHAM | 173 | 3,752,571 | | | | | 50,840 | 3,803,584 | |
| CHUGACH | 404 | 3,401,734 | | 273,600 | | | 0 | 3,675,738 | |
| COPPER RIVER | 425 | 6,421,350 | | | | | 599,964 | 7,021,739 | |
| CORDOVA | 344 | 4,189,123 | | | | | 126,140 | 5,277,679 | |
| CRAIG | 493 | 4,381,230 | | | | | 120,953 | 4,502,676 | |
| DELTA/GREELY | 819 | 9,903,893 | | | | | 1,345,050 | 11,249,762 | |
| DENALI | 976 | 7,290,221 | | | | | 450,324 | 7,741,521 | |
| DILLINGHAM | 488 | 6,334,185 | 34,310 | | | | 650,980 | 7,764,193 | |
| FAIRBANKS | 13,643 | 116,886,028 | | | 120,356 | | 12,039,896 | 139,124,116 | |
| GALENA | 4,101 | 24,414,710 | | 3,517,074 | | | 84,581 | 28,020,466 | |
| HAINES | 249 | 2,276,817 | | | | | 161,236 | 3,342,492 | |
| HOONAH | 115 | 2,283,556 | | | | | 37,950 | 2,335,971 | |
| HYDABURG | 92 | 1,877,590 | | | | | 0 | 1,877,682 | |
| IDITAROD | 325 | 6,456,395 | | | | | 45,630 | 6,502,350 | |
| JUNEAU | 4,613 | 36,709,678 | | | 95,746 | | 3,042,288 | 48,403,771 | |
| KAKE | 104 | 2,114,254 | | | | | 31,200 | 2,145,558 | |
| KASHUNAMIUT | 335 | 4,147,038 | | | | | 1,675 | 4,149,048 | |
| KENAI | 8,778 | 79,721,955 | | | 73,776 | | 8,131,473 | 90,781,695 | |
| KETCHIKAN | 2,285 | 24,780,384 | | | | | 1,782,660 | 29,340,000 | |
| KLAWOCK | 118 | 2,085,330 | | | | | 76,110 | 2,161,558 | |
| KODIAK | 2,318 | 25,341,117 | | | | | 1,949,664 | 33,038,934 | |
| KUSPUK | 354 | 5,827,103 | 7,540 | | | | 255,588 | 6,090,585 | |
| LAKE AND PENINSULA | 310 | 9,076,053 | | | | | 128,896 | 10,167,611 | |
| LOWER KUSKOKWIM | 4,108 | 67,703,688 | | 1,060,616 | 104,772 | | 1,257,048 | 70,130,232 | |
| LOWER YUKON | 2,011 | 30,092,207 | | | | | 2,011 | 30,096,229 | |
| MAT-SU | 19,040 | 168,308,127 | | | 67,414 | | 16,804,605 | 205,154,090 | |
| NENANA | 1,230 | 8,687,445 | | 1,382,572 | | | 123,310 | 10,194,557 | |
| NOME | 684 | 8,252,801 | | | 91,358 | | 462,364 | 9,028,409 | |
| NORTH SLOPE | 1,891 | 17,309,724 | | | | | 2,339,167 | 19,725,901 | |
| NORTHWEST ARCTIC | 2,009 | 36,593,090 | | 663,360 | | | 53,514 | 41,392,237 | |
| PELICAN | 13 | 541,776 | | | | | 0 | 541,789 | |
| PETERSBURG | 449 | 6,058,686 | | | | | 185,886 | 6,711,071 | |
| PRIBILOF | 65 | 1,003,700 | | | | | 0 | 1,003,765 | |
| SAINT MARY'S | 179 | 3,431,913 | | | | | 38,127 | 3,470,219 | |
| SITKA | 1,244 | 12,636,519 | | | | | 579,425 | 15,675,909 | |
| SKAGWAY | 115 | 859,881 | | | | | 4,600 | 864,596 | |
| SOUTHEAST | 195 | 5,868,940 | | | | | 244,992 | 6,114,127 | |
| SOUTHWEST | 604 | 10,047,795 | 20,000 | | | | 398,640 | 10,467,039 | |
| TANANA | 41 | 1,035,671 | | | | | 21,607 | 1,057,319 | |
| UNALASKA | 420 | 4,400,580 | | | | | 300,720 | 5,372,539 | |
| VALDEZ | 662 | 5,106,820 | | | | | 514,426 | 7,308,626 | |
| WRANGELL | 304 | 3,847,122 | | | | | 235,296 | 4,250,757 | |
| YAKUTAT | 76 | 933,912 | | | | | 49,320 | 983,308 | |
| YUKON FLATS | 245 | 6,388,276 | | | | | 71,540 | 6,460,061 | |
| YUKON/KOYUKUK | 1,750 | 15,168,968 | 17,344 | | | | 100,955 | 15,289,017 | |
| YUPIIT | 441 | 6,503,456 | | | | | 882 | 6,504,779 | |
| Mt. EDGECUMBE | 425 | 3,308,453 | | | | | | 3,308,878 | |
| OTHER | \1 | 26,027,300 | | | | 2,426,759 | | 29,352,459 | |
| Sub Totals | 129,620 | 1,215,805,769 | 79,194 | 7,374,006 | 1,100,000 | 3,558,159 | 78,184,628 | 1,414,159,100 | |

\1 OTHER INCLUDES SESA, OTHER ADJUSTMENTS.

SCHOOL CONSTRUCTION DEBT RETIREMENT AS 14.11.100 - FY2019 ESTIMATED STATE AID
for October 15 Reporting

| 12/26/2017 15:21 | 90% BOND SALES 7/1/77 TO 1/1/82 2YR LAG | 80% ESTIMATED CASH PAYMENTS 2YR LAG | 80% BOND SALES 7/1/83 TO 3/31/90 CURRENT PAY | 70% BOND SALES 4/1/90 TO PRESENT CURRENT PAY | 60% BOND SALES 6/30/99 TO PRESENT CURRENT PAY | 90% BOND SALES 6/30/99 TO 10/31/2006 CURRENT PAY | 60%-70% ESTIMATED NEW BONDS CURRENT PAY | SCHOOL DIST. | ESTIMATED TOTAL DEBT RETIREMENT BY DISTRICT FOR FY2019 |
|------------------|---|---|--|--|---|--|---|------------------|--|
| ALEUTIANS EAST | | | | 88,385 | 566,377 | | 0 | ALEUTIANS EAST | 654,762 |
| ANCHORAGE | | | 317,299 | 24,270,000 | 18,389,105 | | 176,894 | ANCHORAGE | 43,153,298 |
| CORDOVA | | | | 573,949 | 388,123 | | 0 | CORDOVA | 962,072 |
| DILLINGHAM | | | | 744,230 | | | 0 | DILLINGHAM | 744,230 |
| FAIRBANKS | | | | 8,669,972 | 1,394,221 | | 0 | FAIRBANKS | 10,064,193 |
| HAINES | | | | 904,190 | | | 0 | HAINES | 904,190 |
| HOONAH | | | | 14,350 | | | 0 | HOONAH | 14,350 |
| JUNEAU | | | | 7,995,131 | 556,315 | | 0 | JUNEAU | 8,551,446 |
| KENAI | | | | 2,845,713 | | | 0 | KENAI | 2,845,713 |
| KETCHIKAN | | | | 2,405,359 | 369,312 | | 0 | KETCHIKAN | 2,774,671 |
| KODIAK | | | | 4,327,919 | 892,916 | | 525,000 | KODIAK | 5,745,835 |
| LAKE & PEN | | | | 773,093 | 189,259 | | 0 | LAKE & PEN | 962,352 |
| MAT-SU | | | | 17,331,592 | 2,623,312 | | 0 | MAT-SU | 19,954,904 |
| NOME | | | | 133,850 | 87,352 | | 0 | NOME | 221,202 |
| NORTH SLOPE | | | | | 75,119 | | 0 | NORTH SLOPE | 75,119 |
| NORTHWEST ARCTIC | | | | 3,417,227 | 259,843 | 403,194 | 0 | NORTHWEST ARCTIC | 4,080,264 |
| PETERSBURG | | | | 176,120 | 289,930 | | 0 | PETERSBURG | 466,050 |
| SITKA | | | | 1,963,196 | 495,525 | | 0 | SITKA | 2,458,721 |
| UNALASKA | | | | 670,819 | | | 0 | UNALASKA | 670,819 |
| VALDEZ | | | | 63,719 | 1,622,999 | | 0 | VALDEZ | 1,686,718 |
| WRANGELL | | | | 168,035 | | | 0 | WRANGELL | 168,035 |
| TOTALS | 0 | 0 | 317,299 | 77,536,849 | 28,199,708 | 403,194 | 701,894 | | 107,158,944 |

TO ADJUSTMENTS BASED ON ACTUAL BOND PAYMENTS.

| | |
|-------------------------------|--------------------|
| BOND ENTITLEMENT | \$106,457,050 |
| CASH ENTITLEMENT | 0 |
| SUB TOTAL | 106,457,050 |
| ESTIMATED NEW DEBT | 701,894 |
| EST. STATE AID-FY2019 | 107,158,944 |
| EED OVERHEAD | 898,400 |
| TOTAL FY2019 STATE AID | 108,057,344 |

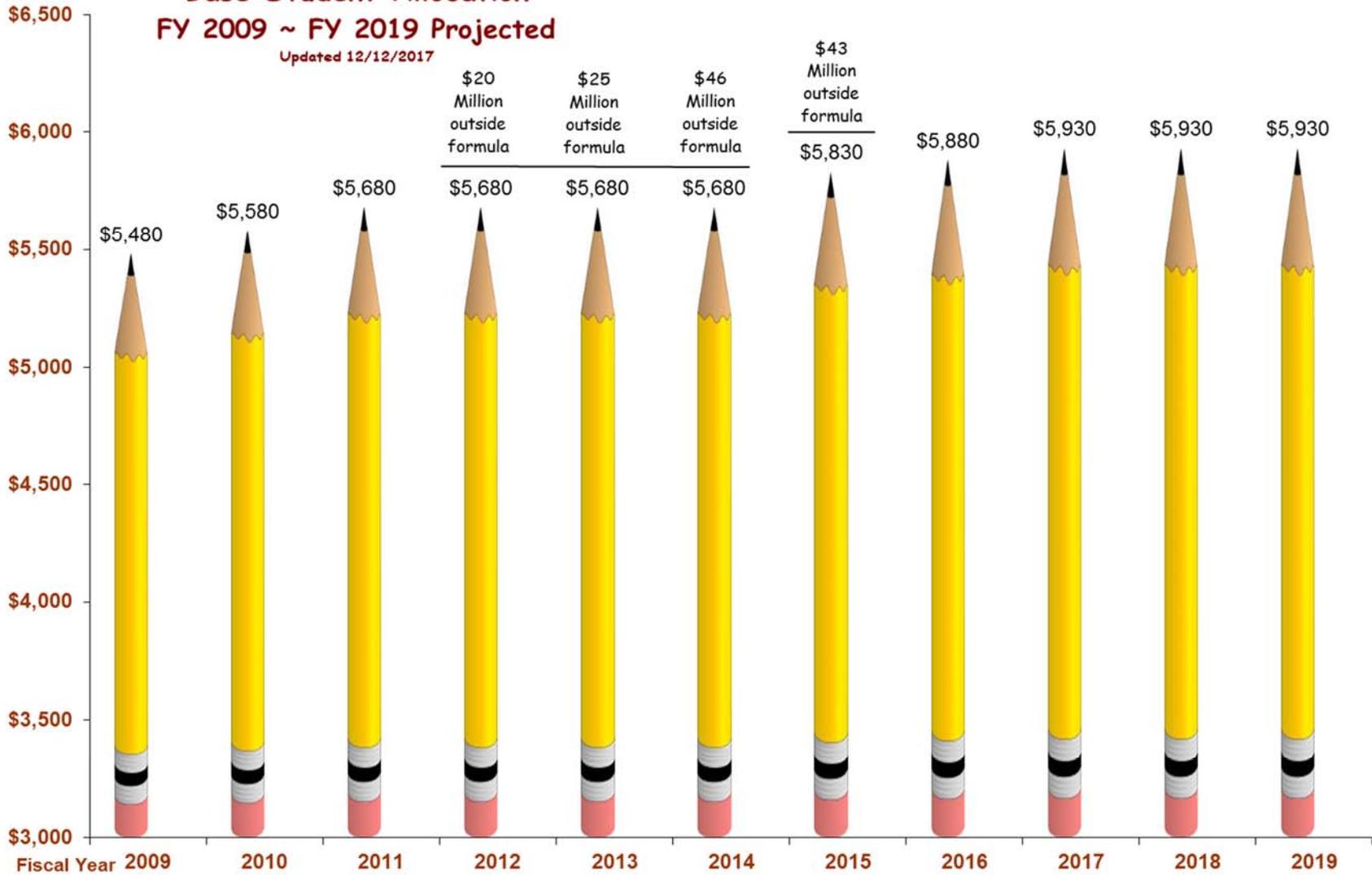
| Student and School Achievement / Student Learning Division | Federal | Federal ESEA | General Fund | GF / Mental Health | GF/ Match | GF/Program Receipts | Inter Agency Receipts | MHTAAR | Statutory Designated | TVEP | Total | Positions by Program | | |
|--|-----------------|-----------------|-----------------|--------------------------|--------------|------------------------|-----------------------------|-------------|-------------------------|--------------|------------------|-------------------------|----------|--|
| | | | | | | | | | | | | PFT | PPT | |
| Student and School Achievement | | | | | | | | | | | | | | |
| ESEA Title 1 Grants to LEAs | | 42,852.3 | | | | | | | | | 42,852.3 | 2 | | |
| ESEA Title I-Part C Migrant Education | | 14,058.2 | | | | | | | | | 14,058.2 | 4 | | |
| ESEA Title I-Part D Neglected & Delinquent | | 419.7 | | | | | | | | | 419.7 | | | |
| ESEA Title II-Part A Supporting Effective Instruction | | 9,722.8 | | | | | | | | | 9,722.8 | 1 | | |
| ESEA Title III English Language Acquisition | | 1,276.2 | | | | | | | | | 1,276.2 | 1 | | |
| Title IV Student Support and Enrichment grants | | 1,940.0 | | | | | | | | | 1,940.0 | | | |
| ESEA Title IVB 21st Century Community Learning | | 5,839.2 | | | | | | | | | 5,839.2 | 1 | | |
| ESEA Title VI Part A State Assessments and Data | | 3,514.2 | 1,800.0 | | | | | | | | 5,314.2 | 10 | | |
| ESEA Title X Part C Education for Homeless Children & Youth | | 233.3 | | | | | | | | | 233.3 | 1 | | |
| IDEA Title VI B 611 Special Education | 37,713.3 | | | | | | | | | | 37,713.3 | 6 | | |
| IDEA Title VI 619 Special Education - Preschool | 1,221.8 | | | | | | | | | | 1,221.8 | 1 | | |
| Carl Perkins Vocational Education Career & Tech PL 109-270 | 4,215.0 | | | | 264.6 | | | | | | 4,479.6 | 3 | | |
| Charter School Start up Grant | | | 168.8 | | | | | | | | 168.8 | 0 | | |
| Counseling (suicide prevention & at risk) | | | | 39.8 | | | | | | | 39.8 | 1 | | |
| School Health and Safety | | | 265.0 | | | | 1,147.5 | | | | 1,412.5 | 1 | | |
| Alaska Longitudinal Data System | | | 450.0 | | | | | | | | 450.0 | 2 | | |
| Rural Transition Services | | | | 150.0 | | | | | | | 150.0 | | | |
| Autism Resource Center | | | | 188.0 | | | | 50.0 | | | 238.0 | | | |
| Senate Youth | | | | | | | | | 1.0 | | 1.0 | | | |
| Accountability and Oversight | | | 1,667.8 | | | | | | | | 1,667.8 | 7 | | |
| Interdepartmental RSA Chargebacks | | | 448.8 | | | | | | | | 448.8 | | | |
| Galena TVEP Grant | | | | | | | | | | 437.9 | 437.9 | | | |
| Project AWARE | 1,973.2 | | | | | | | | | | 1,973.2 | | | |
| Unallocated/Carryforward | 7,711.6 | 17,995.1 | | | | | | | 49.0 | | 25,755.7 | | | |
| Total | 52,834.9 | 97,851.0 | 4,800.4 | 377.8 | 264.6 | 0.0 | 1,147.5 | 50.0 | 50.0 | 437.9 | 157,814.1 | 41 | 0 | |

| Component | Federal | Federal NCLB | General Fund | GF / Mental Health | GF/ Match | GF/Program Receipts | Inter Agency Receipts | MHTAAR | Statutory Designated | TVEP | Donated Commodities | Total | Positions by Program | |
|---|-----------------|-----------------|-----------------|--------------------|--------------|---------------------|-----------------------|-------------|----------------------|--------------|---------------------|------------------|----------------------|----------|
| | | | | | | | | | | | | | PFT | PPT |
| State System of Support | | | 1,798.7 | | | | | | | | | 1,798.7 | | |
| Total | 0.0 | 0.0 | 1,798.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,798.7 | 4 | 0 |
| Teacher Certification | | | | | | 918.3 | 0.0 | | | | | 918.3 | 6 | |
| Total | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 918.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 918.3 | 6 | 0 |
| Early Learning Coordination | | | | | | | | | | | | 0.0 | | |
| <i>Headstart</i> | 280.9 | | 6,853.0 | | | | | | | | | | | 1 |
| <i>Early Learning Programs</i> | | | 2,633.2 | | | | | | | | | | | 1 |
| Total | 280.9 | 0.0 | 9,486.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9,767.1 | 2 | 0 |
| Pre-Kindergarten Program | | | 2,000.0 | | | | | | | | | 2,000.0 | | |
| Total | 0.0 | 0.0 | 2,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,000.0 | 0 | 0 |
| Student Learning, and Educator and School Excellence Division Totals | | | | | | | | | | | | | | |
| | | | | | | | | | | | | Total | | |
| Student & School Achievement | 52,834.9 | 97,851.0 | 4,800.4 | 377.8 | 264.6 | - | 1,147.5 | 50.0 | 50.0 | 437.9 | - | 157,814.1 | 41 | 0 |
| State System of Support | - | - | 1,798.7 | - | - | - | - | - | - | - | - | 1,798.7 | 4 | 0 |
| Teacher Certification | - | - | - | - | - | 918.3 | 0.0 | - | - | - | - | 918.3 | 6 | 0 |
| Early Learning Coordination | 280.9 | - | 9,486.2 | - | - | - | - | - | - | - | - | 9,767.1 | 2 | 0 |
| Pre-Kindergarten Programs | - | - | 2,000.0 | - | - | - | - | - | - | - | - | 2,000.0 | 0 | 0 |
| Total | 53,115.8 | 97,851.0 | 18,085.3 | 377.8 | 264.6 | 918.3 | 1,147.5 | 50.0 | 50.0 | 437.9 | 0.0 | 172,298.2 | 53 | 0 |

Alaska K-12 Funding

Base Student Allocation FY 2009 ~ FY 2019 Projected

Updated 12/12/2017



FY2019 Governor's Capital Budget

| School Construction and Major Maintenance Grants | |
|--|---|
| | - |
| *No FY2019 Governor DEED Capital Budget* | - |
| | - |
| Total School Construction | - |
| Total Major Maintenance | - |
| | |
| Total All: | - |

| Multi-Year Appropriation: FY2018-FY2019 | |
|--|---------|
| Mt. Edgecumbe High School | 400,000 |
| <i>The sum of \$400,000 from the municipal capital project matching grant fund (AS 37.06.010) is appropriated to the Department of Education and Early Development, Mt. Edgecumbe boarding school, for maintenance and operation of the Mt. Edgecumbe Aquatic Center for the fiscal years ending June 30, 2018, and June 30, 2019.</i> | |
| | |
| | |

| FY2019 Alaska Economic Recovery | |
|---|------------|
| Major Maintenance Grant Fund (AS 14.11.007) | 70,000,000 |

**To: Members of the State Board of
Education & Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 2

◆ **ISSUE**

This is a discussion regarding proposed legislation for the Second Session of the 30th Alaska State Legislature that would impact the department and the board.

◆ **BACKGROUND**

- This agenda item will review pre-filed legislation pertaining to education in the 30th Alaska State Legislature. A listing of legislation that would impact the department and the board will be handed out at the meeting.
- Marcy Herman, Legislative Liaison, will be present to brief the board.

◆ **OPTIONS**

This is an information item. No action is required.

**To: Members of the State Board of
Education & Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 3A

◆ **ISSUE**

The board is being asked to open a period of public comment on proposed amendments to regulation 4 AAC 06.120(a)(2), Chart of Accounts effective dates; and to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts for amendments related to General Accounting Standards Board (GASB) pronouncements and providing additional account codes and descriptions for technology related expenditures.

◆ **BACKGROUND**

- Proposed amendments to 4 AAC 06.120(a)(2) would provide for an effective date for changes to the Uniform Chart of Accounts and Account Descriptions for Public School Districts.
- Proposed amendments to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts amend and create descriptions to clarify how to report technology related activities and expenditures for consistency among the districts.
- The proposed changes to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts will also amend and bring the account codes and descriptions into conformity with Governmental Accounting Standards Board (GASB) statements. The proposed changes will remove account codes that are no longer used and provide changes to fund balance account codes by expanding the number of fund balance account codes.
- In response to recommendation 10.13.1 made in the department's performance review conducted by Public Works, the department worked with the Alaska Association of School Business Officials (ALASBO) in drafting the proposed changes to the Uniform Chart of Accounts and Account Code Descriptions for School Districts.
- The proposed amended regulations, proposed amended uniform chart of accounts description, and ALASBO's letter of recommendation can be found behind this cover memo.
- Heidi Teshner, Director of Finance and Supprt Services, will be present to brief the board.

◆ **OPTIONS**

This is a work session item. Action will take place under Agenda Item 7A.

4 AAC 06.120(a)(2) is amended to read:

(2) [FOR FISCAL YEARS BEGINNING ON OR AFTER JULY 1, 2001 AND ENDING BEFORE JULY 1, 2013, THE ALASKA DEPARTMENT OF EDUCATION UNIFORM CHART OF ACCOUNTS AND ACCOUNT CODE DESCRIPTIONS FOR PUBLIC SCHOOL DISTRICTS, 2000 EDITION;] for fiscal years beginning on or after July 1, 2013, and ending before July 1, 2014, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2012 Edition; for fiscal years beginning on or after July 1, 2014, **and ending before July 1, 2018**, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2014 Edition; **for fiscal years beginning on or after July 1, 2018, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2018 Edition;**

(Eff. 1/1/76, Register 56; am 1/22/81, Register 77; am 8/2/81, Register 79; am 2/10/83, Register 85; am 3/24/85, Register 93; am 8/29/85, Register 95; am 4/12/86, Register 97; am 6/28/87, Register 102; am 12/23/88, Register 108; am 8/5/90, Register 115; am 12/20/97, Register 144; am 5/17/2001, Register 158; am 3/23/2006, Register 177; am 12/02/2012, Register 204; am 7/25/2014, Register 211; am ____/____/_____, Register ____)

Authority: AS 14.07.020 AS 14.07.060 AS 14.07.170
AS 14.14.050

**ALASKA DEPARTMENT OF EDUCATION AND EARLY
DEVELOPMENT
UNIFORM CHART OF ACCOUNTS AND
ACCOUNT CODE DESCRIPTIONS
FOR PUBLIC SCHOOL DISTRICTS
201[4]8 Edition**



Table of Contents

| | |
|---|-----------|
| INTRODUCTION..... | 3 |
| OBJECTIVES | 3 |
| BACKGROUND | 3 |
| ORGANIZATION OF THE MANUAL | 3 |
| ACCOUNT CODE STRUCTURE | 5 |
| ACCOUNT CODE ELEMENTS | 5 |
| GUIDELINES FOR USING ACCOUNT CODES | 6 |
| REQUIRED AND OPTIONAL ACCOUNT CODING | 7 |
| UNIFORM CHART OF ACCOUNTS..... | 8 |
| UNIFORM CHART OF ACCOUNTS AND ACCOUNT CODE DESCRIPTIONS | 22 |
| FUND [AND ACCOUNT GROUPS] <u>CLASSIFICATIONS</u> | 22 |
| SCHOOL AND LOCATION CODES | 26 |
| FUNCTIONS | 27 |
| PROGRAM AND PROJECT CODES | 38 |
| OBJECT CODES - REVENUE | 39 |
| OBJECT CODES - EXPENDITURES | 44 |
| OBJECT CODES - BALANCE SHEET[ACCOUNTS]/ <u>STATEMENT OF NET POSITION</u> | 59 |
| APPENDIX A - CRITERIA FOR DISTINGUISHING EQUIPMENT FROM SUPPLY ITEMS..... | 69 |
| <u>APPENDIX B – FUNCTION 360 INSTRUCTIONAL-RELATED TECHNOLOGY – EXPANDED DEFINITION.....</u> | 70 |
| <u>APPENDIX C – FUNCTION 560 ADMINISTRATIVE TECHNOLOGY SERVICES – EXPANDED DEFINITION.....</u> | 71 |
| <u>APPENDIX D – FUND BALANCE CALCULATION FOR AS 14.17.505 AND 4 AAC 09.160</u> | 72 |

INTRODUCTION

Objectives

This volume is the State of Alaska Department of Education and Early Development's recommended Uniform Chart of Accounts for Alaska School Districts (Chart of Accounts).

The standardized structure has been developed to accomplish the following objectives:

- Establish a uniform minimum chart of accounts statewide to improve financial data collection, reporting, transmission, accuracy, and comparability.
- Ensure that school districts comply with Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Ensure that school districts comply with all Alaska statutes and regulations.
- Provide better information for use by administrators, parents, board members, legislators, and others interested in school finance.
- Establish the minimum standard for the State of Alaska Department of Education and Early Development financial reporting requirements.

Background

The 2014 Edition of the Chart of Accounts (effective July 1, 2014) is in response to ongoing needs for Alaska school finance reporting data. This revision includes an amendment to the description for In-Kind Services Performed by City/Borough. The change clarifies the only types of services that are allowed for reporting purposes and the required documentation for support of the billed value of the services provided.

Organization of the Manual

This manual contains the following information:

Introduction

The introduction provides the reader with the objectives of the Chart of Accounts and additional background information.

Account Code Structure

This section explains the coding elements and arrangement of the account code and provides guidelines and instructions to help the user understand the account coding system. Also included here is a discussion and explanation of required codes.

Uniform Chart of Accounts

This section is the complete Chart of Accounts in a numerical listing, including all specific account codes and the corresponding title. This is helpful for quickly locating an account code and can also be used to familiarize the user with the Chart of Accounts.

Uniform Chart of Accounts and Account Code Descriptions

This section is the complete Chart of Accounts with descriptions and additional information. The user should evaluate transactions against the provided descriptions for proper coding.

ACCOUNT CODE STRUCTURE

The account code structure consists of three required and two optional elements as illustrated below. The specific digits and arrangement of code elements internally within a school accounting system may vary from that presented below; however, the Chart of Accounts requires a minimum accounting and reporting of transactions as indicated by required coding.

Account Code Elements

1. **Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. **(Required for all transactions)**
2. **School/Location** - Identifies an attendance center, program unit, physical location, or department within the district. **(Optional)**
3. **Function** - An activity or group of activities within a fund whose purpose is to provide services to accomplish a certain objective or end. Examples are: Instruction and Support Services - Students. **(Required for Expenditures)**
4. **Program/Project** - Identifies a plan of activities and procedures, which are designed to accomplish predetermined objectives. Examples are: English Literature and Mechanical Drawing. **(Optional)**
5. **Object** - Identifies the type of revenue, expenditure, or balance sheet account as follows: **(Required for all transactions)**
 - A. **Revenue Objects** - Identifies sources of revenues received. Examples are: Earnings on Investments and Revenues from State Sources.
 - B. **Expenditure Objects** - Identifies the type of service or commodity received as the result of resources expended. Examples are: Certificated Salaries, Utilities, and Staff Travel.
 - C. **Balance Sheet Account Objects** - Identifies the type of items owned, owed and fund balances. Examples are: Cash, Accounts Receivable, Accounts Payable, and Fund Balance-Reserved for Encumbrances.

These elements should contain at least three digits to identify the accounts. The total number of digits in the recommended code structure is fifteen (15) as indicated by the Guidelines for Using Account Codes.

Guidelines for Using Account Codes

Some guidelines to assist you in using the account code are:

1. When a financial transaction occurs, first determine what account type(s) are affected (revenues, expenditures and/or balance sheet accounts).
2. Once the account type(s) have been determined, identify which code elements should be used. At a minimum, the required elements must be used (i.e., fund, function, object) although the school districts may also use the optional elements (program and school/location).
3. After determining the code elements, refer to the Chart of Accounts for the account code that matches the object element then proceed up from the most specific code (object) to the fund account. For example, a school makes an expenditure for athletic equipment purchased to use in physical education classes at a high school, the recommended code structure would be:

A. If a school district uses only the required code structure, the following would be the transaction:

| | FUND | FUNCTION | OBJECT |
|----------|------|----------|--------|
| | ↓ | ↓ | ↓ |
| EXAMPLE: | 100 | 100 | 450 |

School Operating Fund, Instruction, Supplies, and Materials.

B. If a school district chooses to use the optional account codes for further details, the following would be the transaction:

| | FUND | SCHOOL | FUNCTION | PROGRAM | OBJECT |
|----------|------|--------|----------|---------|--------|
| | ↓ | ↓ | ↓ | ↓ | ↓ |
| EXAMPLE: | 100 | 031 | 100 | 011 | 450 |

School Operating Fund, High School, Instruction, Physical Education, Supplies, and Materials.

Start with what kind of expenditure (Supplies and Materials), where was the expenditure used (Physical Education Class in Instruction), what school/location (High School), and last what resource is paying for the expenditure (Operating Fund).

Required and Optional Account Coding

The Chart of Accounts indicates which account classifications are required (if applicable) and which are optional by designating each account as "O" or "R." The meaning of each designation follows:

O = Optional
R = Required

The table below summarizes the required and optional code elements for each account type.

| | FUND | SCHOOL | FUNCTION | PROGRAM | OBJECT |
|------------------------|-----------------|----------|-----------------|----------|-----------------|
| Revenue Accounts | Required | Optional | Optional | Optional | Required |
| Expenditure Accounts | Required | Optional | Required | Optional | Required |
| Balance Sheet Accounts | Required | Optional | Optional | Optional | Required |

Federal and State grant requirements could dictate additional required account elements and codes other than those outlined in the Chart of Accounts.

The minimum required codes are highlighted in **bold** throughout the Chart of Accounts.

UNIFORM CHART OF ACCOUNTS

FUND CODES

GOVERNMENTAL FUNDS

| | | |
|----|----------------------|--|
| R | 100 | GENERAL FUND (SCHOOL OPERATING FUND) |
| R | 200-399 | SPECIAL REVENUE FUNDS |
| | 200-249 | <u>STATE SOURCES</u> |
| R | 205 | STUDENT TRANSPORTATION FUND |
| R | 210 | CIGARETTE TAX FUND |
| R | 215 | COMMUNITY SCHOOL FUND |
| [R | 220 | COMMUNITY COLLEGE FUND] |
| R | 225 | BOARDING HOME <u>AND RESIDENTIAL SCHOOL FUND</u> |
| | 230-249 | OTHER STATE SOURCES |
| | 250-349 | <u>FEDERAL SOURCES - THROUGH THE STATE</u> |
| R | 255 | FOOD SERVICE FUND |
| | 260-349 | OTHER FEDERAL SOURCES THROUGH THE STATE |
| | 350-369 | <u>FEDERAL SOURCES - DIRECT</u> |
| | 370-399 | <u>LOCAL SOURCES</u> |
| R | 400 | DEBT SERVICE FUND |
| R | 500 | CAPITAL PROJECTS FUND |
| | 500-[599] <u>579</u> | SPECIFIC PROJECTS |
| R | <u>580</u> | <u>PERMANENT FUND</u> |
| | <u>581-599</u> | <u>SPECIFIC PERMANENT FUNDS</u> |

PROPRIETARY FUNDS

| | | |
|---|---------|--------------------|
| O | 600-649 | ENTERPRISE FUND(S) |
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O 650-699 INTERNAL SERVICE FUND(S)

FIDUCIARY FUNDS - TRUST AND AGENCY FUNDS

R 700 AGENCY FUND(S)

 710 STUDENT AGENCY FUND

 720-759 OTHER AGENCY FUND(S)

R 760 [EXPENDABLE] TRUST FUND(S)

761-769 SPECIFIC TRUST FUNDS

[R 780 NON-EXPENDABLE TRUST FUND(S)]

[ACCOUNT GROUPS]

[R 800 GENERAL FIXED ASSETS ACCOUNT GROUP]

[R 900 GENERAL LONG-TERM DEBT ACCOUNT GROUP]

FUNCTION CODES

| | | |
|----------|------------|--|
| R | 100 | INSTRUCTION |
| O | 120 | BILINGUAL/BICULTURAL INSTRUCTION |
| O | 130 | GIFTED/TALENTED INSTRUCTION |
| O | 140 | CORRESPONDENCE STUDY INSTRUCTION |
| O | 160 | VOCATIONAL EDUCATION INSTRUCTION |
| R | 200 | SPECIAL EDUCATION INSTRUCTION |
| R | 220 | SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS |
| R | 300 | SUPPORT SERVICES - STUDENTS |
| O | 303 | BOARDING HOMES |
| O | 310 | ATTENDANCE AND SOCIAL WORK |
| O | 320 | GUIDANCE SERVICES |
| O | 330 | HEALTH SERVICES |
| R | 350 | SUPPORT SERVICES - INSTRUCTION |
| O | 351 | IMPROVEMENT OF INSTRUCTIONAL SERVICES |
| O | 352 | LIBRARY SERVICES |
| [O | 353 | AUDIO-VISUAL SERVICES] |
| O | 354 | INSERVICE |
| O | 360 | <u>INSTRUCTIONAL-RELATED TECHNOLOGY</u> |
| R | 400 | SCHOOL ADMINISTRATION |
| R | 450 | SCHOOL ADMINISTRATION SUPPORT SERVICES |
| R | 510 | DISTRICT ADMINISTRATION |
| O | 511 | BOARD OF EDUCATION |
| O | 512 | OFFICE OF THE SUPERINTENDENT |
| O | 513 | PLANNING, RESEARCH, DEVELOPMENT, AND EVALUATION |
| O | 515 | PUBLIC RELATIONS/INFORMATION SERVICES |
| R | 550 | DISTRICT ADMINISTRATION SUPPORT SERVICES |
| O | 551 | FISCAL SERVICES |
| O | 552 | INTERNAL SERVICES |
| O | 553 | STAFF SERVICES |
| O | 554 | STATISTICAL SERVICES |
| O | 555 | DATA PROCESSING SERVICES |

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| O | 556 | OTHER DISTRICT ADMINISTRATION SUPPORT SERVICES |
| O | 557 | INDIRECT COST POOL |
| O | 560 | <u>ADMINISTRATIVE TECHNOLOGY SERVICES</u> |
| R | 600 | OPERATIONS AND MAINTENANCE OF PLANT |
| R | 700 | STUDENT ACTIVITIES |
| R | 760 | STUDENT TRANSPORTATION - TO AND FROM SCHOOL |
| R | 761 | STUDENT TRANSPORTATION - SCHOOL ACTIVITIES |
| R | 762 | STUDENT TRANSPORTATION - OTHER TRANSPORTATION SERVICES |
| R | 770 | ADULT AND CONTINUING EDUCATION INSTRUCTION |
| O | 771 | ADULT BASIC EDUCATION |
| R | 780 | COMMUNITY SERVICES |
| R | 790 | FOOD SERVICES |
| R | 850 | DEBT SERVICE |
| [R | 860 | EXPENDABLE TRUST] |
| R | 880 | CONSTRUCTION AND FACILITIES ACQUISITION |
| O | 881 | ADMINISTRATION |
| O | 882 | SITE ACQUISITION AND INVESTIGATION |
| O | 883 | DESIGN |
| O | 884 | CONSTRUCTION MANAGEMENT |
| O | 885 | CONSTRUCTION |
| O | 886 | EQUIPMENT/FURNISHINGS |
| O | 888 | <u>PERCENT OF ART</u> |
| O | 889 | <u>PROJECT CONTINGENCY</u> |
| R | 900 | OTHER FINANCING USES |
| R | 000 | UNDESIGNATED |

OBJECT CODES - REVENUES

| | | |
|----------|------------|---|
| | 000 | REVENUE FROM LOCAL SOURCES |
| | 010 | CITY/BOROUGH APPROPRIATIONS |
| R | 011 | CITY/BOROUGH - DIRECT APPROPRIATIONS |
| R | 012 | CITY/BOROUGH - IN-KIND SERVICES APPROPRIATIONS |
| R | 020 | FOOD SERVICES |
| O | 021 | TYPE A STUDENT MEAL SALES |
| O | 022 | TYPE A ADULT MEAL SALES |
| O | 025 | OTHER FOOD SALES |
| R | 030 | EARNINGS ON INVESTMENTS |
| O | 031 | INTEREST |
| O | 032 | GAIN ON INVESTMENTS |
| R | 040 | OTHER LOCAL REVENUES |
| R | 041 | TUITION FROM STUDENTS |
| R | 042 | TUITION FROM OTHER DISTRICTS |
| O | 043 | STUDENT ACTIVITY REVENUE |
| O | 044 | LAB, SHOP, SPECIAL COURSE, PARKING, AND TEXTBOOK FEES |
| O | 045 | LOCAL TRANSPORTATION FEES |
| O | 046 | RENTAL |
| R | 047 | E-RATE REVENUE |
| R | 050 | REVENUE FROM STATE SOURCES |
| O | 051 | FOUNDATION PROGRAM |
| O | 055 | SUPPLEMENTAL AID |
| R | 056 | TRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT |
| R | 057 | PRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT |
| O | 059 | TUITION |
| O | 060 | BOARDING HOME <u>AND RESIDENTIAL SCHOOL</u> GRANTS |
| O | 065 | STUDENT TRANSPORTATION |
| O | 070 | COMMUNITY SCHOOL GRANTS |
| O | 080 | SCHOOL CONSTRUCTION GRANTS |
| O | 085 | DEBT SERVICE REIMBURSEMENT |
| O | 089 | CIGARETTE TAX |

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| O | 090 | OTHER STATE REVENUES |
| R | 100 | REVENUE FROM FEDERAL SOURCES - DIRECT |
| O | 110 | IMPACT AID |
| O | 111 | IMPACT AID ELIGIBLE |
| O | 112 | IMPACT AID - SPECIAL EDUCATION ADD-ON |
| O | 113 | IMPACT AID - INDIAN LANDS ADD-ON |
| O | 120 | INDIAN EDUCATION - USDOE |
| O | 130 | JOHNSON O'MALLEY - BIA |
| O | 140 | OTHER DIRECT FEDERAL REVENUE |
| R | 150 | REVENUE FROM FEDERAL SOURCES - THROUGH THE STATE OF ALASKA |
| O | 161 | USDA FOOD SERVICE REIMBURSEMENT |
| O | 162 | USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES |
| O | 163 | SPECIAL MILK |
| O | 170 | GRANTS - EHA |
| O | 180 | GRANTS - ESEA |
| O | 181 | OTHER REVENUE FROM FEDERAL SOURCES THROUGH THE STATE OF ALASKA |
| R | 190 | REVENUE FROM FEDERAL SOURCES - OTHER INTERMEDIATE AGENCIES |
| R | 200 | OTHER SOURCES |
| O | 210 | STUDENT AGENCY FUND RECEIPTS |
| O | 220 | DONATIONS |
| O | 230 | PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT |
| O | 232 | PROCEEDS FROM CAPITAL LEASES |
| O | 233 | PROCEEDS FROM ISSUANCE OF LONG-TERM DEBT |
| O | 234 | PROCEEDS FROM RETIREMENT OF LONG-TERM DEBT |
| O | 235 | OTHER - OTHER SOURCES |
| R | 250 | TRANSFERS FROM OTHER FUNDS |

OBJECT CODES - EXPENDITURES

| | | |
|----------|------------|--|
| | 300 | EMPLOYEE SALARIES AND EMPLOYEE BENEFITS |
| R | 310 | CERTIFICATED SALARIES |
| O | 311 | CERTIFICATED SUPERINTENDENT |
| O | 312 | CERTIFICATED ASSOCIATE/ASSISTANT SUPERINTENDENT |
| O | 313 | CERTIFICATED PRINCIPAL/ASSISTANT PRINCIPAL |
| O | 314 | CERTIFICATED DIRECTOR/COORDINATOR/MANAGER |
| O | 315 | CERTIFICATED TEACHER |
| O | 316 | CERTIFICATED EXTRA DUTY PAY |
| O | 317 | CERTIFICATED SUBSTITUTES |
| O | 318 | CERTIFICATED SPECIALISTS |
| R | 320 | NON-CERTIFICATED SALARIES |
| O | 321 | NON-CERTIFICATED DIRECTOR/COORDINATOR/MANAGER |
| O | 322 | NON-CERTIFICATED SPECIALISTS |
| O | 323 | NON-CERTIFICATED AIDES |
| O | 324 | NON-CERTIFICATED SUPPORT STAFF |
| O | 325 | NON-CERTIFICATED MAINTENANCE/CUSTODIAL |
| O | 326 | NON-CERTIFICATED FOOD SERVICE STAFF |
| O | 327 | NON-CERTIFICATED BUS DRIVERS |
| O | 328 | NON-CERTIFICATED CONSTRUCTION LABOR |
| O | 329 | NON-CERTIFICATED SUBSTITUTE/TEMPORARIES |
| O | 330 | NON-CERTIFICATED SCHOOL BUS AIDES AND MONITORS |
| | 350 | TOTAL EMPLOYEE BENEFITS |
| R | 360 | EMPLOYEE BENEFITS |
| O | 361 | INSURANCE - LIFE AND HEALTH |
| O | 362 | UNEMPLOYMENT INSURANCE |
| O | 363 | WORKERS' COMPENSATION |
| O | 364 | FICA CONTRIBUTION |
| O | 365 | RETIREMENT CONTRIBUTION - TRS |
| O | 366 | RETIREMENT CONTRIBUTION - PERS |
| O | 367 | TRS ON-BEHALF PAYMENTS |

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| O | 368 | <u>PERS ON-BEHALF PAYMENTS</u> |
| O | 369 | OTHER EMPLOYEE BENEFITS |
| R | 380 | HOUSING ALLOWANCE/SUBSIDY |
| R | 390 | TRANSPORTATION ALLOWANCE |
| | 400 | MATERIALS, SUPPLIES, SERVICES & OTHER |
| R | 410 | PROFESSIONAL AND TECHNICAL SERVICES |
| O | 411 | INSTRUCTIONAL SERVICES |
| O | 412 | AUDITING AND ACCOUNTING SERVICES |
| O | 413 | MANAGEMENT SERVICES |
| O | 414 | LEGAL SERVICES |
| O | 415 | MEDICAL SERVICES |
| O | 416 | ENGINEERING AND ARCHITECTURAL SERVICES |
| O | 417 | DATA PROCESSING <u>AND CODING</u> SERVICES |
| O | 418 | OTHER PROFESSIONAL SERVICES |
| R | 419 | CHIEF ADMINISTRATOR CONTRACT SERVICES |
| R | 420 | STAFF TRAVEL |
| O | 421 | STAFF TRANSPORTATION |
| O | 422 | STAFF PER DIEM |
| R | 425 | STUDENT TRAVEL |
| O | 426 | STUDENT TRANSPORTATION |
| O | 427 | STUDENT PER DIEM |
| R | 430 | UTILITY SERVICES |
| O | 431 | WATER AND SEWAGE |
| O | 432 | GARBAGE |
| O | 433 | COMMUNICATIONS |
| O | 434 | OTHER UTILITY SERVICES |
| R | 435 | ENERGY |
| O | 436 | ELECTRICITY |
| O | 437 | NATURAL OR BOTTLED GAS |
| O | 438 | GASOLINE, DIESEL OR HEATING OIL |
| O | 439 | OTHER ENERGY |
| R | 440 | OTHER PURCHASED SERVICES |
| O | 441 | RENTALS |

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| O | 442 | <u>SITE AND</u> BUILDING REPAIR AND MAINTENANCE SERVICES |
| O | 443 | EQUIPMENT REPAIR AND MAINTENANCE SERVICES |
| [O | 444 | SITE REPAIR AND MAINTENANCE SERVICES] |
| O | 444 | <u>TECHNOLOGY-RELATED REPAIRS AND</u> |
| <u>MAINTENANCE</u> | | |
| R | 445 | INSURANCE AND BOND PREMIUMS |
| O | 446 | PROPERTY INSURANCE |
| O | 447 | LIABILITY INSURANCE |
| O | 448 | FIDELITY BOND PREMIUMS |
| O | 449 | STUDENT ACCIDENT INSURANCE |
| R | 450 | SUPPLIES, MATERIALS AND MEDIA |
| O | 451 | TEACHING SUPPLIES |
| O | 452 | MAINTENANCE AND CONSTRUCTION SUPPLIES AND MATERIALS |
| O | 453 | JANITORIAL SUPPLIES |
| O | 454 | OFFICE SUPPLIES |
| O | 455 | SCHOOL BUS MAINTENANCE, SUPPLIES, & MATERIALS |
| O | 456 | WAREHOUSE INVENTORY ADJUSTMENT |
| O | 457 | SMALL TOOLS AND EQUIPMENT |
| O | 458 | VEHICLE GASOLINE, DIESEL, AND OIL |
| O | 459 | FOOD |
| O | 460 | MILK |
| O | 471 | TEXTBOOKS |
| O | 472 | LIBRARY BOOKS |
| O | 473 | PERIODICALS |
| O | 475 | <u>SUPPLIES-TECHNOLOGY RELATED</u> |
| O | 479 | OTHER SUPPLIES, MATERIALS, AND MEDIA |
| R | 480 | <u>TUITION-STUDENTS</u> AND STIPENDS |
| O | 481 | TUITION- <u>STUDENTS</u> |
| O | 485 | STIPENDS |
| R | 487 | STUDENT TRANSPORTATION - IN-LIEU-OF AGREEMENTS |
| R | 490 | OTHER EXPENSES |

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| O | 491 | DUES AND FEES |
| O | 492 | JUDGMENTS AGAINST THE SCHOOL DISTRICT |
| O | 493 | INTEREST |
| O | 494 | LOSS ON INVESTMENTS |
| R | 495 | INDIRECT COSTS |
| R | 500 | CAPITAL OUTLAY |
| R | 510 | EQUIPMENT |
| O | 512 | <u>TECHNOLOGY-RELATED HARDWARE</u> |
| O | 513 | <u>TECHNOLOGY SOFTWARE</u> |
| R | 515 | SCHOOL TRANSPORTATION VEHICLES AND EQUIPMENT |
| R | 520 | LAND |
| R | 523 | BUILDINGS AND IMPROVEMENTS PURCHASED |
| R | 525 | DEPRECIATION |
| O | 527 | CONTINGENCY |
| O | 528 | OVERHEAD |
| R | 532 | INTEREST ON LONG-TERM DEBT |
| R | 533 | REDEMPTION OF PRINCIPAL ON LONG-TERM DEBT |
| R | 540 | OTHER CAPITAL OUTLAY EXPENSES |
| R | 550 | TRANSFER TO OTHER FUNDS |
| O | 551 | TRANSFER TO GENERAL FUND |
| O | 552 | TRANSFER TO SPECIAL REVENUE FUND |
| O | 553 | TRANSFER TO DEBT SERVICE FUND |
| O | 554 | TRANSFER TO CAPITAL PROJECTS FUND |
| O | 555 | TRANSFER TO ENTERPRISE FUND |
| O | 556 | TRANSFER TO INTERNAL SERVICE FUND |
| O | 557 | TRANSFER TO [EXPENDABLE] TRUST FUND |
| R | 560 | OTHER NONCURRENT DEBITS |
| O | 561 | AGENCY FUND OUTFLOW |
| O | 562 | TRANSFER TO OTHER GOVERNMENTAL UNITS |

OBJECT CODES - BALANCE SHEET [ACCOUNTS] /STATEMENT OF NET POSITION

| | | |
|----------|------------|--|
| | 600 | ASSETS |
| R | 610 | CASH |
| O | 611 | CASH ON DEPOSIT IN BANK/WITH TREASURER |
| O | 612 | PETTY CASH |
| O | 613 | CASH ON HAND |
| O | 614 | CASH CHANGE FUNDS |
| O | 615 | CERTIFICATES OF DEPOSIT (CD'S) |
| O | 616 | CASH WITH FISCAL AGENT |
| R | 620 | INVESTMENTS |
| O | 621 | REPURCHASE AGREEMENTS |
| O | 622 | COMMERCIAL PAPER |
| O | 623 | OTHER INVESTMENTS |
| R | 630 | ACCOUNTS RECEIVABLE |
| O | 631 | TUITION RECEIVABLE |
| O | 633 | LOANS RECEIVABLE |
| O | 639 | OTHER RECEIVABLES |
| R | 640 | DUE FROM OTHER FUNDS |
| O | 641 | INTERFUND RECEIVABLES |
| R | 650 | INVENTORIES |
| O | 651 | INVENTORIES FOR RESALE |
| O | 652 | FOOD INVENTORY |
| O | 653 | FUEL INVENTORY |
| O | 654 | SUPPLIES INVENTORY |
| R | 660 | PREPAID EXPENSES |
| R | 670 | OTHER ASSETS |
| O | 671 | EQUITY IN INSURANCE POOL |
| | 680 | PROPERTY, PLANT AND EQUIPMENT |
| R | 681 | LAND |
| R | 682 | BUILDINGS |
| R | 683 | IMPROVEMENTS OTHER THAN BUILDINGS |

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| R | 684 | EQUIPMENT |
| O | 685 | CONSTRUCTION-IN-PROGRESS |
| R | 686 | ACCUMULATED DEPRECIATION |
| O | 690 | OTHER DEBITS |
| R | 691 | AMOUNT AVAILABLE IN DEBT SERVICE FUND |
| R | 692 | AMOUNT TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT |
| R | 693 | <u>INTANGIBLE ASSETS</u> |
| R | 695 | <u>DEFERRED OUTFLOWS FO RESOURCES</u> |
| | 700 | LIABILITIES |
| R | 710 | ACCOUNTS PAYABLE |
| O | 712 | JUDGMENTS PAYABLE |
| O | 713 | CONTRACTS PAYABLE |
| O | 714 | DEPOSITS PAYABLE |
| R | 720 | PAYROLL ACCRUALS AND LIABILITIES |
| O | 721 | PERS PAYABLE |
| O | 722 | TRS PAYABLE |
| O | 723 | UNEMPLOYMENT COMPENSATION PAYABLE |
| O | 724 | SUPPLEMENTAL BENEFITS SYSTEM PAYABLE |
| O | 725 | WORKERS' COMPENSATION PAYABLE |
| O | 726 | FEDERAL WITHHOLDING PAYABLE |
| O | 727 | HEALTH AND LIFE INSURANCE PAYABLE |
| O | 728 | STATE WITHHOLDING PAYABLE |
| O | 729 | FICA CONTRIBUTION PAYABLE |
| O | 730 | COMPENSATED ABSENCES - CURRENT |
| O | 731-739 | OTHER PAYROLL LIABILITIES |
| R | 740 | LEASES AND CONTRACTS PAYABLE |
| O | 741 | LEASE-PURCHASE PAYABLE - CURRENT |
| O | 742 | CONSTRUCTION CONTRACTS PAYABLE |
| O | 743 | CONSTRUCTION CONTRACTS PAYABLE - RETAINED PERCENTAGE |
| R | 750 | LOANS PAYABLE - CURRENT |
| R | 760 | [DEFERRED] <u>UNEARNED REVENUE</u> |

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| R | 770 | DUE TO OTHER FUNDS |
| R | 780 | DUE TO OTHERS - EXTERNAL GROUPS AND AGENCIES |
| R | 790 | LONG-TERM LIABILITIES |
| O | 791 | LEASE-PURCHASE PAYABLE - LONG-TERM |
| O | 792 | LOANS PAYABLE |
| O | 793 | COMPENSATED ABSENCES |
| R | 795 | <u>DEFERRED INFLOWS OF RESOURCES</u> |
| | 800 | FUND BALANCE |
| | 810 | <u>NONSPENDABLE FUND BALANCE</u> [RESERVED] |
| [R | 811 | RESERVED FOR ENCUMBRANCES] |
| [R | 812 | RESERVED FOR INVENTORIES] |
| [R | 813 | RESERVED FOR RETIREMENT INCENTIVE PROGRAM] |
| [R | 814 | RESERVED FOR IMPACT AID ADVANCE] |
| [R | 815 | RESERVED FOR PREPAYMENTS] |
| [R | 816 | RESERVED FOR SELF-INSURANCE] |
| [O | 817 | OTHER RESERVATIONS] |
| O | 811-818 | <u>NONSPENDABLE FUND BALANCE</u> |
| R | 819 | <u>RESTRICTED FUND BALANCE</u> |
| [R | 820 | FUND BALANCE UNRESERVED – DESIGNATED] |
| [O | 821-829 | DESIGNATED FOR _____ (DISTRICT DESIGNATIONS)] |
| R | 820 | <u>COMMITTED FUND BALANCE</u> |
| O | 821-829 | <u>COMMITTED FOR _____ (DISTRICT COMMITTED)</u> |
| [R | 830 | FUND BALANCE UNRESERVED – UNDESIGNATED] |
| R | 830 | <u>ASSIGNED FUND BALANCE</u> |
| O | 830-844 | <u>ASSIGNED FOR _____ (DISTRICT ASSIGNED)</u> |
| R | 845 | <u>UNASSIGNED FUND BALANCE</u> |
| [R | 850 | INVESTMENT IN GENERAL FIXED ASSETS] |
| R | 850 | <u>NET INVESTMENTS IN CAPTIAL ASSETS</u> |
| [O | 851 | GENERAL FUND SOURCES] |
| [O | 852 | SPECIAL REVENUE FUND SOURCES] |
| [O | 853 | CAPITAL PROJECT FUND SOURCES] |
| [O | 854 | DONATED PROPERTY] |

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| [O | 855 | TRANSFERRED FROM STATE OF ALASKA] |
| [O | 856 | TRANSFERRED FROM FEDERAL GOVERNMENT] |
| [O | 857 | OTHER SOURCES] |
| R | 860 | <u>RESTRICTED NET POSITION</u> |
| R | 870 | <u>UNRESTRICTED NET POSITION</u> |
| O | 900 | BUDGETARY AND CONTROL ACCOUNTS |
| O | 910 | ESTIMATED REVENUES (CONTROL) |
| O | 911 | REVENUES (CONTROL) |
| O | 920 | APPROPRIATIONS (CONTROL) |
| O | 921 | EXPENDITURES (CONTROL) |
| O | 930 | ENCUMBRANCES (CONTROL) |

UNIFORM CHART OF ACCOUNTS AND ACCOUNT CODE DESCRIPTIONS

This section details the categories for revenue, expenditure and balance sheet accounts. Since the fund codes apply to all three types of accounts they are described first.

Fund [AND ACCOUNT GROUPS] Classifications

Fund A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, [WHICH] **that** are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. School districts have the option of establishing a separate fund for each federal or state grant. If multiple grants are recorded in a fund, separate revenue and expenditure accounts must be established for each grant within the fund, and separate revenue and expenditure reports for each grant must appear in the audit report. Project codes are suggested for multiple grant activities within a fund to meet segmented financial transaction information requirements.

Governmental Funds

- 100 GENERAL FUND (SCHOOL OPERATING FUND) - The fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund. **(Required)**
- 200-399 SPECIAL REVENUE FUNDS - Funds used to account for the proceeds of specific revenue sources (other than [EXPENDABLE] trusts or [FOR] major capital projects) that are legally restricted **or committed** to expenditure for specified purposes **other than debt service or capital projects**. More than one special revenue fund may need to be established. **(Required)**
- 200-249 STATE SOURCES - Funds used to account for Special Revenue Funds from state (non-federal) sources.
- 205 STUDENT TRANSPORTATION FUND - The fund used to account for revenues and expenditures for student transportation to and from school and other state-approved student transportation. Revenues include state student transportation revenue and any necessary transfers from the school operating fund. **(Required)**
- 210 CIGARETTE TAX FUND - The fund used to account for proceeds derived from the Cigarette Tax Act which may be used only to rehabilitate, construct and repair school facilities and [FOR] **to pay** costs of insurance on buildings comprising school facilities during the rehabilitation, construction, and repair, and for the life of the building in accordance with AS 43.50.140. [(REQUIRED)] **(Optional)**
- 215 COMMUNITY SCHOOL FUND - The fund used to account for revenues and expenditures for community schools. Revenues include state grants for community education, and local revenue and matching funds from School Operating Fund. **(Required)**

- [220 COMMUNITY COLLEGE FUND - A FUND IS USED TO ACCOUNT FOR ALL MONIES DIRECTLY RELATED OR ATTRIBUTABLE TO NONDEGREE PROGRAMS AND ACTIVITIES OF A COMMUNITY COLLEGE WHICH ARE THE RESPONSIBILITY OF THE SCHOOL DISTRICT IN ACCORDANCE WITH AS 14.40.610(b). (REQUIRED)]
- 225 BOARDING HOME AND RESIDENTIAL SCHOOL FUND - A fund used to account for revenue and expenditures for boarding home or residential school activity. (Required)
- 230-249 OTHER STATE SOURCES - A fund or funds used to account for programs funded by state grants which cannot be recorded in the above funds. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 250-349 FEDERAL SOURCES - THROUGH THE STATE - A fund or funds used to account for programs funded by federal grants which pass through the state. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 255 FOOD SERVICE FUND - The fund used to account for non-instructional food service operations including National School Lunch and Breakfast programs. **(Required)**
- 260-349 OTHER FEDERAL SOURCES - THROUGH THE STATE - A fund or funds used to account for programs funded by federal grants which pass through the state and cannot be recorded in the above fund. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 350-369 FEDERAL SOURCES - DIRECT - A fund or funds used to account for programs funded by federal grants passed directly to the district. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 370-399 LOCAL SOURCES - A fund or funds used to account for programs funded by local sources. Sometimes called designated purpose funds, their uses and limitations are specified by legal authority. Generally the resources of these funds cannot be diverted to other uses.
- 400 DEBT SERVICE FUND - A fund used to account for **financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used if legally mandated, as well as for** the accumulation of resources for, and the payment of, general long-term debt obligations **maturing in future years**. (Required)

500 CAPITAL PROJECTS FUND - A fund used to account for [ALL] **financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets (other than those or proprietary funds or trust funds). To account for resources** used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by state construction grants, bonded indebtedness, and district designated capital projects. **(Required)**

500-[599]**579** SPECIFIC CAPITAL PROJECTS - Funds used to account for specific capital projects.

580 PERMANENT FUND – **A fund used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district’s programs. (Required)**

580-599 SPECIFIC PERMANENT FUNDS – **Funds used to account for specific permanent funds.**

Proprietary Funds

600-649 ENTERPRISE FUND(S) – **These funds account for any activity for which a fee is charged to external users for goods or services.** These funds are used to account for activities, that are [BASICALLY] self-supporting either on a short term or long term basis such as a swimming pool or a resale house construction project. More than one enterprise fund may need to be established. (Optional)

650-699 INTERNAL SERVICE FUND(S) - A fund or funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. (Optional)

Fiduciary Funds - Trust and Agency Funds

Funds used to account for assets held in a trustee or agent capacity for others.

700 AGENCY FUND(S) - A fund or funds used to account for assets held by the district acting as an agent for others. **(Required)**

710 STUDENT AGENCY FUND - A fund used to account for student generated and controlled funds only. This fund is used to account for assets received and held by the school district on behalf of student groups. Local revenue received from school-sponsored or interscholastic activities is recorded in either the General Fund or a Special Revenue Fund and is considered to be revenue of the school district. The distinguishing characteristic of student agency funds vs. district general fund activity is who has ultimate authority for determining the use of the funds resources.

720-759 OTHER AGENCY FUND(S) - A fund or funds (**other than a student agency fund**) used to account for assets held by the district as an agent for others. More than one agency fund may be established (i.e., Red Cross or Community Chest collections).

760 [EXPENDABLE] TRUST FUND(S) – [A FUND OR FUNDS USED TO ACCOUNT FOR RESOURCES RECEIVED BY A SCHOOL DISTRICT WHICH IS HELD IN TRUST AND USED BY THE SCHOOL DISTRICT IN ACCORDANCE WITH TERMS OF THE TRUST’S REQUIREMENTS] **These funds account for assets held by a school district in a trustee capacity for others – e.g. members and beneficiaries of pension plans and other postemployment benefit (OPED) plans, external investmentpools, or private-purpose trust arrangements – and that therefore cannot be used to support the school district’s own programs. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds.** More than one trust fund may need to be established. (Required)

760-769 SPECIFIC TRUST FUNDS – Funds used to account for specific trust funds.

[780 NONEXPENDABLE TRUST FUND(S) - A FUND OR FUNDS USED TO ACCOUNT FOR ACTIVITIES ASSOCIATED WITH TRUST AGREEMENTS THAT RESTRICT THE SCHOOL DISTRICT FROM USING THE PRINCIPAL OR CORPUS. (REQUIRED)]

[ACCOUNT GROUPS]

[800 GENERAL FIXED ASSETS ACCOUNT GROUP - THIS SELF-BALANCING GROUP OF ACCOUNTS IS USED TO ACCOUNT FOR FIXED ASSETS OWNED AND USED BY THE SCHOOL DISTRICT. FIXED ASSETS PURCHASED UNDER LEASE-PURCHASE AGREEMENTS ARE RECORDED IN THIS GROUP AFTER THE LAST PAYMENT IS MADE. (REQUIRED)]

[900 GENERAL LONG-TERM DEBT ACCOUNT GROUP - THIS SELF-BALANCING GROUP OF ACCOUNTS IS USED TO ACCOUNT FOR LONG-TERM OBLIGATIONS OF A SCHOOL DISTRICT. (REQUIRED)]

School and Location Codes

The term SCHOOL is used to denote the location of educational activities for organizational purposes. Organizational units housed by physical plants correspond to individual schools or a district office allowing the classification of budgets and expenditures for each school or operational unit. This account element and related account codes are optional and may be assigned to meet individual district's needs. The following suggestions are presented for illustration ONLY.

- 010-099 Senior High Schools - Secondary schools offering the final years of high school work necessary for graduation invariably preceded by junior high school and/or elementary school. (Optional)

- 100-299 Junior High Schools - Separately organized and administered intermediate schools, including grades 6 through 9, or grades 7 and 8, exclusive of elementary and senior high schools. (Optional)

- 300-399 Elementary Schools - Schools classified as elementary by State and local practice composed of any span of grades below and including grade 8. (Optional)

- 400-499 Other Schools - Any other school units not applicable to the three categories noted above. (Optional)

- 500 District-wide - Classification used when an expenditure cannot be identified with a single school or location, but is applicable to all schools and locations. (Optional)

- 600 District Office - Site of central district operations. (Optional)

Functions

FUNCTION is used to group within a fund the different broad classifications of financial activities or services performed; for example, Instruction is function 100, a broad group of activities and services performed. Functions provide for the reporting of financial information in a manner, that is useful to school boards, superintendents, the Department of Education and Early Development, the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

For school districts that wish to accumulate financial information in greater detail than the required function level many required functions are further subdivided into optional functions. Optional functions provide for the grouping of activities or services in further detail; for example, Instruction 100 is a required function but could be further broken out into the optional function Correspondence Instruction 120. The optional functions are components of the required functions and if optional functions are used, **then** they should be aggregated and reported at the required function level. When establishing coding for required functions the explanations and detail provided in the optional functions should be considered.

- 100 **INSTRUCTION** - Instruction includes the educational activities directly involving the interaction between teachers and students. Instruction may be provided in the school classroom, in another location such as a home or hospital, or in other learning situations such as student curricular field trips. It may also be provided through some other approved medium such as **televisions, radio, computer, multimedia, telephone, or correspondence**. **Technology that is used by students in the classroom or that has a student instruction focus should be coded here.** Included here are the certificated classroom teachers or other certificated personnel who are performing as classroom teacher and classroom aides or classroom assistants who directly assist in the instructional process. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools or other locations for instructional purposes. Inservice teacher training, conferences and workshops that are for the benefit of teachers for staff development are not included here but in Support Services - Instruction, function 350. (Required)
- 120 **BILINGUAL/BICULTURAL INSTRUCTION** - Bilingual and bicultural instruction includes the educational activities directly involving the interaction between teachers and students of limited English-speaking ability. Included here are the certificated bilingual and bicultural classroom teachers or other certificated personnel who are performing as the bilingual and bicultural classroom teacher and classroom aides or classroom assistants who directly assist in the bilingual and bicultural instructional process. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools and other locations for bilingual and bicultural instructional purposes. Specific inservice teacher training, conferences and workshops for bilingual and bicultural staff development are also included here. (Optional)

130 GIFTED/TALENTED INSTRUCTION - Gifted and talented instruction includes the educational activities directly involving the interaction between teachers and students who exhibit outstanding intellect, ability, or creative talent. Included here are the certificated gifted and talented classroom teachers or other certificated personnel who are performing as the gifted and talented classroom teacher and classroom aides or classroom assistants who directly assist in the gifted and talented instructional process. Examples of the types of expenditures included are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools and other locations for gifted and talented instructional purposes. (Optional)

140 CORRESPONDENCE STUDY INSTRUCTION - Correspondence study instruction includes the educational activities directly involving the interaction between teachers and students when the primary medium of instruction is communication between the instructor at one physical location and the student at another physical location when the student does not attend a designated school on a regular basis. Included here are the certificated correspondence study teachers or other certificated personnel who are performing as the correspondence study teacher and classroom aides or classroom assistants who directly assist in the correspondence study instructional process. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, equipment and equipment repair directly used in the teaching process, telephone, internet, courses and postage, and travel to visit correspondence students for instructional purposes. (Optional)

160 VOCATIONAL EDUCATION INSTRUCTION - Vocational education instruction includes the educational activities directly involving the interaction between teachers and students in state approved vocational education classes. Included here are the certificated vocational education teachers or other certificated personnel who are performing as the vocational educational teacher and classroom aides or classroom assistants who directly assist in the vocational education instructional process. Examples of the types of expenditures to include are salaries, employee benefits, instructional supplies, textbooks, equipment and equipment repair directly used in the teaching process and travel between schools and other locations for vocational instructional purposes. (Optional)

200 SPECIAL EDUCATION INSTRUCTION - Special education instruction includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facility. Included here are the costs of instruction for the student who deviates from the average or normal child in mental, physical or social characteristics to such an extent that he or she requires a modification of school practices or special education services in order to develop to his or her maximum potential. Included here are the certificated special education teachers or other certificated personnel who are performing as the special education teacher and classroom aides or classroom assistants who directly assist in the special education instructional process. Examples of the types of expenditures to include are salaries, employee benefits,

instructional supplies, textbooks, equipment and equipment repair directly used in the teaching process, and travel between schools and other locations for special education instructional purposes. Included are specific inservice teacher training, conferences or workshops for the special education teacher's staff development. General instructional inservice attended by special education teachers is not included here but in Support Services - Instruction, function 350. **(Required)**

- 220 SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS - Special education support services - students includes educational activities designed to assess and improve the well being of special education students. Special education students are those who deviate from the average or normal child in mental, physical or social characteristics to such an extent that he or she requires a modification of school practices or special education services in order to develop to his or her maximum potential. Included here is the special education director/coordinator/manager. Also included are the costs of such activities as special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an Individualized Education Program (IEP). Examples of the types of expenditures to include are salaries, employee benefits, instructional support supplies and equipment, [AND] equipment repair directly used in special education support services, and travel when assisting students through special education support services-students activities. **(Required)**
- 300 SUPPORT SERVICES - STUDENTS - Support services - students includes activities designed to assess and improve the well being and health of students and to supplement the instruction process. Included here are guidance services, health services, attendance and social work services and boarding home costs. Examples of the types of expenditures to include are salaries, employee benefits, professional and technical services for specialists involved in support services - students, supplies and equipment and equipment repair directly used in support services – students, and travel when assisting students through support services-students activities. **(Required)**
- 303 BOARDING HOMES - Boarding homes includes the expenditures for providing food and shelter for students who must live on or near the school grounds. "Child care" programs not directly involved with the instructional programs are not included here but in Community Services, function 780. Boarding home costs related to special education and short-term vocational education are not included here but in their respective functions. (Optional)
- 310 ATTENDANCE AND SOCIAL WORK - Attendance and social work activities includes those activities designed to improve student attendance and that attempt to **prevent or** solve student problems involving the home, the school, and the community.

Attendance services consist of such activities as early identification of patterns of absence, promotion of pupils' and parents' positive attitudes toward attendance, analysis of causes

- of absences, and enforcement of compulsory attendance laws. Included here are the personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to District Administration Support Services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits. (Optional)
- 320 GUIDANCE SERVICES - Guidance services include those activities designed to help students assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist students in increasing their understanding of educational and career opportunities; and aid students in the formulation of realistic goals. Included here are personnel with specialized training and who are directly assigned to guidance services. Secretarial or other general activities should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits. (Optional)
- 330 HEALTH SERVICES - Health services include those activities that pertain to physical and mental health student services, that are not direct instruction or classified under a special education function. Health services includes psychological services; medical, dental and nursing services; speech and audiology services, and pupil testing and assessment costs when related to health services. Included here are personnel with specialized training and who are directly assigned to health services. Secretarial or other general activities should be recorded in their respective functions. (Optional)
- 350 SUPPORT SERVICES - INSTRUCTION - Support services - instruction includes those activities that assist instructional staff with the content and process of providing learning experiences for students. Included are improvement of instructional services (curriculum development and techniques of instruction), library services, [AUDIOVISUAL SERVICES,] and inservice training. Included here are the costs of nonteaching director/coordinator/managers who are specifically trained and directly assigned to instructional programs and librarians and library aides. Also included here are general teacher inservice expenditures whether provided for by the director/coordinator/manager of curriculum, by outside professional consultants or through conference attendance. Examples of the types of expenditures to include are salaries, employee benefits, supplies, inservice and curriculum development materials, travel, and conference fees. **See function 360, Instructional - Related Technology, for all E-Rate eligible expenditures.** (Required)
- 351 IMPROVEMENT OF INSTRUCTIONAL SERVICES - Improvement of instructional services includes activities that assist instructional staff in planning, developing and evaluating the process of providing instruction to students. These activities include curriculum development performed by director/coordinator/managers of instructional programs, or other specifically related purchased professional services. Included here are the costs of nonteaching director/coordinator/managers who are specifically trained and

directly assigned to instructional programs. Activities of directing and managing a school should not be recorded here but in school administration or in other applicable function. General overall management of district activities should not be recorded here but in district administration or in other applicable function. Examples of the types of expenditures to include are salaries, employee benefits, supplies, and travel when related to improvement of instructional services. (Inservice expenditures, are recorded in function 354.) (Optional)

352 LIBRARY SERVICES - Library service includes activities of organizing and maintaining libraries. This includes selecting, acquiring, preparing, cataloging and circulating books and other materials. Also included here are the costs of librarians and library aides. Examples of the types of expenditures to include are salaries, employee benefits, supplies, travel when related to library service and purchase of library materials. Textbooks are **not** included here but in Instruction, function 100. (Optional)

[353 AUDIO-VISUAL SERVICES - AUDIOVISUAL SERVICES INCLUDES ACTIVITIES PERTAINING TO THE PREPARATION, STORAGE, MAINTENANCE, CATALOGING AND CIRCULATION OF AUDIOVISUAL MATERIALS AND EQUIPMENT FROM CENTRAL LOCATIONS IN THE SCHOOL DISTRICT. EXAMPLES OF THE TYPES OF EXPENDITURES TO INCLUDE ARE SALARIES, EMPLOYEE BENEFITS, SUPPLIES, AND PURCHASE OF MATERIAL OR EQUIPMENT. (OPTIONAL)]

354 INSERVICE - Inservice includes activities that contribute to the professional growth and competence of members of the instructional staff. Included here are expenditures for teacher training, conferences, workshops, staff development, and membership in staff development networks. Examples of the types of expenditures to include are conference fees and related travel; expenditures for curriculum development materials when related to inservice training; and other inservice expenditures, whether the training is provided through a director/coordinator/manager of curriculum, a professional consultant, or through conference attendance. (Optional)

360 INSTRUCTIONAL – RELATED TECHNOLOGY – This function category encompasses all technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors. These activities include costs associated with the staffing, administrating, and supervising of technology personnel; systems planning and analysis; systems application development; systems operations; network support services; hardware and software maintenance and support services; and other technology-related costs that relate to the support of instructional activities. Technology that is used by students in the classroom or that has a student instruction focus should be coded to function 100. Technology that is used by students in the special education classroom or that has a special education

student instruction focus should be coded to functions 200 or 220. See Appendix B for specific examples. (Optional)

It should be noted that although GASB has not issued applicable accounting and financial reporting guidance specific to E-Rate, districts should record all E-Rate eligible expenditures in this function.

- 400 **SCHOOL ADMINISTRATION** - School administration includes the activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included here are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in School Administration Support Services, function 450. **(Required)**
- 450 **SCHOOL ADMINISTRATION SUPPORT SERVICES** - School administration support services includes the activities that support School Administration, function 400 in the overall management of a school. Included here are the non-certificated school administration staff including secretaries and clerks. Also included here are other corresponding expenditures related to secretaries and clerks. Examples of the types of expenditures to include are non-certificated salaries, employee benefits, supplies, communication expenditures, equipment and equipment repair and travel. **(Required)**
- 510 **DISTRICT ADMINISTRATION** - District administration includes the activities of overall district-wide executive and general administration of the school district. This includes the office of the superintendent; activities of the elected school board and any expenditures for lobbyists; public relations and information services; and any district-wide planning, research, development and evaluation activities. Included are the superintendent, assistant superintendents and contracted chief administrators, specific directions for allocation are included in respective object codes. Examples of the types of expenditures to include are salaries, employee benefits, professional and technical services, supplies, communication expenditures, travel, dues and fees, board stipends and board travel, communication and travel. **(Required)**
- 511 **BOARD OF EDUCATION** - Activities of the elected body which has been created according to state law and vested with responsibilities for educational activities in a given geographical area. Included are expenditures for lobbyists. (Optional)
- 512 **OFFICE OF THE SUPERINTENDENT** - Activities performed by the superintendent, deputy, associate and assistant superintendents, and a contracted chief administrator in the

- broad overall executive and general direction and management of all affairs of the school district. (Optional)
- 513 PLANNING, RESEARCH, DEVELOPMENT, AND EVALUATION - Activities involving the managing and conducting instructional planning, research, development and evaluation functions for the school district as a whole. (Optional)
- 515 PUBLIC RELATIONS/INFORMATION SERVICES - Activities involving internal information, public information and community relations. Included are planning and managing the publication of internal information (e.g., a periodic newsletter or newspaper for internal dissemination), providing or arranging for radio and television programs and otherwise informing the public concerning education in the school district, and directing and managing any other community relations service for the school district. (Optional)
- 550 DISTRICT ADMINISTRATION SUPPORT SERVICES - Activities of managing and conducting general administrative services of the school district including accounting, payroll and budgeting, purchasing, recruiting and placement, statistical manipulation and reporting, and data processing. Included are collecting and organizing data, converting data to machine-usable form and preparing financial, property, student, personnel, program, community and statistical reports. Included are director/coordinator/manager of fiscal responsibilities, accountants, bookkeepers, and secretaries. Examples of the types of expenditures to include are salaries, employee benefits, supplies, materials, communication, travel, liability insurance (except property and vehicle insurance), interest on current loans, and indirect costs. **(Required)**
- 551 FISCAL SERVICES - Activities of managing and conducting the fiscal operations including budgeting, receiving and disbursing, financial accounting, payroll and internal auditing of the school district. (Optional)
- 552 INTERNAL SERVICES - Activities of buying, storing and distributing of supplies, furniture and equipment, and activities involving duplicating and printing for the school district. (Optional)
- 553 STAFF SERVICES - Activities of administrative support involved with maintaining an efficient work force for the school district. Includes are recruiting and placement, staff transfers, staff health services and staff accounting. (Optional)
- 554 STATISTICAL SERVICES - Activities of manipulating, relating, describing and reporting of statistical information for the school district. (Optional)
- 555 DATA PROCESSING SERVICES - Activities of managing and conducting district-wide data processing services for the school district. Included are collecting and organizing data, converting data to machine-usable form and preparing financial, property, student, personnel, program, community and statistical reports. (Optional)

- 556 OTHER DISTRICT ADMINISTRATION SUPPORT SERVICES - Activities of any support services or classification of services, general in nature, which cannot be classified in the preceding functions. (Optional)
- 557 INDIRECT COST POOL - Expenditures aggregated for use in determining indirect costs. (Optional)
- 560 ADMINISTRATIVE TECHNOLOGY SERVICES - Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support as well as support provided by external vendors. These activities include costs associated with the staffing, administrating, and supervising of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware and software maintenance and support services, and other technology-related administrative costs. See Appendix C for specific examples. (Optional)**
- 600 OPERATIONS AND MAINTENANCE OF PLANT - Activities of keeping buildings open and ready for use, equipment in an effective state of repair and grounds keeping. This includes the director/coordinator/manager of operations, janitors, and custodial staff. Examples of the types of expenditures to include are salaries, employee benefits, utilities, energy, building rental expenses, property and vehicle insurance and custodial and maintenance supplies. Costs related to the purchase of land or buildings, construction of buildings, or any capital improvements to sites are not included here but in Construction and Facilities Acquisition, function 880. **(Required)**
- 700 STUDENT ACTIVITIES - Used in the School Operating Fund and Student Activity Fund for activities that are non-instructional school sponsored and sanctioned student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities, other staff salaries and related expenses are classified under this function. Travel for all extra-curricular activities and student activity extra duty compensation is included in this function. **(Required)**
- 760 STUDENT TRANSPORTATION - TO AND FROM SCHOOL - Activities of transporting students to and from school only that meet the Minimum Standards for Alaska School Buses. Included here are the director/coordinator/manager of transportation, bus drivers, and support staff. Examples of the types of expenditures to include are salaries, employee benefits, other administrative costs for managing the student transportation system, and any [CONTRACTOR-OPERATED] **contracted** services. Travel related to student activities and student instructional travel is not included here, but in their respective functions. Expenses related to Student

Transportation - School Activities should be included in function 761. **Fund 205 Only** (Required)

- 761 **STUDENT TRANSPORTATION - SCHOOL ACTIVITIES** - Activities of transporting students on school buses for **all extra-curricular** activities, field trips, **interscholastic activities**, and other non-educational activities [ONLY] **paid for with state transportation grant funding**. Examples of the types of expenditures to include are salaries, employee benefits, and other administrative and direct costs for providing the transportation of pupils outside the normal to and from school transportation services, including any contracted services. Travel related to student activities and student instructional travel is not included here, but in their respective functions. [(NOTE: STUDENT ACTIVITIES TRANSPORTATION IS FOR ALL EXTRA-CURRICULAR ACTIVITIES SUCH AS CLUBS AND INTERSCHOLASTIC ACTIVITIES. SCHOOL ACTIVITIES TRANSPORTATION IS FOR FIELD TRIPS AND OTHER NON-EDUCATIONAL TRANSPORTATION.)] **Fund 205 Only** (Required)
- 762 **STUDENT TRANSPORTATION - OTHER TRANSPORTATION SERVICES** - Expenditures for optional equipment beyond the Minimum Standards for Alaska School Buses that the district chooses to add to school buses [AND ANY] **paid for with state transportation grant funding**. **Also included here are** other expenditures that are not to and from school transportation services or school activities and cannot be classified in function 760 or function 761. **Fund 205 Only** (Required)
- 770 **ADULT AND CONTINUING EDUCATION INSTRUCTION** - Activities of teaching adults and out-of-school youth in an educational program not based primarily on previous education attainment and which is generally characterized by less than full time attendance. Included here are the director/coordinator/manager of adult education, classroom teachers, teacher aides and other support staff. Included also are specific inservice teacher training, conferences or workshops for adult and continuing education teacher's staff development. Examples of the types of expenditures to include are salaries, employee benefits, teaching supplies, textbooks, classroom equipment and repair, and travel between schools and/or other locations for adult and continuing instructional purposes. **(Required)**
- 771 **ADULT BASIC EDUCATION** - Instruction costs for providing fundamental education to adults whom have never attended school or who have interrupted formal schooling. (Optional)
- 780 **COMMUNITY SERVICES** - Activities provided by a school or school district for purposes of relating to the community as a whole or some segment of the community **not** directly related to providing education for students. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing education. Included are community recreation programs, civic activities, public libraries, public radio programs, community welfare activities and care of children in residential

day schools. Examples of the types of expenditures to include are salaries, employee benefits, travel, and supplies. **(Required)**

- 790 FOOD SERVICES - Activities of non-instructional management and operation of food service programs of the school or school district; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. Examples of the types of expenditures to include are salaries, employee benefits, milk, food, and equipment. ([FOOD SERVICES]**Fund 255 Only**) **(Required)**
- 850 DEBT SERVICE - Included are payments for both principal and interest on, normally, long-term debt service (obligations exceeding one year). Interest on current loans (repayable within one year of receiving the obligation) is not included here but in District Administration Support Services, function 550. **(Required)**
- [860 EXPENDABLE TRUST - USED TO ACCOUNT FOR OPERATIONS AND EXPENDITURES FROM EXPENDABLE TRUST FUNDS. (REQUIRED)]
- 880 CONSTRUCTION AND FACILITIES ACQUISITION - Activities of acquiring land, buildings and equipment; remodeling of buildings; construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites, **including enviromental remediation**. The following optional function codes are **also** provided to allow the accumulation of expenditure information for grant **and non-grant** reporting purposes. They define the minimum reporting requirements for Alaska construction grant accounting for purposes of periodic grant reporting and closeout. **(Fund 500 Only)** (Required)
- 881 ADMINISTRATION - Costs associated with construction grant administration. Includes audits, legal fees, accounting services and related expenditures. **(Fund 500 Only)** (Optional)
- 882 SITE ACQUISITION AND INVESTIGATION - Services directly contracted to conduct percolation tests, soil temperature, moisture content of permafrost, depth of water table, and all other such soil tests. Costs of consultants to conduct boundary, topography, on-site easements or right-of-way surveys, including all other types of ground surveys, consultant(s) to inspect a site for suitability or acceptability as a facility or a construction site, special services negotiated with and performed by a consultant pertaining to site investigation; feasibility studies, water survey, special drawings, renderings, plans and specifications, etc. Charge the actual cost of appraisals, including the cost of transportation, per diem, or other such related costs which are caused by the direct act of appraising a site by a qualified appraiser. Include the acquisition cost, legal expenses, relocating businesses, dwellings, household furnishings, persons and personal belongings, in accordance with federal requirements when condemnation action is being pursued to obtain the land. **(Fund 500 Only)** (Optional)

- 883 DESIGN - Design costs for the performance of design development and services. Fees paid to consultants, such as engineers or architects for the design of the facility. Reimbursable expenses that have been incurred by consultants while performing services associated with the design. These costs include, but are not limited to: transportation costs, living expenses, long distance phone calls, telegrams, postage and freight, and blue line and photo reproductions. Services performed by consultants such as: programs and feasibility studies, special drawings and renderings, preparation of alternate bid documents, start-up assistance, warranty review service, including preparation of maintenance and operational manuals, and course of construction inspections. **(Fund 500 Only)** (Optional)
- 884 CONSTRUCTION MANAGEMENT - Costs associated with the management of the construction project during the course of construction. **(Fund 500 Only)** (Optional)
- 885 CONSTRUCTION - Cost appraisal(s) of a facility being considered for purchase and the purchase cost of an existing facility. Costs of contracted construction for remodeling or repair of an existing facility. The cost of demolition of an existing facility [LET UNDER CONTRACT]. Costs for water and/or sewer installations, costs for work performed by construction laborers employed by the school district, construction material cost for materials used. The cost of work for constructing a facility performed by a contractor. All power installation costs incurred under vendor agreements or construction contracts. Costs of relocating a facility, including a building, relocatable structure, mobile trailer or home. **(Fund 500 Only)** (Optional)
- 886 EQUIPMENT/FURNISHINGS - Costs associated with the equipping of a newly constructed building including: instructional furniture and equipment, and library books and equipment. **(Fund 500 Only)** (Optional)
- 888 PERCENT FOR ART – Art includes the selection, design/fabrication, and installation works of art. (Fund 500 Only) (Optional)**
- 889 PROJECT CONTINGENCY – Project contingency is a safety factor to allow for unforeseen changes. The use of contingency funds to address budget overruns should be coordinated with DEED. No costs shall be accounted for as Contingency Expenditures. (Fund 500 Only, Budget Account Only) (Optional)**
- 900 OTHER FINANCING USES - Transfers of cash between funds, either for the purpose of subsidizing programs or matching federal grants[. INCLUDED WOULD BE SUCH TRANSACTIONS], **such** as transferring School Operating Fund cash to the Food Services Fund or Student Transportation Fund to subsidize such programs or to transfer School Operating Fund cash to Special Revenue Funds for matching federal funds or providing additional local support. **(Required)**
- 000 UNDESIGNATED - **(Required)**

Program and Project Codes

A PROGRAM is a plan of activities and procedures designed to accomplish predetermined objectives. Program codes are assigned at the discretion of the School District.

We suggest that program/project codes be utilized by each individual district to account for activity unique to your district. Program codes may be utilized to provide more detailed information for grant reporting requirements such as public radio or capital project reports. Student group or club transactions may also be segregated with the use of program codes. Although the Uniform Chart of Accounts contains many anticipated object codes, it is recommended that districts use program codes to enhance existing codes for circumstances that cannot be anticipated.

As an example, project codes could be utilized within the Capital Project fund(s) to segregate transaction activity for a project as needed to meet grant reporting standards as an alternative to establishing separate funds for each grant activity.

Project codes could be utilized within the Special Revenue Fund(s) to segregate transaction activity for a particular grant as needed to meet grant reporting standards.

It is suggested that project codes be utilized within the Agency Fund(s) to segregate transaction activity for a student group or club.

Object Codes - Revenue

OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

REVENUES are additions to the net current assets of a fund excluding Other Financing Sources and Expenditure Refunds.

- 000 REVENUE FROM LOCAL SOURCES - Revenue collected by cities and boroughs and appropriated to the school board for school purposes, and revenue produced within the school district for school purposes.

- 010 CITY/BOROUGH APPROPRIATIONS - Revenues and In-kind services received from cities and boroughs.

- 011 CITY/BOROUGH - DIRECT APPROPRIATIONS - Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. **(Required)**

- 012 CITY/BOROUGH - IN-KIND SERVICES APPROPRIATIONS - In-kind services provided without charge by the local governmental unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account are for services that would otherwise be purchased by the school district, valued at fair market value and supported by appropriate documentation, including a billing from the governmental unit (city or borough). The allowable services that may be provided or paid for are: utilities, energy, insurance, audit services, and maintenance of plant. A billing for utilities and energy is to include the quantity used and price. A billing for insurance and audits is to include the actual invoices from the provider that clearly shows the district's portion. Billings for maintenance of facilities are to include time spent by city or borough employees on maintenance of district facilities and the rate for their time. **(Required)**

- 020 FOOD SERVICES - Receipts from local food sales not reimbursed by state or federal agencies. **(Required)**

- 021 TYPE A STUDENT MEAL SALES - Receipts from the sale of Type A lunches to students. (Optional)

- 022 TYPE A ADULT MEAL SALES - Receipts from the sale of Type A lunches to adults. (Optional)

- 025 OTHER FOOD SALES - Receipts from food service programs that cannot be accounted for elsewhere. (Optional)

- 030 EARNINGS ON INVESTMENTS - Interest or other earnings resulting from investment of school district funds. **(Required)**
- 031 INTEREST - (Optional)
- 032 GAIN ON INVESTMENTS - (Optional)
- 040 OTHER LOCAL REVENUES - All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. **(Required)**
- 041 TUITION FROM STUDENTS - Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. **(Required)**
- 042 TUITION FROM OTHER DISTRICTS - Tuition payments received from other school districts enrolled in any instructional program for which a tuition fee is collected by the district. **(Required)**
- 043 STUDENT ACTIVITY REVENUE - Receipts generated in connection with district sponsored activities, athletics, school plays and other district sponsored events. Examples include: fees charged to students and others for admittance to athletic events, plays and other district sponsored entertainment events are included here. (Optional)
- 044 LAB, SHOP, SPECIAL COURSE, PARKING AND TEXTBOOK FEES - Fees collected from students for lab, shop, special course materials, parking, and textbooks. (Optional)
- 045 LOCAL TRANSPORTATION FEES - Fees collected by the school district from students riding public school buses who are not eligible for free student transportation. (Optional)
- 046 RENTAL - Receipts resulting from the rental of space, equipment, or other district assets. (Optional)
- 047 E-RATE REVENUE - To account for the total e-rate subsidy provided by the universal Service Program. **(Required)**
- 050 REVENUE FROM STATE SOURCES - Object codes 050-099 have been reserved for revenue from state sources. **(Required)**

- 051 FOUNDATION PROGRAM - The basic appropriation of state monies allocated to each school district based on the foundation formula. (Optional)
- 055 SUPPLEMENTAL AID - The appropriation of state money to school districts for general operating purposes for unique circumstances, emergencies, or other reasons authorized by Statute. (Optional)
- 056 TRS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT - Payments made by the State for the benefit of the school district. Such revenue includes the payment to a pension or other post employment benefits plan by the State on behalf of an eligible *certificated* school district employee for services rendered to the school district. (Required)**
- 057 PERS REVENUE ON-BEHALF OF THE SCHOOL DISTRICT - Payments made by the State for the benefit of the school district. Such revenue includes the payment to a pension or other post employment benefits plan by the State on behalf of an eligible *non-certificated* school district employee for services rendered to the school district. (Required)**
- 059 TUITION - Amounts [PAID] **received** for students who do not reside in the district as prescribed by a specific rate. (Optional)
- 060 BOARDING HOME AND RESIDENTIAL SCHOOL GRANTS - State funds granted to school districts for the cost of operating boarding home and student dormitory programs. (Optional)
- 065 STUDENT TRANSPORTATION - State reimbursement received for school student transportation costs. (Optional)
- 070 COMMUNITY SCHOOL GRANTS - State grant for Community School programs. (Optional)
- 080 SCHOOL CONSTRUCTION GRANTS - Amount paid by the state for school construction. (Optional)
- 085 DEBT SERVICE REIMBURSEMENT - Amount paid by the state for reimbursement of debt service from school construction. (Optional)
- 089 CIGARETTE TAX - Proceeds derived from the Cigarette Tax Act. (Optional)
- 090 OTHER STATE REVENUES - State revenues which cannot be classified in one of the above categories. (Optional)

- 100 REVENUE FROM FEDERAL SOURCES - DIRECT - Object codes 100-149 have been reserved for revenue from direct federal sources. **(Required)**
- 110 IMPACT AID - Funds received as payment in-lieu of taxes for students whose parents either work or reside on Federal property. (Optional)
- 111 IMPACT AID ELGIBLE - Unrestricted Federal funds received as payment in-lieu of taxes for students whose parents either work or reside on federal property. This revenue account is for recording only Impact Aid funds less add-on funds received (Special Ed and Indian Lands). (Optional)
- 112 IMPACT AID - SPECIAL EDUCATION ADD-ON - (Optional)
- 113 IMPACT AID - INDIAN LANDS ADD-ON - (Optional)
- 120 INDIAN EDUCATION - USDOE - (Optional)
- 130 JOHNSON O'MALLEY - BIA - (Optional)
- 140 OTHER DIRECT FEDERAL REVENUE - Other sources of direct federal revenue that are not classified elsewhere. (Optional)
- 150 REVENUE FROM FEDERAL SOURCES - THROUGH THE STATE OF ALASKA - Object codes 150-189 have been reserved for Federal grant revenue received through the Alaska Department of Education and Early Development. **(Required)**
- 161 USDA FOOD SERVICE REIMBURSEMENT - Federal reimbursement for: meals and milk served to students under approved Type A lunch programs, breakfast programs, and special milk programs and the purchase of equipment used in Type A lunch programs. Federal funds paid to institutions who chose to receive cash in preference to participation in donated commodities program. Cash value of food received from the Federal government. (Optional)
- 162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES - Value of USDA donated commodities received. (Optional)
- 163 SPECIAL MILK - (Optional)
- 170 GRANTS - EHA - (Optional)
- 180 GRANTS - ESEA - (Optional)
- 181 OTHER REVENUE FROM FEDERAL SOURCES THROUGH THE STATE OF ALASKA - Object codes 181-189 have been reserved for other sources of federal revenue

through the Alaska Department of Education and Early Development not classified elsewhere. (Optional)

- 190 REVENUE FROM FEDERAL SOURCES - OTHER INTERMEDIATE AGENCIES - Federal revenue received from other non-state and non-federal agencies. **(Required)**
- 200 OTHER SOURCES - To account for receipts and resources which are not current revenues including agency fund receipts, receipts from sale of property and insurance proceeds for compensation for the loss of a fixed asset. **(Required)**
- 210 STUDENT AGENCY FUND RECEIPTS - Receipts received by the school district that belong to students and student groups and are held by the district on their behalf. **(Student Agency Fund 700 or 710 Only)** (Optional)
- 220 DONATIONS - Contributions to trust and agency funds. (Optional)
- 230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT - (Optional)
- 232 PROCEEDS FROM CAPITAL LEASES - (Optional)
- 233 PROCEEDS FROM ISSUANCE OF LONG-TERM DEBT - (Optional)
- 234 PROCEEDS FROM RETIREMENT OF LONG-TERM DEBT - (Optional)
- 235 OTHER - OTHER SOURCES - (Optional)
- 250 TRANSFERS FROM OTHER FUNDS - Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. **(Required)**

Object Codes - Expenditures

EXPENDITURES are decreases in assets or increases in liabilities which decrease the amount of fund balance available. Object codes 300-599 have been reserved for expenditures. For school districts that wish to accumulate financial information in greater detail than the required object level, many required objects are further subdivided into optional objects. Optional objects provide for the grouping of expenditures or services in further detail; for example, Supplies, Materials, and Media, object 450 is a required object but could be further broken out into the optional Teaching Supplies, object 451. **The optional objects are components of the required objects** and if optional objects are used they should be aggregated and reported at the required object level. When establishing coding for required objects, the explanations and detail provided in the optional objects should be considered.

300 EMPLOYEE SALARIES AND EMPLOYEE BENEFITS - Expenditures to bonified employees who are in positions of a permanent or temporary nature. This includes gross salary and employee benefits for personal services rendered while on the payroll of the school district. Object codes 310-349 have been reserved for salaries. Object codes 350-399 have been reserved for employee benefits. Salary and employee benefits are required to be prorated between functions as described when applicable.

310 CERTIFICATED SALARIES - Expenditures to employees who are in positions of a permanent nature or hired temporarily that are required to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. For all certificated positions, salary is required to be coded to Instruction, function 100 for any portion of time the employee is a classroom teacher. **(Required)**

311 CERTIFICATED SUPERINTENDENT - Certificated chief administrator of a school district. Directs and coordinates activities concerned with administration of the school district in accordance with Board of Education policies. Salary is required to be prorated outside of function 510 by those districts whose superintendent performs as described in the following examples.

Examples of required allocations for superintendent's salary outside of function 510 are: (1) The superintendent is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The superintendent is the only administrator in the district and is certificated to evaluate teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; and (3) The superintendent is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220. (Optional)

312 CERTIFICATED ASSOCIATE/ASSISTANT SUPERINTENDENT - Certificated administrator who assists superintendent in district-wide administrative duties. Salary is

required to be prorated outside of function 510 by those districts whose associate/assistant superintendent performs as described in the following examples.

Examples of allocation for associate/assistant superintendent salary outside of function 510 are: (1) The associate/assistant superintendent is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The associate/assistant superintendent works in the business office, this portion of time is allocated to District Administration Support Services, function 550; (3) The associate/assistant superintendent evaluates teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; (4) The associate/assistant superintendent is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220; and (5) The associate/assistant superintendent is assigned and performs the duties of a director/coordinator/manager as described in object code 314, this portion of time is allocated as prescribed in object code 314. (Optional)

- 313 CERTIFICATED PRINCIPAL/ASSISTANT PRINCIPAL - Certificated chief or assistant chief who leads, manages and coordinates instructional, administrative, and support activities of a primary or secondary attendance center. This code includes that portion of time that a head/lead teacher is delegated principal duties. Salary is required to be prorated outside of function 400 by those districts whose principal/assistant principal performs as described in the following examples.

Examples for allocation for principal/assistant principal salary outside of function 400 are: (1) The principal/assistant principal is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The principal/assistant principal is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services, function 220; (3) The principal/assistant principal is assigned and performs the duties of a director/coordinator/manager as described in object code 314, this portion of time is allocated as prescribed in object code 314; and (4) The principal/assistant principal is the only personnel in the school who has specific training and certification for counseling and has been assigned and performs these specific duties, this portion of time is allocated to Support Services – Student, function 300. (Optional)

- 314 CERTIFICATED DIRECTOR/COORDINATOR/MANAGER - Certificated individuals who have specific training and expertise and are hired to perform direct primary and supervisory responsibility in a program area (for example, Title I) or area of instruction (for example, correspondence education). This includes certificated director/coordinator/manager for: federal programs, bilingual & bicultural, correspondence, curriculum, student services, community education, special education, staff development and vocational education. This category is distinguished from the principal or other certificated staff who may perform coordination of overall activities and

- overall support, the director/coordinator/manager perform directly with specific program or instruction areas. (Optional)
- 315 CERTIFICATED TEACHER - A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students. The portion of time a head/lead teacher is delegated school administration-principal duties should be coded to School Administration, function 400. (Optional)
- 316 CERTIFICATED EXTRA DUTY PAY - A category used to account for additional salary **or stipends** of certificated personnel who perform extra-curricular duties, such as coaches, sponsors, and advisors. (Optional)
- 317 CERTIFICATED SUBSTITUTES - Certificated individuals who provide direct instruction to students in the absence of regular employees. (Optional)
- 318 CERTIFICATED SPECIALISTS - Certificated individuals who are specifically trained, certificated, and hired to perform in a special service area. Examples in the area of Special Education Support Services - Students, function 220 are: audiologist, physical or occupational therapist, psychologist. Examples in the area of Bilingual/Bicultural Instruction, function 120 are: recognized expert. Examples in the area of Student Support - Students, function 300 are: social workers, counselors, and nurses. Examples in the area of Support Services - Instruction, function 350 are: librarians. (Optional)
- 320 NON-CERTIFICATED SALARIES - Expenditures to employees who are in positions of a permanent nature or hired temporarily that are not required to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. This does not include contractual agreements for services or volunteers. **(Required)**
- 321 NON-CERTIFICATED DIRECTOR/COORDINATOR/MANAGER - Individuals who have specific training and expertise and are hired to perform direct primary and supervisory responsibility in designated areas. Examples include director/coordinator/manager for operations and maintenance, construction projects, the business office, public relations, and student transportation. (Optional)
- 322 NON-CERTIFICATED SPECIALISTS - Individuals who are specifically trained and hired to perform in a special service area. Examples include engineers, architects, and other noncertificated professionals. (Optional)
- 323 NON-CERTIFICATED AIDES - Instructional personnel specifically hired to assist certificated staff members with instruction or duty assignments. These positions are different than secretaries or other administrative support because they are specifically instructional. (Optional)

- 324 NON-CERTIFICATED SUPPORT STAFF - Individuals who are hired to perform administrative support services such as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, and technicians. (Optional)
- 325 NON-CERTIFICATED MAINTENANCE/CUSTODIAL - Individuals hired to keep the grounds, buildings and equipment in repair or daily upkeep such as janitors, electricians, plumbers, and gardeners. (Optional)
- 326 NON-CERTIFICATED FOOD SERVICE STAFF - Individuals hired into the school food service program who are responsible for preparing or serving food to students or staff. (Optional)
- 327 NON-CERTIFICATED BUS DRIVERS - Individuals hired to drive buses for student transportation. (Optional)
- 328 NON-CERTIFICATED CONSTRUCTION LABOR - Individuals hired to work on a construction project. (Optional)
- 329 NON-CERTIFICATED SUBSTITUTE/TEMPORARIES - Individuals hired to perform duties in the absence of regular employees or of a short-term nature. Includes substitute teachers who do **not** need a teaching certificate as a condition of their employment. Includes substitute secretaries, aides, bookkeepers, and data processing clerks. (Optional)
- 330 NON-CERTIFICATED SCHOOL BUS AIDES AND MONITORS - The salaries for school bus aides and monitors on to and from school transportation services for both regular and special education routes and other state-approved student transportation. Expenditures can occur while students are in transit and while they are being loaded and unloaded, and it includes directing traffic at the loading stations. (Optional)
- 350 TOTAL EMPLOYEE BENEFITS - Expenditures for all employee benefits. All employee benefits are required to be prorated to the functions with the corresponding salary. Object codes 360-399 have been reserved for employee benefits.
- 360 EMPLOYEE BENEFITS - Expenditures by the school district for the benefit of the employees including life, health and accident premiums, unemployment insurance, workers' compensation premiums, FICA, SBS, TRS, and PERS. These amounts are items not included in the gross salary nor considered compensation. (**Required**)
- 361 INSURANCE - LIFE AND HEALTH - Expenditures by the school district for life, health and accident insurance for the benefit of the employees. (Optional)
- 362 UNEMPLOYMENT INSURANCE - Expenditures by the school district's to provide unemployment insurance for employees. (Optional)

- 363 WORKERS' COMPENSATION - Expenditures by the school district to provide workers' compensation insurance for employees. (Optional)
- 364 FICA CONTRIBUTION - Expenditures by the school district for the employer's share of taxes required by the Federal Insurance Contributions Act. (Optional)
- 365 RETIREMENT CONTRIBUTION - TRS - Expenditures by the school district for the employer's share of the required contribution to the Teachers' Retirement System. (Optional)
- 366 RETIREMENT CONTRIBUTION - PERS - Expenditures by the school district for the employer's share of the required contribution to the Public Employees' Retirement System. (Optional)
- 367 TRS ON-BEHALF PAYMENTS - Payments made by the state or other governments on behalf of the school district that benefit employees of the school district. These payments typically include State funding of the retirement contributions of school district personnel. An equal revenue amount should be recorded in revenue source 056. The full amount of the TRS on-behalf payments from all funds must be recorded in the operating fund. On-behalf payments for Student Transportation and Food Service functions should be included in function 300 and on-behalf payments for Construction & Facilities Acquisition functions should be included in function 600. (Optional)**
- 368 PERS ON-BEHALF PAYMENTS - Payments made by the state or other governments on behalf of the school district that benefit employees of the school district. These payments typically include State funding of the retirement contributions of school district personnel. An equal revenue amount should be recorded in revenue source 057. The full amount of the PERS on-behalf payments from all funds must be recorded in the operating fund. On-behalf payments for Student Transportation and Food Service functions should be included in function 300 and on-behalf payments for Construction & Facilities Acquisition functions should be included in function 600. (Optional)**
- 369 OTHER EMPLOYEE BENEFITS - Expenditures by the school district for other costs of employee benefits that cannot be accounted for elsewhere. **Included are amounts for educational expenses that are either paid on behalf of or reimbursed to an employee. Other examples include tuition, costs associated with maintaining professional certifications, and automobile and communication allowances.** (Optional)
- 380 HOUSING ALLOWANCE/SUBSIDY - Expenditures by a school district to the housing lessor to cover part or all the cost of employee housing, and costs in excess of rental revenues on district owned teacher housing. **(Required)**

- 390 TRANSPORTATION ALLOWANCE - Expenditures by the school district to an employee or to a carrier for the cost of transportation to and/or from point of hire and duty station and for "R & R" travel for employees. (**Required**)
- 400 MATERIALS, SUPPLIES, SERVICES & OTHER
- 410 PROFESSIONAL AND TECHNICAL SERVICES - Expenditures for services which can only be performed by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, dentists, medical doctors, consultants, and accountants. Also included are personnel who provide direct instruction for students or inservice training for instructional staff. These are services rendered by personnel not on the payroll of the school district. (**Required**)
- 411 INSTRUCTIONAL SERVICES - Expenditures of non-employee services performed by qualified persons providing direct instruction for students or in-service training for instructional staff. (Optional)
- 412 AUDITING AND ACCOUNTING SERVICES - Expenditures of non-employee accounting services, or fees for independent audit services. (Optional)
- 413 MANAGEMENT SERVICES - Expenditures of non-employee management services including evaluations of systems and procedures, management audits, and construction management. (Optional)
- 414 LEGAL SERVICES - Expenditures of non-employee legal services performed. (Optional)
- 415 MEDICAL SERVICES - Expenditures of medical services provided by dentists and doctors. (Optional)
- 416 ENGINEERING AND ARCHITECTURAL SERVICES - Expenditures of engineering and architectural professional services. (Optional)
- 417 DATA PROCESSING AND CODING SERVICES - Expenditures of contract payments for data **entry, formatting, and** processing services **other than programming** provided by a private company or a State agency. The rental of data processing equipment is not included here but in [THE FUNCTION THE EQUIPMENT WILL BE USED] **object code 441, Rentals**. (Optional)
- 418 OTHER PROFESSIONAL SERVICES - Expenditures for all other special services including, but not limited to: the Department of Natural Resources for inspecting and investigating a site for archaeological significance; a consultant hired for design reviews; a contracted "cost estimator;" making a material take-off from the plans and specifications; fees and costs for various state, federal, municipal or borough

design/construction review, such as: State Fire Marshall for code compliance and municipality fees for plan review. (Optional)

419 CHIEF ADMINISTRATOR CONTRACT SERVICES - Expenditures for the contracted services of a certificated chief administrator for a school district. Directs and coordinates activities concerned with administration of the school district in accordance with Board of Education policies. The contracted chief administrator expenditure is required to be prorated outside of function 510 by those districts whose contracted chief administrator performs as described in the following examples.

Examples of required allocations for contracted expenditure outside of function 510 are: (1) The chief administrator is the classroom teacher, this portion of time is allocated to Instruction, function 100; (2) The chief administrator is the only administrator in the district and is certificated to evaluate teachers and performs other principal duties, this portion of time is allocated to School Administration, function 400; and (3) The chief administrator is the only personnel in the district who is qualified as the special education coordinator, this portion of time is allocated to Special Education Support Services - Students, function 220. **(Required)**

420 STAFF TRAVEL - Expenditures for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile. Staff accompanying students as chaperones are recorded under student travel. **(Required)**

421 STAFF TRANSPORTATION - Expenditures for employee airfare, mileage [ALLOWANCES] **reimbursements**, car rental, aircraft charters, train fares, bus fares, and ferry fares. Conference fees are also recorded here. (Optional)

422 STAFF PER DIEM - Expenditures for housing, meals, daily travel allowances and other expenditures for employees while away from home on business. (Optional)

425 STUDENT TRAVEL - Expenditures for transportation and related costs of classroom related and extra-curricular travel for students and chaperones. Expenditures for contracted services for to and from school transportation services and other state-approved student transportation should not be include here, but rather under object 440, **Other Purchased Services**. **(Required)**

426 STUDENT TRANSPORTATION - Expenditures for student airfare, mileage allowances, car rental, aircraft charters, train fares, and bus fares. (Optional)

427 STUDENT PER DIEM - Expenditures for housing, meals, daily travel allowance, and other expenditures for students while away from home. (Optional)

- 430 UTILITY SERVICES - Expenditures for utility services provided by public or private organization Included are water/sewage and disposal services, telephone services, and postage machine rental and postage. Energy services are not included here but in Energy, object 435. **(Required)**
- 431 WATER AND SEWAGE - Expenditures to third parties for water consumption and sewage facilities. (Optional)
- 432 GARBAGE - Expenditures to third parties for garbage collection and related services. (Optional)
- 433 COMMUNICATIONS – [EXPENDITURES TO THIRD PARTIES FOR SERVICES SUCH AS TELEPHONE AND INTERNET AND AS WELL AS POSTAGE MACHINE RENTALS AND POSTAGE.] **Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; and postal communications services to establish or maintain postage machine rentals, postage, express delivery services, and couriers. Expenditures for software should be coded to object code 475, Supplies-Technology Related, if the software was not capitalized or object code 513, Technology Software, if the software is eligible for capitalization as determined by Appendix A.** (Optional)
- 434 OTHER UTILITY SERVICES - Expenditures to third parties for other utility services that cannot be accounted for elsewhere. (Optional)
- 435 ENERGY - Expenditures for electricity, heating oil, natural or bottled gas, coal, gasoline, diesel and other energy. **(Required)**
- 436 ELECTRICITY - Expenditures for electricity paid to a private or public utility company. (Optional)
- 437 NATURAL OR BOTTLED GAS - Expenditures for natural or bottled gas paid to a private or public utility company. (Optional)
- 438 GASOLINE, DIESEL OR HEATING OIL - Expenditures for gasoline, diesel or heating oil that is used to produce energy. Vehicle gasoline or diesel are not included here but in Supplies, Materials, and Media, object 450. (Optional)
- 439 OTHER ENERGY - Expenditures for other energy that cannot be accounted for elsewhere. (Optional)

- 440 OTHER PURCHASED SERVICES - Expenditures for purchased services which include building, equipment, or land rentals, repair and maintenance services, advertising and printing. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. School bus contracts related to contractor-operated services for to and from school transportation services and other state-approved student transportation should be included here. **(Required)**
- 441 RENTALS - Expenditures for the lease or rental of land, buildings and equipment for the temporary or long-range use of the school district. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. **Also included here are rentals and operating leases of computers and related equipment for both temporary and long-range use. This only includes operating leases, not capital leases. Capital leases (e.g., lease to own) that meet the capitalization criteria are recorded in object code 510, Equipment. Capital leases that do not meet the capitalization criteria are recorded in object code 475, Supplies-Technology Related.** (Optional)
- 442 SITE AND BUILDING REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted **site and** building repairs and maintenance services. (Optional)
- 443 EQUIPMENT REPAIR AND MAINTENANCE SERVICES - Expenditures for contracted equipment repairs and maintenance services. (Optional)
- 444 [SITE REPAIR AND MAINTENANCE SERVICES - EXPENDITURES FOR CONTRACTED SITE REPAIRS AND MAINTENANCE SERVICES.]
TECHNOLOGY-RELATED REPAIRS AND MAINTENANCE – Expenditures for repairs and maintenance services for technology equipment that are not directly provided by school district personnel. This includes ongoing service agreements for the maintenance and support of technology hardware (e.g., personal computers and servers) and software (located on a school district’s computers or servers). Software costs are not recorded here but under object code 475, Supplies – Technology Related. (Optional)
- 445 INSURANCE AND BOND PREMIUMS - Expenditures for all types of insurance coverage, including property, liability, fidelity and student accident. Insurance for group health is not included here but under Employee Benefits, object 360. **(Required)**
- 446 PROPERTY INSURANCE - Expenditures for all forms of insurance covering the loss of or damage to property of the school district from fire, theft, storm or any other peril. Included are costs for appraisals of property for insurance purposes. (Optional)

- 447 LIABILITY INSURANCE - Expenditures for insurance coverage of the school district or its officers against losses resulting from judgments awarded against the system. Included are expenditures (not judgments) made in lieu of liability insurance. (Optional)
- 448 FIDELITY BOND PREMIUMS - Expenditures for bonds guaranteeing the school district against losses resulting from actions of the treasurer, employees, or other persons of the district. Included are any expenditures (not judgments) made in lieu of fidelity bonds. (Optional)
- 449 STUDENT ACCIDENT INSURANCE - Expenditures for accident insurance for part or all of the students of the school district. Insurance premiums collected by the district from students and paid to an insurance company on behalf of the students do not constitute an expenditure of the district. (See Agency Fund.) (Optional)
- 450 SUPPLIES, MATERIALS AND MEDIA - Expenditures for supplies, materials, and media items as listed in optional codes 451-479. A supply item is any article or material which meets one or more of the following conditions: (1) it is consumed in use; (2) it loses its original shape or appearance with use; (3) it is expendable, that is, if the article is damaged or some of its parts are lost or worn out it is usually more feasible to replace it with an entirely new unit rather than repair it; (4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or (5) it loses its identity through incorporation into a different or more complete unit or substance. (See Appendix A for additional guidance in supplies vs. equipment.)
- Costs and delivery costs of teaching supplies, textbooks and bindings or repairs, library books, periodicals and newspapers, and audio-visual costs are recorded here. Costs associated with materials and supplies used by district maintenance employees in the repair and upkeep of buildings, apparatus, equipment and grounds, and custodial supplies. Also included are office supplies, shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, athletic equipment, gasoline and lubricants used for the district's vehicles or equipment, food and milk. **(Required)**
- 451 TEACHING SUPPLIES - Expenditures for instructional supplies for all grades and instructional departments including physical education. Included are delivery costs for such supplies. Textbooks, library books and audio-visual costs are not recorded here. (Optional)
- 452 MAINTENANCE AND CONSTRUCTION SUPPLIES AND MATERIALS - Expenditures for all materials and supplies used by the district for the construction, repair and upkeep of buildings, apparatus, equipment and grounds. (Optional)
- 453 JANITORIAL SUPPLIES - Expenditures for all custodial supplies consumed in use, such as brooms, mops, sweeping compound, soap, paper towels, and other such supplies. (Optional)

- 454 OFFICE SUPPLIES - Expenditures for all supply items necessary for the operation of an office, such as printed stationery and forms, duplicating supplies, pencils and pens, and minor office equipment not capitalized. (Optional)
- 455 SCHOOL BUS MAINTENANCE, SUPPLIES, AND MATERIALS - Expenditures relating to the maintenance, supplies, and materials of the student transportation vehicles. These include lubricants, tires and tubes, repairing and replacing parts for school buses and other transportation vehicles, repairing and replacing parts for equipment, fuel (gasoline and diesel) for buses and other equipment, and inspecting vehicles for safety. (Optional)
- 456 WAREHOUSE INVENTORY ADJUSTMENT - Recorded here are inventory shrinkage determined by an audit or count of items held in a store or warehouse inventory. Expenditures for the purpose of these items are generally debited to an Asset account, and are charged to the proper appropriation as they are requisitioned. Only a loss should be charged to this account. If the physical inventory reflects an overage in items, the excess is debited to the Asset account "Inventory." (Optional)
- 457 SMALL TOOLS AND EQUIPMENT - Expenditures for articles not readily classified as supplies but as minor equipment. Items are inexpensive and are expendable, including but not limited to: shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, and athletic equipment. (Optional)
- 458 VEHICLE GASOLINE, DIESEL, AND OIL - Expenditures of all gasoline, diesel and lubricants used for the district's vehicles or equipment. (Optional)
- 459 FOOD - Expenditures of all food to be served in the school food service program. Food purchased for instructional purposes are not included here but in Teaching Supplies, object 451. (Optional)
- 460 MILK - Expenditures of all milk to be served in the school food service program. (Optional)
- 471 TEXTBOOKS - Expenditures for prescribed books purchased for students or groups of students and resold or furnished free to them. Included are the costs of textbooks and binding or repairs. (Optional)
- 472 LIBRARY BOOKS - Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Included are costs of binding or other repairs to school library books. (Optional)

- 473 PERIODICALS - Expenditures for periodicals and newspapers for general use in the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. (Optional)
- 475 SUPPLIES-TECHNOLOGY RELATED - Technology-related supplies include supplies that are typically used in conjunction with technology related hardware or software. Some examples are CDs, flash or jump drives, cables, monitor stands, E-readers (including tablets and mobile devices), printers, copiers, software costs, and cloud-based applications that do not meet the capitalization criteria (See Appendix A) should be reported here. Any items that meet the capitalization criteria are not included here, but in object code 512, Technology-Related Hardware or object code 513, Technology Software. (Optional)**
- 479 OTHER SUPPLIES, MATERIALS, AND MEDIA - Expenditures for all other supplies, materials and media items that cannot be accounted for elsewhere. (Optional)
- 480 TUITION-STUDENTS AND STIPENDS - See definitions below for tuition and stipends. (Required)
- 481 TUITION-STUDENT - Expenditures to reimburse other school districts [WHICH EDUCATE A STUDENT OR STUDENTS RESIDING IN ONE'S OWN DISTRICT] or other educational organizations for providing specialized instructional services to students residing within the boundaries of the paying school district. (Optional)
- 485 STIPENDS - Expenditures by the school district for the meals and lodging of students in a private home or other facility when such students are required to live away from home to attend school on a regular basis. Included are payments and allowances to boarding home and RSVP students and short-term vocational education lodging costs. Payments to school board members are [ALSO] not included here but in object code 329, Non-Certificated Substitute/Temporaries. Payments to permanent or temporary school personnel for salary or extra-duty are not included here but in Certificated Salaries, object 310 or Non-certificated Salaries, object 320. (Optional)
- 487 STUDENT TRANSPORTATION - IN-LIEU-OF AGREEMENTS - Expenditures relating to the reimbursement of mileage for school transportation service expenditures paid to parents who transport their children to the nearest attendance center or bus pickup point. ([STUDENT TRANSPORTATION]**Fund 205 Only**) **(Required)**
- 490 OTHER EXPENSES - Expenditures for goods and services that cannot be accounted for elsewhere, including items in optional codes 491 - 494. **(Required)**
- 491 DUES AND FEES - Expenditures for dues and fees including dues in professional organizations as determined by school district policy and procedures. Fees paid to financial institutions and paying agents are also recorded here. (Optional)

- 492 JUDGMENTS AGAINST THE SCHOOL DISTRICT - Expenditures from current funds for all judgments (except as indicated) against the school district that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only included are amounts paid as the result of court decisions. Judgments against the school district resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. (Optional)
- 493 INTEREST - Expenditures from current funds for interest on short-term debt. (Optional)
- 494 LOSS ON INVESTMENTS - (Optional)
- 495 INDIRECT COSTS - Expenditures related to indirect cost recovery on grants and the corresponding credit to the General Fund. **(Function 550 Only) (Required)**
- 500 CAPITAL OUTLAY - Expenditures of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: (1) the life of the item purchased must be longer than one year; (2) the cost should exceed a minimum amount to be specified by the district; (3) the item purchased is not a repair part; and (4) an improvement must increase the value, or extend the life, of the item being improved. **(Required)**
- 510 EQUIPMENT - Expenditures for furnishings, classroom or office equipment, **software**, vehicles, generators and other equipment. (See Appendix A for additional guidance on supplies vs. equipment.) **(Required)**
- 512 TECHNOLOGY-RELATED HARDWARE - Expenditures for technology-related equipment and technology infrastructure that meet the capitalization criteria. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to object code 475, Supplies - Technology Related. (Optional)**
- 513 TECHNOLOGY SOFTWARE - Expenditures for purchased software, including related software implementation costs, used for educational or administrative purposes that meet the capitalization criteria. Expenditures for software that meet the standards for classification as a supply (e.g., an annual subscription) should be coded to object code 475, Supplies - Technology Related. (Optional)**
- 515 STUDENT TRANSPORTATION VEHICLES AND EQUIPMENT - Expenditures related to the purchase of school buses and other transportation vehicles for to and from school transportation services and other state-approved student transportation. ([STUDENT TRANSPORTATION] **Fund 205 Only) (Required)**

- 520 LAND - Expenditures for the actual cost of appraisals, including the cost of transportation, per diem, or other such related costs which are caused by the direct act of appraising a site by a qualified appraiser. Include the acquisition cost, legal expenses, relocating businesses, dwellings, household furnishings, persons and personal belongings, in accordance with legal requirements when condemnation action is being pursued to obtain the land. **(Fund 500 and Proprietary Fund Only) (Required)**
- 523 BUILDINGS AND IMPROVEMENTS PURCHASED - Expenditures associated with landscaping, drainage, playground equipment, and lighting not related to the building. **(Fund 500 and Proprietary Fund Only) (Required)**
- 525 DEPRECIATION - **(Required)**
- 527 CONTINGENCY - For estimated capital project costs dependent upon the occurrence of future events. **(Fund 500 Capital Projects Only) (Optional)**
- 528 OVERHEAD - Expenditures by the Department of Education and Early Development for department administration costs. **(Fund 500 Capital Projects Only) (Optional)**
- 532 INTEREST ON LONG-TERM DEBT - **(Required)**
- 533 REDEMPTION OF PRINCIPAL ON LONG-TERM DEBT - **(Required)**
- 540 OTHER CAPITAL OUTLAY EXPENSES - Expenditures for other capital outlay expenses that cannot be accounted for elsewhere. **(Required)**
- 550 TRANSFER TO OTHER FUNDS - Payments of cash or other assets from one fund to another. Transfers between funds generally are from the School Operating Fund to other funds. Designated codes are: **(Required)**
- 551 TRANSFER TO GENERAL FUND - (Optional)
- 552 TRANSFER TO SPECIAL REVENUE FUND - (Optional)
- 553 TRANSFER TO DEBT SERVICE FUND - (Optional)
- 554 TRANSFER TO CAPITAL PROJECTS FUND - (Optional)
- 555 TRANSFER TO ENTERPRISE FUND - (Optional)
- 556 TRANSFER TO INTERNAL SERVICE FUND - (Optional)
- 557 TRANSFER TO [EXPENDABLE] TRUST FUND - (Optional)
- 560 OTHER NONCURRENT DEBITS - To account for prior period adjustments and/or other noncurrent unclassified debits. **(Required)**
- 561 AGENCY FUND OUTFLOW - To account for cash disbursements from Agency funds. (Optional)

562 TRANSFER TO OTHER GOVERNMENTAL UNITS - To account for transfers to other governmental agencies. (Optional)

Object Codes - Balance Sheet[ACCOUNTS]/Statement of Net Position

- 600 ASSETS are probable future economic benefits obtained or controlled by the district as a result of past transactions or events. Assets include all cash, receivables, inventories, property, etc., of the school district. Also included are fixed assets acquired under capital lease.
- 610 CASH - **(Required)**
- 611 CASH ON DEPOSIT IN BANK/WITH TREASURER - Monies on deposit with banks or Borough Treasurers. (Optional)
- 612 PETTY CASH - Account which records the balance and activity of the district's petty cash fund(s). (Optional)
- 613 CASH ON HAND - Any undeposited cash which that cannot be accounted for elsewhere. (Optional)
- 614 CASH CHANGE FUNDS - Cash set aside for cash register change. (Optional)
- 615 CERTIFICATES OF DEPOSIT (CD's) - Certificates of Deposit maturing in less than one year. (Optional)
- 616 CASH WITH FISCAL AGENT - Cash held by third party fiscal agent. (Optional)
- 620 INVESTMENTS - Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. This account does not include fixed assets used in school district operations. Separate accounts for each category of investment may be maintained. **(Required)**
- 621 REPURCHASE AGREEMENTS - (Optional)
- 622 COMMERCIAL PAPER - (Optional)
- 623 OTHER INVESTMENTS - Investments that cannot be accounted for elsewhere. (Optional)
- 630 ACCOUNTS RECEIVABLE - Current amount due from individuals and/or agencies. **(Required)**
- 631 TUITION RECEIVABLE - Amounts to be collected from students, their parents, welfare agencies or other school districts for education provided in the schools of the system. (Optional)

- 633 LOANS RECEIVABLE - Loan amounts due from persons or organizations, including notes taken as security for such loans, where permitted by statutory authority. (Optional)
- 639 OTHER RECEIVABLES - Used to designate accounts receivable that cannot be accounted for elsewhere. (Optional)
- 640 DUE FROM OTHER FUNDS - An asset account used to indicate amounts owed to a particular fund by another fund. **(Required)**
- 641 INTERFUND RECEIVABLES - (Optional)
- 650 INVENTORIES - Supplies on hand but not yet distributed to requisitioning units. **(Required)**
- 651 INVENTORIES FOR RESALE - Goods held by a school district for resale rather than for use in its own operations. (Optional)
- 652 FOOD INVENTORY - Value of food used in food service programs. (Optional)
- 653 FUEL INVENTORY - Value of fuel inventories. (Optional)
- 654 SUPPLIES INVENTORY - Value of supplies not yet consumed or distributed. (Optional)
- 660 PREPAID EXPENSES - Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and premiums on unexpired insurance. **(Required)**
- 670 OTHER ASSETS - An account to designate any assets that cannot be accounted for elsewhere (except Property, Plant and Equipment). **(Required)**
- 671 EQUITY IN INSURANCE POOL - (Optional)
- 680 PROPERTY, PLANT, AND EQUIPMENT - It is recommended that the following categories of building and equipment be further broken down into district designated type categories such as: instructional, physical plant, office, food service, housing and maintenance. Project codes could be used to segregate [FIXED] **capital** assets into these type categories. These asset accounts are used in [THE FIXED ASSET ACCOUNT GROUP AND] Proprietary Funds, **Fiduciary Funds, and the government-wide financial statements.**
- 681 LAND - A [FIXED] **capital** asset account which reflects the acquisition value of land used by a school district. If land is purchased, this account includes the purchase price

and costs such as legal fees, filing and excavation costs, and other associated improvement costs which are incurred to put the land in condition for its intended use. If the land is acquired by gift, the account reflects the appraised value at the time of acquisition.

(Required)

- 682 BUILDINGS - A [FIXED] **capital** asset account which reflects the acquisition value of permanent structures used to house persons and property used by the school district. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects the appraised value at time of acquisition. **(Required)**
- 683 IMPROVEMENTS OTHER THAN BUILDINGS - A [FIXED] **capital** asset account which reflects the acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, the account reflects the appraised value at time of acquisition. **(Required)**
- 684 EQUIPMENT - A fixed asset account which reflects the acquisition value of equipment. Examples are machinery, trucks, cars and furniture. **(Required)**
- 685 CONSTRUCTION-IN-PROGRESS - A fixed asset account which reflects the cost of construction work undertaken but not yet completed. (Optional)
- 686 ACCUMULATED DEPRECIATION - A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of fixed assets. **(Required)**
- 690 OTHER DEBITS - As needed to record Balance Sheet debits that cannot be accounted for elsewhere. (Optional)
- 691 AMOUNT AVAILABLE IN DEBT SERVICE FUND - Account for the amount available for retirement of general long-term debt in the General Long-Term Debt Account Group. **(Required)**
- 692 AMOUNT TO BE PROVIDED FOR RETIREMENT OF LONG-TERM DEBT - Account for the additional amount needed to retire general long-term debt. **(Required)**
- 693 INTANGIBLE ASSETS - An intangible asset is a capital asset that lacks physical substance, is nonfinancial in nature, and has an initial useful life of more than 1 year. Intangible assets may be purchased or licensed, acquired through nonexchange**

transactions, or internally generated. Examples include easements, contractual rights, patents, trademarks, and computer software. (Required)

695 DEFERRED OUTFLOWS OF RESOURCES - A consumption of net assets by the government that is applicable to a future reporting period. (Required)

- 700 LIABILITIES - The district's legal obligations to third parties.
- 710 ACCOUNTS PAYABLE - Amounts owed to private persons, firms or corporations for goods and services received by a school district on credit. This account does **not** include amounts due to other funds, student groups of the same school district or to other governmental units. **(Required)**
- 712 JUDGMENTS PAYABLE - Amounts due to others as the result of court decisions. (Optional)
- 713 CONTRACTS PAYABLE - Amounts due on contracts for goods and services received by a school district. (Optional)
- 714 DEPOSITS PAYABLE - Liability for deposits received as a prerequisite to providing or receiving services and/or goods. (Optional)
- 720 PAYROLL ACCRUALS AND LIABILITIES - **(Required)**
- 721 PERS PAYABLE - Amounts due and/or accrued payable to the State Public Employees' Retirement System. (Optional)
- 722 TRS PAYABLE - Amounts due and/or accrued payable to the State Teachers' Retirement System. (Optional)
- 723 UNEMPLOYMENT COMPENSATION PAYABLE - Amounts due and/or accrued payable for unemployment compensation contributions. (Optional)
- 724 SUPPLEMENTAL BENEFITS SYSTEM PAYABLE - Amounts due and/or accrued payable to the State Supplemental Benefits System. (Optional)
- 725 WORKERS' COMPENSATION PAYABLE - Amounts due and/or accrued for Workers' Compensation Insurance. (Optional)
- 726 FEDERAL WITHHOLDING PAYABLE - Amounts due to the Internal Revenue Service for payroll related Federal Income Tax liabilities. (Optional)
- 727 HEALTH AND LIFE INSURANCE PAYABLE - Amounts due and/or accrued for health and life insurance. (Optional)

- 728 STATE WITHHOLDING PAYABLE - Amount withheld from employees for State Income Taxes. (Optional)
- 729 FICA CONTRIBUTION PAYABLE - Amounts due and/or accrued for FICA and FICA Medical. (Optional)
- 730 COMPENSATED ABSENCES - CURRENT - Amount accrued for paid leaves that will be liquidated within the year. (Optional)
- 731-739 OTHER PAYROLL LIABILITIES - Other payroll related payables and accruals which cannot be reported under the previous accounts. (Optional)
- 740 LEASES AND CONTRACTS PAYABLE - **(Required)**
- 741 LEASE-PURCHASE PAYABLE - CURRENT - Amounts due during the current year on lease-purchase agreements. (Optional)
- 742 CONSTRUCTION CONTRACTS PAYABLE - Amounts due by a school district on contracts for construction of buildings, structures and other improvements. (Optional)
- 743 CONSTRUCTION CONTRACTS PAYABLE - RETAINED PERCENTAGE - Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price. (Optional)
- 750 LOANS PAYABLE - CURRENT - Amount due during the current year on outstanding loans. **(Required)**
- 760 [DEFERRED] UNEARNED REVENUE - Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, amounts that are measurable but not available are one example. **(Required)**
- 770 DUE TO OTHER FUNDS - An account used to indicate amounts owed by a particular fund to another fund of the school district. It is recommended that separate accounts be maintained for each inter-fund payable. **(Required)**
- 780 DUE TO OTHERS - EXTERNAL GROUPS AND AGENCIES - Amounts due to a governmental unit or agency by the school district. It is recommended that separate accounts be maintained for each payable. **(Required)**

- 790 LONG-TERM LIABILITIES - Liabilities not due and payable within one year. (Required)
- 791 LEASE-PURCHASE PAYABLE - LONG-TERM - The total payable amount, less the current portion, of lease-purchase agreements. (Optional)
- 792 LOANS PAYABLE - Amount of loans payable in future years. (Optional)
- 793 COMPENSATED ABSENCES - Amounts accrued for paid leaves that will not be liquidated within a year. (Optional)
- 795 DEFERRED INFLOWS OF RESOURCES - An acquisition of net assets by the government that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied or (b) the period when the resources are required to be used. When an asset is recorded in governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. (Required)**
- 800 FUND BALANCE - The difference between fund assets and fund liabilities of governmental and similar trust funds. **The fund balance definitions are aligned with GASB Statement 54. See Appendix D for specific guidance on calculating the fund balance in accordance with AS 14.17.505 and 4 AAC 09.160.**
- 810 NONSPENDABLE FUND BALANCE [RESERVED] – [THOSE RESERVATIONS OF FUND BALANCE ALLOWED BY STATE LAW AND REGULATIONS.] **Nonspendable fund balance represents the amount of fund balance that cannot be spent because either (a) it is not in spendable form (most commonly evidenced by inventory, prepaid assets, and long-term portions of receivables); or (b) it is legally or contractually required to remain intact (most commonly evidenced by the nonexpendable principal in a permanent fund). There is an enforceable requirement that the money be maintained intact and thus cannot be used. This would include items that are not in cash or not expected to be converted to cash such as inventory, supplies, and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund. For example, a donation to the district that stipulates only the interest earnings on that donation can be spent would be considered as a part of "nonspendable" fund balance. (Required)**
- 810-818 NONSPENDABLE FUND BALANCE - This range can be used to identify nonspendable items under object code 810. (Optional)**

- [811] RESERVED FOR ENCUMBRANCES - AN ACCOUNT USED TO SEGREGATE A PORTION OF FUND BALANCE FOR EXPENDITURE UPON VENDOR PERFORMANCE. (REQUIRED)]
- [812] RESERVED FOR INVENTORIES - AN ACCOUNT USED TO SEGREGATE A PORTION OF FUND BALANCE TO INDICATE THAT, UNDER THE PURCHASES METHOD, INVENTORIES OF SUPPLIES DO NOT REPRESENT EXPENDABLE AVAILABLE FINANCIAL RESOURCES EVEN THOUGH THEY ARE A COMPONENT OF NET CURRENT ASSETS. (REQUIRED)]
- [813] RESERVED FOR RETIREMENT INCENTIVE PROGRAM - A RESERVATION REPRESENTING ESTIMATED AMOUNTS OF FUTURE PAYMENTS FOR PARTICIPATION IN THE RETIREMENT INCENTIVE PROGRAM. (REQUIRED)]
- [814] RESERVED FOR IMPACT AID ADVANCE - (REQUIRED)]
- [815] RESERVED FOR PREPAYMENTS - A PORTION OF FUND BALANCE SEGREGATED TO PROVIDE FOR PREPAYMENTS. (REQUIRED)]
- [816] RESERVED FOR SELF-INSURANCE - A PORTION OF FUND BALANCE SEGREGATED TO PROVIDE FOR REQUIRED SELF-INSURANCE RETAINAGE AND RECORDED INVESTMENT IN INSURANCE POOLS. (REQUIRED)]
- [817] OTHER RESERVATIONS - OTHER RESERVATIONS OF FUND BALANCE MAY BE DICTATED BY GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING STANDARDS AND AICPA PROFESSIONAL STANDARDS. THE INCLUSION OF OPTIONAL RESERVATION CATEGORIES IN THE CHART OF ACCOUNTS DOES NOT CONSTITUTE ELIGIBILITY FOR EXCLUSION FROM FUND BALANCE RESTRICTIONS OUTLINED IN ALASKA STATUTE. (OPTIONAL)]
- 819** **RESTRICTED FUND BALANCE - Restricted fund balance should be reported to reflect legally enforceable constraints placed on the use of resources that are either (a) externally imposed by creditors (e.g., debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. This would include an unexpended student allotment provided through a correspondence study program. (Required)**
- [820] FUND BALANCE UNRESERVED - DESIGNATED - (REQUIRED)]
- 820** **COMMITTED FUND BALANCE - Committed fund balance represents formal constraints imposed through formal action at the district's highest level of decision making authority (generally the school district's governing board). (Required)**

- 820-829 [DESIGNATED] **COMMITTED FOR** _____ (DISTRICT [DESIGNATIONS] **COMMITMENTS**) – ["DESIGNATION"] "**Committed**" indicates tentative plans for future use of a portion of the [UNRESERVED FUND BALANCE] **fund balance**, such as [DESIGNATED] **Committed** for Construction Projects. (Optional)
- [830 FUND BALANCE UNRESERVED - UNDESIGNATED - THAT PORTION OF FUND BALANCE THAT IS AVAILABLE FOR APPROPRIATION AND/OR IS NOT LEGALLY RESTRICTED AND HAS NOT BEEN DESIGNATED OR EARMARKED FOR A FUTURE USE. (REQUIRED)]
- 830 ASSIGNED FUND BALANCE - Assigned fund balance represents *intentional* constraints placed on resources by the governing board or its appointees' intent to be used for specific purposes, but meet neither the restricted nor the committed forms of constraint. The creation of these constraints does not require formal action, although formal action to enact is not prohibited and formal action is not required to reverse that classification. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds after nonspendable, restricted, and committed balances have been identified (unless the residual amount is negative, which would require presentation as unassigned fund balance). This would include encumbrances, Impact Aid advances, and self-insurance. (Required)**
- 830-844 SPECIFIC ASSIGNED FUND BALANCE - This range can be used to identify assigned items under object code 830. (Optional)**
- 845 UNASSIGNED FUND BALANCE - The unassigned fund balance classification is the residual classification, for the general fund only, after nonspendable, restricted, committed, and assigned balances have been identified. For the general fund, unassigned fund balance may represent either a positive or negative balance. In funds other than the General Fund, an Unassigned Fund Balance may be used only if their respective residual balances are negative. The unassigned fund balance classification is used for special revenue, debt service, capital projects, or permanent funds *only* if the residual amount of fund balance is negative. It is also used to report the residual amount for all *other* governmental funds after nonspendable, restricted, and committed balances have been identified, if the residual amount is negative. (Required)**
- [850 INVESTMENT IN GENERAL FIXED ASSETS - AN ACCOUNT IN THE GENERAL FIXED ASSETS ACCOUNT GROUP REPRESENTING THE DISTRICT'S INVESTMENT IN GENERAL FIXED ASSETS. THE BALANCE OF THIS ACCOUNT GENERALLY IS SUBDIVIDED ACCORDING TO THE SOURCE OF THE MONIES THAT FINANCED THE ASSET ACQUISITION SUCH AS GENERAL FUND REVENUES. (REQUIRED)]

- 850** **NET INVESTMENT IN CAPITAL ASSETS - This account is used to record the component of net position invested in capital assets, net of related debt, that represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used only in proprietary funds and government-wide statements. (Required)**
- [851] GENERAL FUND SOURCES - FIXED ASSETS ACQUIRED FROM GENERAL FUND SOURCES. (OPTIONAL)]
- [852] SPECIAL REVENUE FUND SOURCES - FIXED ASSETS ACQUIRED FROM SPECIAL REVENUE FUND SOURCES. (OPTIONAL)]
- [853] CAPITAL PROJECT FUND SOURCES - FIXED ASSETS ACQUIRED FROM CAPITAL PROJECT FUND SOURCES. (OPTIONAL)]
- [854] DONATED PROPERTY - PROPERTY DONATED TO THE SCHOOL DISTRICT. (OPTIONAL)]
- [855] TRANSFERRED FROM STATE OF ALASKA - LAND, BUILDINGS AND EQUIPMENT TRANSFERRED FROM THE STATE OF ALASKA. (OPTIONAL)]
- [856] TRANSFERRED FROM FEDERAL GOVERNMENT - LAND, BUILDINGS AND EQUIPMENT TRANSFERRED FROM THE UNITED STATES GOVERNMENT. (OPTIONAL)]
- [857] OTHER SOURCES - (OPTIONAL)]
- 860** **RESTRICTED NET POSITION - This account is used to record the component of net position that represents net assets legally restricted by sources internal or external to the organization. This account is to be used only in proprietary funds and government-wide statements. (Required)**
- 870** **UNRESTRICTED NET POSITION - This account is used to record the component of net position that represents net position not classified in accounts 850 and 860. This account is to be used only in proprietary funds and government-wide statements. (Required)**
- 900 BUDGETARY AND CONTROL ACCOUNTS - These accounts are provided to assist the school district in maintaining overall control of its revenues and expenses within the double entry system. However, all such accounts are closed out before the year-end financial reports are prepared. The 900 series has been reserved for budgetary and control accounts. (Optional)

- 910 ESTIMATED REVENUES (CONTROL) - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period the account is closed out and does not appear in the annual balance sheet. (Optional)
- 911 REVENUES (CONTROL) - A control account for actual revenues which must always equal the net total balances of object codes 000-299. (Optional)
- 920 APPROPRIATIONS (CONTROL) - This account records the appropriated expenditures. At the end of the fiscal period the account is closed out and does not appear in the annual balance sheet. (Optional)
- 921 EXPENDITURES (CONTROL) - A control account for actual expenditures which must always equal the net total balances of object codes 300-599. (Optional)
- 930 ENCUMBRANCES (CONTROL) - This account designates obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are deducted along with the expenses from budgeted expenses to arrive at the unencumbered budget balance. At the end of the fiscal period the account is closed out and does not appear in the annual balance sheet. (Optional)

APPENDIX A - CRITERIA FOR DISTINGUISHING EQUIPMENT FROM SUPPLY ITEMS

(Listed in Priority Order)

Lasts more than one year → NO

↓ YES

Repair rather than replace → NO

↓ YES

Independent unit rather than being incorporated into another unit → NO

↓ YES

Cost of tagging and inventory small percent of item cost → NO

↓ YES

[EXCEEDS MINIMUM DOLLAR VALUE OF \$500.00]

Meets or exceeds the district's capitalization threshold or \$5,000 whichever is less (with due regard for group control of some items)

→ NO

↓ YES

EQUIPMENT

At first NO item declared to be a **SUPPLY**

**APPENDIX B – FUNCTION 360 INSTRUCTIONAL-RELATED TECHNOLOGY –
EXPANDED DEFINITION**

Costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in function 360.

Examples provided to clarify items under function 360, Instructional-Related Technology:

- **Technology Service Personnel. Activities concerned with staffing, directing, managing, and supervising data-processing and instructional-related technology services.**
- **Student Computer Centers. Activities concerned with supporting and maintaining computer centers (outside the classroom) that are established to support the instructional environment. These centers may be located in the library or in other locations but not primarily dedicated to student-teacher learning. Computer centers that are primarily dedicated to instruction should be coded to instruction.**
- **Systems Analysis and Planning. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable these activities pertain to the development of dataprocessing equipment.**
- **Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.**
- **Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and dataprocessing machines.**
- **Network Support. Services that support the networks used for instruction-related activities.**
- **Hardware and Software Maintenance and Support.**
- **Professional Development for Instruction-Focused Technology Personnel. Costs that are incurred when staff acquire knowledge and skills to support instructional technologies.**

**APPENDIX C – FUNCTION 560 ADMINISTRATIVE TECHNOLOGY SERVICES –
EXPANDED DEFINITION**

Costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware and software maintenance and support services, and other technology-related administrative costs should be captured in function 560.

Examples provided to clarify items under function 560, Administrative Technology Services:

- **Technology Service Personnel. Activities concerned with staffing, directing, managing, and supervising data-processing services.**
- **Systems Planning and Analysis. Activities concerned with searching for and evaluating alternatives for achieving defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of data-processing procedures or application to electronic data-processing equipment.**
- **Systems Application Development. Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data. These activities also involve preparing coded instructions and data for such sequences.**
- **Systems Operations. Activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data-processing machines.**
- **Network Support Services.**
- **Hardware and Software Maintenance and Support Services.**
- **Professional Development Costs for Administrative Technology Personnel.**
- **Other Technology Services. Activities concerned with data processing not described above.**

APPENDIX D – FUND BALANCE CALCULATION FOR AS 14.17.505 AND 4 AAC 09.160

The fund balance object codes (800 – 845) are aligned with GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the fund balance for governmental funds to be reported in classifications that clarify the constraints on how resources can be spent.

In accordance with 4 AAC 09.160, all funds in the year-end fund balance of a school district's operating fund are subject to the 10 percent limit described in AS 14.17.505(a), except for the funds in the following six categories:

- 1) **Encumbrances;**
- 2) **Inventory;**
- 3) **Prepaid expenses, which may include fuel;**
- 4) **Self-insurance;**
- 5) **Federal impact aid received**
 - (a) **in response to the application for impact aid submitted in the fiscal year that immediately preceded the current fiscal year; and**
 - (b) **on or after March 1 of the current fiscal year that was awarded as a result of applications that were submitted before the application for impact aid for the current fiscal year; and**
- 6) **Unexpended annual student allotment money as provided under AS 14.03.320(c).**

For the purposes of AS 14.17.505(a), the "unreserved portion of the year-end fund balance of a school operating fund" is the portion of the fund balance remaining after the deduction of the above six categories.

**To: Members of the State Board of
Education and Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 4

◆ ISSUE

The board will receive a guest presentation on professional development.

◆ BACKGROUND

Sean Dusek, Superintendent, Kenai Peninsula Borough School District will give an in-person presentation on professional development.

◆ OPTIONS

This is an informational item. There is no action required.

**To: Members of the State Board of
Education and Early Development**

January 29, 2018

From: James Fields, Chair

Agenda Item: 5

◆ ISSUE

The Board will have a discussion about potential board bylaw changes.

◆ BACKGROUND

Rebecca Hattan, Assistant Attorney General, will be present to brief the board.

◆ OPTIONS

This is an informational item. There is no action required.

ALASKA STATE BOARD OF EDUCATION & EARLY DEVELOPMENT

BYLAWS

2017 Bylaws Committee Recommendations

NOTES:

1. Deletions are indicated by ~~strike through~~. Inserted new language is indicated by underlining. Any text not underlined exists in the current version of the bylaws. Rationale for change is in red.
2. The existing article is copied at the beginning of each proposed article for your reference. You'll see that it is in a different font and formatting.
3. Existing language may be indicated for deletion because it is being moved to another place in the document. The same text may still be included in the new location. The rationale explains the deletions and changes, including where the text is simply being moved.

1. Object.

1.1.

~~The State Board of Education & Early Development is committed to develop, maintain and continuously improve a comprehensive, quality public education system.~~

Adopted September 2003

1.2. Mission

~~To ensure quality standards based instruction to improve academic achievement for all students.~~

Adopted September 2003

Rationale: This article has been moved to Article II, per Robert's Rules, and replaced by the new mission and vision adopted by the board.

ARTICLE I PREAMBLE

SECTION 1.1 PREAMBLE. The Constitution of the State of Alaska directs the legislature to establish and maintain a system of public schools open to all children of the State. (Article 7, Section 1) Toward this end, Alaska statute designates the State Board of Education and Early Development as the head of the Department of Education and Early Development and the Commissioner of Education and Early Development as the chief executive officer of the Department of Education and Early Development. (AS 44.27.010)

Rationale: Robert's Rules generally recommends Article I be the name of the organization. In our case, it seems appropriate to use a preamble (similar to the Hawaii bylaws NASBE sent as an example) to state the name along with the board's governing authority which is frequently misunderstood.

2. Adoption, amendment and repeal of bylaws

2.1. Introduction of bylaws

~~New bylaws or amendment of existing bylaws may be introduced by voting members of the board or the commissioner.~~

2.2. Bylaws

2.3. in writing and on agenda

~~In order for the board to vote on a bylaw for adoption or repeal, the proposed bylaw or bylaw for appeal must be in writing and must be placed on a board agenda.~~

2.4. Seven day notice required

~~A bylaw scheduled for action must be published on the tentative agenda seven days in advance of the meeting at which the action is scheduled in order to be voted on at that meeting. A proposed bylaw may not be added to an agenda at a meeting and approved by the board at the same meeting.~~

2.5. Majority vote necessary

~~The board may adopt or repeal a bylaw by a majority vote of members present at a board meeting.~~

Adopted March 2004

Rationale: NASBE and Robert's Rules recommend that the article dealing with bylaw revisions be placed at the end of the document. Thus, this SECTION is moved to Article IX.

ARTICLE II OBJECT

SECTION 2.1 MISSION. The State Board of Education is committed to the following mission for Alaska's education system: Excellent education for every student every day.

SECTION 2.2 VISION. The State Board of Education seeks to achieve the following vision for all students.

All students will:

- succeed in their education and work,
- shape worthwhile and satisfying lives for themselves,
- exemplify the best values of society, and
- be effective in improving the character and quality of the world about them. (AS 14.03.015)

Rationale: Robert's Rules recommends Article II be the objects of the organization and NASBE references this common practice. These are the new mission and vision adopted by the board.

3. Organization and duties of the state board

3.1. Officers

~~The officers of the state board are the chair, first vice chair and second vice chair.~~

Adopted March 2004

3.2. Election of officers

~~The officers of the board are elected at the last regular meeting of the board each school year, and serve one year, July 1 to June 30, and after that, if necessary, until the election of their successors. A board member may serve successive terms as an officer without limit.~~

Adopted March 2004

3.3. Duties of the chair ~~The board chair shall~~

- ~~3.3.1. Preside at all meetings of the board.~~
- ~~3.3.2. Maintain liaison with other members of the board and with the commissioner when the board is not in session.~~
- ~~3.3.3. Work with the commissioner and persons appointed by the commissioner to develop meeting agendas.~~
- ~~3.3.4. Represent the board when occasion requires, and speak publicly for the board as a whole on positions of the board.~~
- ~~3.3.5. Unless otherwise specifically provided by law or motion, appoint board members to committees and subcommittees, and appoint the members of advisory committees that the board establishes.~~
- ~~3.3.6. Advise the commissioner at times when the board is not in session.~~

3.4. Duties of the first vice chair

~~The first vice chair shall act in place of the chair in the chair's absence, or in the case of a vacancy in that office.~~

3.5. Duties of the second vice chair

~~If the first vice chair cannot serve, the second vice chair shall assume the duties of the first vice chair.~~

3.6. Duties of the commissioner

~~The commissioner shall keep a record of the minutes of all meetings, shall answer and file board correspondence, and shall perform any other duties that the board directs, in addition to performing the statutory and regulatory duties of commissioner. The commissioner may delegate responsibilities assigned by the board and specified by the board bylaws to one or more employees of the department.~~

Adopted March 2004

Rationale: Moved to Article 4, per Robert's Rules recommendation. Most of the language is not proposed for deletion in its new location.

ARTICLE III MEMBERS

SECTION 3.1 MEMBERS. The State Board of Education shall consist of seven members, no more than four of whom shall be members of the same political party as the governor. (AS 14.07.085)

Rationale: New bylaw. Robert's Rules designates Article III as "Members" and recommends this

article include a clear delineation of who the organizations members are.

SECTION 3.2 APPOINTMENT OF MEMBERS. Members of the board shall be appointed by the governor, subject to confirmation by a majority of the members of the legislature in joint session. One member shall be appointed from each of the four judicial districts and three from the state at large, with at least one member representing regional educational attendance areas. (AS 14.07.085)

Rationale: New bylaw. Robert's Rules and NASBE recommend including appointment procedures in the bylaws.

SECTION 3.3 ADVISORY MEMBERS: The board will appoint, as advisory members of the board, one military representative, one student advisory member elect and one student advisory member, under provisions set forth in 4 AAC 03.025. Advisory members may participate in the work of the board, and may deliberate and debate matters brought to the attention of the board. An advisory member, except for the advisory member elect, may cast an advisory vote, but an advisory vote is not counted in the disposition of board matters. (4 AAC 03.025)

Rationale: Moved from Article 4. NASBE recommends deleting the separate article for advisory members and placing it within a Members article.

SECTION 3.4 TERMS OF OFFICE. Members of the board appointed by the Governor shall serve for overlapping five-year terms and may be reappointed by the sitting Governor. The student advisory member and student advisory member elect serve for the school year following the selection or rotation. The student member elect rotates to serve as the student member on July 1 following the end of the school year in which the person served as student advisory member elect. The military advisory member serves until the appointment of a successor. (4 AAC 03.025).

Rationale: New bylaw. Robert's Rules and NASBE recommend including terms of office in the bylaws.

4. ~~Advisory members of state board~~ _____

~~The number of and selection of state board advisory members will be specified in Title 4, Chapter 03 of the Alaska Administrative Code and adopted by the state board in compliance with the administrative procedures act.~~

Adopted March 2004

Rationale: Moved to Section 3.3 above.

ARTICLE IV OFFICERS

Rationale: Robert's Rules recommends Article III be titled Officers. The text below was taken from

the previous Article 3. Organization and Duties of the State Board. Note: there were no duties of the board listed in the existing bylaws, despite the title of the article.)

SECTION 4.1 OFFICERS. The officers of the state board are the chair, first vice-chair and second vice-chair.

SECTION 4.2 ELECTION OF OFFICERS. The officers of the board are elected at the last regular meeting of the board each school year. Officers serve one year, July 1 to June 30, and after that, if necessary, until the election of their successors. A board member may serve successive terms as an officer without limit. A vacancy occurring in an elected office shall be filled by the board at the next regular or special meeting.

Rationale: Eliminates a run-on sentence.

SECTION 4.3 DUTIES OF THE CHAIR. The board chair shall

- 4.3.1 Preside at all meetings of the board.
- 4.3.2 Maintain liaison with other members of the board and with the commissioner when the board is not in session.
- 4.3.3 Work with the commissioner and persons appointed by the commissioner to develop meeting agendas.
- 4.3.4 Represent the board when occasion requires, and speak publicly for the board as a whole on positions of the board.
- 4.3.5 Unless otherwise specifically provided by law or motion, appoint board members to committees and subcommittees and appoint the members of the advisory committees that the board establishes.
- 4.3.6 Advise the commissioner at times when the board is not in session.

SECTION 4.4 DUTIES OF THE FIRST VICE-CHAIR. The first vice-chair shall act in place of the chair in the chair's absence, or in the case of a vacancy in the office of chair.

SECTION 4.5 DUTIES OF THE SECOND VICE-CHAIR. If the first vice-chair cannot serve, the second vice-chair shall assume the duties of the first vice-chair.

5. Regular meetings

~~5.1. Meetings held quarterly~~

~~Regular meetings of the state board will be held at least quarterly, during the first week of each quarter, in Juneau, unless the board specifically selects another time and place.~~

5.2. Adoption of calendar

~~At the last regularly scheduled meeting of each school year, the board will adopt a calendar of regular meetings for the following school year, indicating the planned date and location of each meeting.~~

~~5.2.1. A majority of the members of the board may alter the calendar if circumstances warrant that action.~~

5.3. Work sessions

~~At the discretion of the chair, a regular meeting may be preceded by a work session at which the board may receive information and reports, but may not vote or take any action on any item.~~

5.4. Public testimony

~~If a regular meeting is preceded by a work session, the commissioner, in consultation with the chair, will schedule time on the work session agenda for the public to offer testimony on proposed regulations or on any agenda or non-agenda items.~~

Adopted March 2004

5.5. Order of business; regular meetings

~~The following is the order of business at each regular meeting:~~

~~5.5.1. Call to order and roll call.~~

~~5.5.2. Pledge of allegiance.~~

~~5.5.3. Adoption of the agenda.~~

~~5.5.4. Disclosure of potential conflicts.~~

~~5.5.5. If a work session does not precede a regular meeting, a period of public comment will be held to hear testimony on proposed regulations or on any agenda or non-agenda items.~~

~~5.5.6. Opening periods of public comment on proposed regulations.~~

~~5.5.7. Adoption of proposed regulations.~~

~~5.5.8. Other business.~~

~~5.5.9. Standing reports, including a report from the commissioner and a report from the attorney general.~~

~~5.5.10. Other reports.~~

~~5.5.11. Consent agenda, which may include general items, including the minutes of the previous regular meeting and any special meetings, and any other action items.~~

~~5.5.12. Board member comments.~~

Amended October 2012

5.6. Removing items from consent agenda

~~At the request of a board member, the board will remove an item from the consent agenda and consider the item separately.~~

Adopted March 2004

5.7. Amending the agenda

~~A board member may, at the start of the regular meeting, propose additional agenda items for consideration. Additional agenda items may be added by vote of the majority of the board members present. The chair shall decide the appropriate placement of agenda items so added to the agenda.~~

Adopted March 2004

5.8. Disclosure of Potential Ethics Act Violations

~~At each meeting, following the approval of the agenda, each member of the board shall disclose on the record whether participation on an agenda item would be a potential violation of the Alaska Executive Branch Ethics Act as required by AS 39.52.220. The chair, as the designated ethics supervisor, shall determine whether a member's participation on the agenda item violates AS 39.52. If not, the member may participate. If a board member objects to the decision of the chair, the members present at the meeting, excluding the involved member, shall vote on the matter. The board chair shall disclose any potential violations in advance of the meeting to his or her ethics supervisor, and disclose all determinations on the record. If the chair discloses a potential violation at the meeting, the members, excluding the chair, may vote on the matter.~~

Adopted October 2012

ARTICLE V MEETINGS

SECTION 5.1 REGULAR MEETINGS. Regular meetings of the state board will be held at least quarterly, during the first week of each quarter, in Juneau, unless the board specifically selects another time and place. Meetings may be called by the chair or by a majority of the non-advisory members of the board. Meetings shall be held in Juneau unless a majority of the members of the board changes the place of a meeting. (AS 14.07.125)

Rationale: The final two sentences are included in the statute (except reference to "non-advisory") and more clearly address the issues in the proposed deletion. Further, this change clarifies that meetings may be convened by a majority of the board.

SECTION 5.2 WORK SESSIONS. At the discretion of the chair, a regular meeting may be preceded by a work session at which the board may receive information and reports, but may not vote or take any action on any item.

Rationale: Moved from 5.3.

SECTION 5.3 SPECIAL MEETINGS. A special meeting of the board may be called by the chair or by at least four non-advisory members of the board. The business conducted at a special meeting is limited to matters identified in the official public notice of the special meeting.

Rationale: Moved from Article 6. Previously, special meetings had a separate article. NASBE recommends deleting the separate article and including special meetings in the MEETINGS article.

SECTION 5.4 NOTICE OF MEETINGS.

5.4.1 NOTICE OF REGULAR MEETINGS. For each regular meeting of the board, the commissioner shall no later than 10 days before a regular meeting:

5.4.1.1 Publish notice of the date, time, and place of the meeting in ~~two~~ one newspapers of general circulation in the state, and on the State of Alaska On-Line Public Notice system;

5.4.1.2 Mail, email, ~~transmit by facsimile machine fax~~ or provide by other technology as determined appropriate by the commissioner, written notice of the date, time and place of meeting, and the tentative agenda of the meeting, to all school district superintendents and any individual or organization that has requested notice of the meeting.

Amended September, 2006

5.4.2 NOTICE OF SPECIAL AND EMERGENCY MEETINGS AND WORK SESSIONS

Reasonable notice shall be given for special meetings, emergency meetings, and work sessions of the board.

5.4.3 NOTICE OF TELECONFERENCE AND VIDEOCONFERENCE MEETINGS If a meeting, or any portion of it, is to be conducted by teleconference or videoconference, the notice must note the location of any teleconference facility or videoconference facility that will be used.

Rationale: The section above was moved from Article 9, per NASBE recommendation. Previously, this section was a separate article. The committee recommends moving the adoption of a calendar (existing 5.2) to Standing Rules.

SECTION 5.6 AGENDA PREPARATION & DISTRIBUTION. The board chair and the commissioner shall coordinate preparation of a tentative agenda for each regular or special meeting.

5.6.1 PLACING AGENDA ITEMS ON THE AGENDA. To allow for consideration of an item as the agenda is developed, a board member, advisory member, employee of the department, or any member of the public who wishes to place an item on the agenda should submit a request to the commissioner or the chair not less than 15 days before a regular meeting, or not less than 10 days before a special meeting.

5.6.2 COMMISSIONER'S RESPONSIBILITIES FOR AGENDA The commissioner shall prepare and distribute the tentative agenda, agenda packet memoranda, and required supporting material. Not later than 10 days before a meeting, the commissioner shall cause the agenda and agenda packet to:

5.6.2.1 Be mailed or emailed to board members and advisory members.

5.6.2.2 Be made available for viewing in the Commissioner's Office of the Department of Education & Early Development.

5.6.2.3 Be published, to the extent practicable, on the official web site of the

Department of Education & Early Development.

5.6.2.4 If the meeting is held over teleconference, be distributed to teleconference sites so that the material will be available in accordance with AS 44.62.310(a).

5.6.3 **DISTRIBUTING SUPPLEMENTAL MATERIALS.** The commissioner may distribute supplemental agenda packet memoranda and required supporting material if necessary. When the board is to consider the supporting material at a teleconference meeting, the supporting material, if practical, must be distributed to the teleconference locations.

5.6.4 **DISTRIBUTION EXTENTION.** The commissioner may request an extension of the distribution deadline from the board chair. The commissioner reserves the right to make additions to the materials distributed.

Amended October 2012

Rationale: Moved from Article X, per NASBE suggestion, though the suggestions also proposed moving portions of this section to the duties of the chair and the commissioner. Such reference already exists for the chair. NASBE also suggested consideration of moving portions of this section to Standing Rules.

SECTION 5.7 PUBLIC TESTIMONY. If a regular meeting is preceded by a work session, the commissioner, in consultation with the chair, will schedule time on the work session agenda for the public to offer testimony on proposed regulations or on any agenda or non-agenda items. When a regular meeting is not preceded by a work session, public testimony shall be taken during the business meeting prior to board action on agenda items. Public testimony need only occur once during a multi-day work session and business meeting.

Rationale: Moved from 5.4. Further clarification, as the provisions for public testimony only refer to those preceded by a work session. If the board's intent is to have public testimony at all meetings it should be made plain.

~~5.8 Removing items from consent agenda~~

~~At the request of a board member, the board will remove an item from the consent agenda and consider the item separately.~~

Adopted March 2004

Rationale: The process for removing consent items is another procedural detail that might be better in Standing Rules, if needed. It is a commonly used process outlined in Robert's Rules. The Bylaws Committee recommends eliminating this section.

~~5.9 Amending the agenda~~

~~A board member may, at the start of the regular meeting, propose additional agenda items for consideration. Additional agenda items may be added by vote of the majority of the board members present. The chair shall decide the appropriate placement of agenda items so added to the agenda.~~

Adopted March 2004

Rationale: This section is somewhat dangerous in light of public notice requirements. It might be better to either eliminate it or put it in Standing Rules with the details of what is required by law. The Bylaws Committee recommends eliminating this section.

SECTION 5.8 DISCLOSURE OF POTENTIAL ETHICS ACT VIOLATIONS. At each meeting, following the approval of the agenda, each member of the board shall disclose on the record whether participation on an agenda item would be a potential violation of the Alaska Executive Branch Ethics Act as required by AS 39.52.220. The chair, as the designated ethics supervisor, shall determine whether a member's participation on the agenda item violates AS39.52. If not, the member may participate. If a board member objects to the decision of the chair, the members present at the meeting, excluding the involved member, shall vote on the matter. The board chair shall disclose any potential violations in advance of the meeting to his or her ethics supervisor, and disclose all determinations on the record. If the chair discloses a potential violation at the meeting, the members, excluding the chair, may vote on the matter.

NOTE: The Bylaws Committee recommends leaving all of this section in bylaws.

SECTION 5.9 QUORUM. Four non-advisory members of the board constitute a quorum.

Rationale: Robert's and NASBE recommend there be a specific designation of the quorum included in the article that deals with meetings.

~~6~~ Special meetings

~~6.8~~ Calling a special meeting

~~A special meeting of the board may be called by the chair or by at least four members of the board.~~

~~6.9~~ Business limited

~~The business conducted at a special meeting is limited to matters identified in the official public notice of the special meeting.~~

Adopted March 2004

Rationale: moved to Article V MEETINGS Section 5.3

SECTION 5.10 PARTICIPATION. Board members are expected to attend each regular, special and emergency board meeting. However, when it is not possible for a board member to attend a meeting, the member should inform the chair or the commissioner as soon as possible.

- 5.10.1 **Participation in regular, special or emergency meetings by teleconference.** A board member may request to participate in a regular, special or emergency meeting of the board by teleconference when an emergency or other valid reason prohibits the member from traveling to a meeting site. The member must notify the chair, commissioner or commissioner's executive secretary as soon as possible that the member will participate by teleconference to expedite arrangements for teleconference participation.

Adopted March 2004

Rationale: May be unnecessary to suggest participation, per NASBE suggestion. Excused absences and the process for participating by phone could be put in Standing Rules. There are some nuances to participation by phone that the board may wish to examine before making final decisions about the language.

~~5 Governance of meetings~~_____

~~5.10 Robert's Rules used~~

~~Robert's Rules of Order, Newly Revised, 10th Edition, will govern proceedings of the board, unless a procedure is otherwise governed by state law or regulation, or by a specific board bylaw.~~

~~8.2 Majority vote required~~

~~All questions pending before the board will be decided by a majority of the members present and voting.~~

Adopted March 2004

Rationale: Moved to Article VIII PARLIAMENTARY AUTHORITY. Robert's Rules recommends placing the parliamentary authority as the second to last article. The reference to majority vote on all questions is in conflict with several provisions in Robert's where protecting the rights of the minority is served by having a higher vote standard.

~~6 Notice of meetings~~_____

~~6.10 Notice of regular meetings~~

~~For each regular meeting of the board, the commissioner shall no later than 10 days before a regular meeting:~~

~~6.10.1 Publish notice of the date, time, and place of the meeting in two newspapers of general circulation in the state, and on the State of Alaska On-Line Public Notice system;~~

~~6.10.2 Mail, email, transmit by facsimile machine or by other technology as determined appropriate by the commissioner, written notice of the date, time and place of meeting, and the tentative agenda of the~~

~~meeting, to all school district superintendents and any individual or organization that has requested notice of the meeting.~~

Amended September, 2006

~~6.11 Notice of special and emergency meetings and work sessions~~

~~Reasonable notice shall be given for special meetings, emergency meetings, and work sessions of the board.~~

~~6.12 Notice of teleconference and videoconference meetings~~

~~If a meeting, or any portion of it, is to be conducted by teleconference or videoconference, the notice must note the location of any teleconference facility or videoconference facility that will be used.~~

Amended October 2012

Rationale: Moved to Section 5.5.

~~7—Agenda preparation and distribution~~

- ~~7.10 The chair and commissioner shall coordinate
The board chair and the commissioner shall coordinate preparation of a tentative agenda for each regular or special meeting.~~
- ~~7.11 Placing agenda items on agenda
To allow for consideration of an item as the agenda is developed, a board member, advisory member, employee of the department, or any member of the public who wishes to place an item on the agenda should submit a request to the commissioner or the chair not less than 15 days before a regular meeting, or not less than 10 days before a special meeting.~~
- ~~7.12 Commissioner's responsibilities for agenda~~
- ~~7.12.1 The commissioner shall prepare and distribute the tentative agenda, agenda packet memoranda, and required supporting material.~~
- ~~7.12.2 Not later than 10 days before a meeting, the commissioner shall cause the agenda and agenda packet to:~~
- ~~7.12.2.1 Be mailed to board members and advisory members.~~
- ~~7.12.2.2 Be made available for viewing in the Commissioner's Office of the Department of Education & Early Development.~~
- ~~7.12.2.3 Be published, to the extent practicable, on the official web site of the Department of Education & Early Development.~~
- ~~7.12.2.4 If the meeting is held over teleconference, be distributed to teleconference sites so that the material will be available in accordance with AS 44.62.310(a).~~
- ~~7.13 Distributing supplemental materials
The commissioner may distribute supplemental agenda packet memoranda and required supporting material if necessary. When the board is to consider the supporting material at a teleconference meeting, the supporting material, if practical, must be distributed to the teleconference locations.~~
- ~~7.14 The commissioner may request an extension of the 10.3.2 distribution deadline from the board chair. The commissioner reserves the right to make additions to the materials distributed.~~

Amended October 2012

Rationale: Moved to Section 5.6.

11. Polling of board members

If directed by the chair, the commissioner shall poll board members:

- 1.1.** To authorize altering a regular meeting from the date and location of the meeting set in the calendar of regular meetings previously adopted by the

- board.
- ~~1.2.~~ To convene a special meeting and to establish or change its time, date, and location.
 - ~~1.3.~~ To insert or delete an item on a tentative agenda for a regular or special meeting.

Adopted March 2004

Rationale: The Bylaws Committee recommends placing this section in Standing Rules.

ARTICLE VI COMMISSIONER OF EDUCATION

SECTION 6.1 DUTIES OF THE COMMISSIONER OF EDUCATION The commissioner shall keep a record of the minutes of all meetings, shall answer and ~~file~~ maintain board correspondence as directed by the chair, and shall perform any other duties that the board directs, in addition to performing the statutory and regulatory duties of commissioner. The commissioner may delegate responsibilities assigned by the board and specified by the board bylaws to one or more employees of the department.

Rationale: Moved from Section 4.5 as the Commissioner is not an officer, technically. The minor change proposed is because the language seems outdated and the chair could delegate as he sees fit.

Another recommendation from NASBE was to include the Commissioner's duties regarding preparation of agendas and public notice in this section. The Bylaws Committee chose to leave the duties where they are currently.

SECTION 7.2 APPOINTMENT OF THE COMMISSIONER. ~~The board will interview a candidate who meets the requirements of AS 14.07.145 before appointing that candidate. The interview may be in person, telephonic, or by video. If the board receives more than one application, the board may select one or more finalist for an interview. The board is not required to advertise for or solicit applications. The board shall determine the process for selecting a new commissioner subject to approval of the Governor. Candidates must meet the requirements of AS 14.07.145 in reviewing a qualified candidate's application and interview answers.~~ The board will consider all relevant evidence of the candidate's fitness to be commissioner, such as a candidate's:

- 7.2.1 Knowledge, experience, and understanding of current best practices in education;
- 7.2.2 Understanding of education reform;
- 7.2.3 Understanding of the educational issues facing Alaska, including both urban and rural schools and school districts;
- 7.2.4 Ability to work with all stakeholders and the administration;
- 7.2.5 Overall ability to lead the department and accomplish the board's goals.

~~Following the interview of one or more candidates, the board will deliberate. If only one candidate has demonstrated fitness to be commissioner, the board may appoint that candidate or consider additional applicants. If more than one candidate has demonstrated fitness with regard to educational and leadership ability, the board may appoint the candidate the board considers most capable of accomplishing the board's goals or may consider additional applicants.~~

~~After appointing a commissioner, the board shall forward the name to~~ When the board has selected a commissioner, the selection must be approved by the governor under AS 14.07.145. If the governor rejects the ~~appointment~~ selection, the board may ~~appoint~~ submit another qualifying candidate whom it has already interviewed or may consider additional applicants.

Adopted October 2012

Rationale: Moved from Article 12. The appointment process belongs to the board. Each board in recent memory used a different procedure. Circumstances vary, and it seems wise to defer to the requirements of law and leave the particulars to the sitting board. If specific procedures beyond the above seem necessary, perhaps they should be placed in Standing Rules.

The Bylaws Committee recommends that Ms. Hatten be asked to draft simple parameters for the process, if the board is interested in more specifics.

7.3 COMMISSIONER EVALUATION. The board annually will conduct a performance evaluation of the commissioner in executive session. The results of the evaluation will be discussed in executive session with the commissioner present. The original copy of the evaluation will be given to the commissioner, and a copy forwarded to the Governor.

Amended October 2012

The Bylaws Committee discussed specifying the time of year for the Commissioner's evaluation, though no final decision was made. The Board may want to consider such a reference in the Standing Rules.

ARTICLE VIII PARLIAMENTARY AUTHORITY

SECTION 8.1 PARLIAMENTARY AUTHORITY. *Robert's Rules of Order*, Newly Revised, 10th Edition, will govern proceedings of the board, unless a procedure is otherwise governed by state law or regulation, or by a specific board bylaw.

Rationale: Moved from Article 12. Robert's Rules and NASBE recommend placement of the parliamentary authority near the end of the bylaws. There is a newer version of the rules, *Robert's Rules, Newly Revised, 11th Edition*. However, the changes are minor and it may be that the 10th edition is more familiar to those advising the board.

ARTICLE IX ADOPTION, AMENDMENT AND REPEAL OF BYLAWS

SECTION 9.1 ADOPTION, AMENDMENT AND REPEAL OF BYLAWS.

9.1.1 **INTRODUCTION OF BYLAWS.** New bylaws or amendment of existing bylaws may be introduced by voting members of the board or the commissioner.

9.1.2 **BYLAWS IN WRITING AND ON AGENDA.** In order for the board to vote on a bylaw for adoption, amendment or repeal, the proposed bylaw ~~or bylaw for appeal~~ must be in writing and must be placed on a board agenda.

9.1.3 **SEVEN-DAY NOTICE REQUIRED.** A bylaw scheduled for action must be published on the tentative agenda at least seven days in advance of the meeting at which the action is scheduled in order to be voted on at that meeting. A proposed bylaw may not be added to an agenda at a meeting and approved by the board at the same meeting.

~~9.2 Majority vote necessary~~

~~The board may adopt or repeal a bylaw by a majority vote of members present at a board meeting.~~

Adopted March 200

9.2.1 ~~**MAJORITY TWO-THIRDS VOTE REQUIRED.**~~ The board may adopt or repeal a bylaw by a majority two-thirds vote of the non-advisory members present at a board meeting.

Rationale: Moved from Article 2. The deletion is proposed because bylaws are always held to a higher standard than a simple majority, as they are the governing documents of the organization. Robert's Rules requires 2/3 vote.

REVISED: _____

ALASKA STATE BOARD OF EDUCATION & EARLY DEVELOPMENT

STANDING RULES

2017 Bylaws Committee Recommendations

The following items are being recommended for Standing Rules. The language below is drawn from the Bylaws. The board made suggestions about additional issues that might be included, and the Commissioner indicated an interest in developing a more comprehensive list of topics for Standing Rules. Developing a proposal for Standing Rules would need to be done either by the committee or DEED sometime in the future.

SECTION _____ ADOPTION OF A CALENDAR. At the last regularly scheduled meeting of each school year, the board will adopt a calendar of regular meetings for the following school year, indicating the planned date and location of each meeting. ~~5.2.4~~ A majority of the non-advisory members of the board may alter the calendar if circumstances warrant that action.

Rationale: Moved from section 5.2 of the bylaws. The Bylaws Committee recommends moving adoption of a calendar to Standing Rules.

Recommended Standing Rules on order of voting—advisory votes first.

SECTION 5.8 ORDER OF BUSINESS, REGULAR MEETINGS. The following is the order of business at each regular meeting:

- 5.8.1 Call to order and roll call,
- 5.8.2 Non-sectarian invocation
- 5.8.3 Pledge of allegiance.
- 5.8.4 Adoption of the agenda.
- 5.8.5 Disclosure of potential conflicts.
- 5.8.6 If a work session does not precede a regular meeting, a period of public
- 5.8.7 comment will be held to hear testimony on proposed regulations or on any agenda or non-agenda items.
- 5.8.8 Opening periods of public comment on proposed regulations.
- 5.8.9 Adoption of proposed regulations.
- 5.8.10 Other business.
- 5.8.11 Standing reports, including a report from the commissioner and a report from the attorney general.
- 5.8.12 Other reports.
- 5.8.13 Consent agenda, which may include general items, including the minutes of the previous regular meeting and any special meetings, and any other action items.

5.8.14 Board member comments.

Rationale: Moved from Section 5.5 of the bylaws. Invocation inserted due to current practice. NASBE recommends removing the order of business and other procedural details from the Bylaws. The Bylaws Committee recommends moving the order of business Standing Rules, as also recommended by Robert's Rules.

ARTICLE VI POLLING OF BOARD MEMBERS

SECTION 6.1 POLLING OF BOARD MEMBERS If directed by the chair, the commissioner shall poll board members:

- 6.1.1 To authorize altering a regular meeting from the date and location of the meeting set in the calendar of regular meetings previously adopted by the board.
- 6.1.2 To convene a special meeting and to establish or change its time, date, and location.
- 6.1.3 To insert or delete an item on a tentative agenda for a regular or special meeting.

Adopted March 2004

Rationale: Moved from Article X of the bylaws. NASBE suggested deleting this section, as it may be extraneous. The Bylaws Committee thought the board may want to include it in Standing Rules.

The Bylaws Committee has three additional recommendations for the Standing Rules:

- 1. Include a list of standing committees;
- 2. Insert language about limiting the verbal reports from DEED to answering questions, rather than repeating what is in the written reports; and
- 3. Consider including the basic processes for commissioner selection.

Bylaws

of the State Board of Education
& Early Development

September 28, 2006



Table of Contents of Contents

| | |
|--|---|
| Educational goals | 3 |
| Adoption, amendment and repeal of bylaws | 4 |
| Organization and duties of the state board | 5 |
| Advisory members of state board | 6 |
| Regular meetings | 6 |
| Special meetings | 7 |
| Participation in meetings | 7 |
| Governance of meetings | 7 |
| Notice of meetings..... | 8 |
| Agenda preparation and distribution..... | 8 |
| Polling of board members | 9 |
| Commissioner evaluation..... | 9 |

Bylaws

of the State Board of Education & Early Development

1. Educational goals

1.1. Vision

The State Board of Education & Early Development is committed to develop, maintain and continuously improve a comprehensive, quality public education system.

(Adopted September 19, 2003)

1.2. Mission

To ensure quality standards-based instruction to improve academic achievement for all students.

(Adopted September 19, 2003)

1.3. Beliefs

1.3.1. All students can meet the Alaska Standards.

1.3.2 We can close the achievement gap in students with disabilities, limited English proficient students, Alaska Native/American Indian students and economically disadvantaged students. (*Adopted March 16, 2006*)

1.3.3. [2] Every action of the State Board will support the mission statement.

1.3.4. [3] All students deserve high quality teachers, administrators and paraprofessionals.

1.3.5. [4] All students can demonstrate reading proficiency by grade three.

1.3.6. [5] Curriculum aligned to Alaska Standards and best practices instruction is critical for all students to achieve at high levels [TO CLOSING THE ACHIEVEMENT GAP]. (*Amended September 10, 2004*)

1.3.7. [6] Barriers that reduce effective instructional time must be removed.

1.3.8. [7] Increasing the performance of all students can close the achievement gap. (*Amended September 10, 2004*)

1.3.9 [8] Effective parent and family involvement positively affects student achievement. (*Amended September 10, 2004*)

(Adopted September 19, 2003; Amended September 10, 2004; Amended March 16, 2006)

1.4. Goals

1.4.1. Continuous academic growth for all students, including closing the achievement gap in reading, writing and math.

1.4.1.1. Promote parent and family involvement in student learning.

1.4.1.2. Form partnerships with other organizations, including health services, tribal entities and the business community critical to closing the achievement gap, especially for those groups identified as the lowest performing based upon assessment data. (*Amended September 10, 2004*)

1.4.1.3 Encourage schools and communities to focus on strategies to close their achievement gap. (*Amended September 10, 2004*)

1.4.1.4 Support principal and teacher use of student achievement data to improve instruction.

1.4.1.5. Promote scientifically based reading instruction.

1.4.2. Continue to refine state assessment and accountability system.

1.4.2.1. Develop assessments that have instructional value.

[1.4.2.2. ALIGN ASSESSMENTS WITH ALASKA STANDARDS.] (Repealed March 16, 2006)

1.4.2.2. [3] Ensure assessments provide a growth scale.

1.4.2.3. [4] Ensure assessment results are timely.

(Adopted September 19, 2003; Amended March 16, 2006)

1.4.3. Promote the continuous growth of professionals and paraprofessionals to provide effective standards-based instruction.

1.4.3.1. Develop and implement a standards- and performance-based initial and continuing licensure system, including an alternative route to teacher licensure. (*Amended September 10, 2004*)

1.4.3.2. Promote and support inservices that directly impact instruction through the use of best practices and data.

1.4.3.3. Encourage Alaska teacher preparation programs to become standards- and performance-based systems.

1.4.3.4. Identify and develop avenues for paraprofessionals to meet highly qualified status.

1.4.3.5. Seek appropriate partners to support the development of an alternative state performance-based teacher preparation program.

1.4.3.6. Encourage districts to hire a workforce that is reflective of the community they serve.

1.4.3.7. Encourage Alaskans to become teachers, administrators and paraprofessionals.

1.4.3.8. Encourage paraprofessionals to gain certification as teachers.

(Adopted September 19, 2003; Amended September 10, 2004; Amended March 16, 2006)

1.4.4. Increase effective instructional time.

1.4.4.1. Reduce the number of mandated trainings.

1.4.4.2. Develop alternative deliveries for mandated trainings.

1.4.4.3. Review statutes and regulations that impact effective use of instructional time.

(Adopted September 19, 2003)

2. Adoption, amendment and repeal of bylaws_____

2.1. Introduction of bylaws

New bylaws or amendment of existing bylaws may be introduced by voting members of the board or the commissioner.

2.2. Bylaws in writing and on agenda

In order for the board to vote on a bylaw for adoption or repeal, the proposed bylaw or bylaw for appeal must be in writing and must be placed on a board agenda.

2.3. Seven day notice required

A bylaw scheduled for action must be published on the tentative agenda seven days in advance of the meeting at which the action is scheduled in order to be voted on at that meeting. A proposed bylaw may not be added to an agenda at a meeting and approved by the board at the same meeting.

2.4. Majority vote necessary

The board may adopt or repeal a bylaw by a majority vote of members present at a board meeting.

Adopted March 2004

3. Organization and duties of the state board_____

3.1. Officers

The officers of the state board are the chair, first vice-chair and second vice-chair.

Adopted March 2004

3.2. Election of officers

The officers of the board are elected at the last regular meeting of the board each school year, and serve one year, July 1 to June 30, and after that, if necessary, until the election of their successors. A board member may serve successive terms as an officer without limit.

Adopted March 2004

3.3. Duties of the chair

The board chair shall

- 3.3.1. Preside at all meetings of the board.
- 3.3.2. Maintain liaison with other members of the board and with the commissioner when the board is not in session.
- 3.3.3. Work with the commissioner and persons appointed by the commissioner to develop meeting agendas.
- 3.3.4. Represent the board when occasion requires, and speak publicly for the board as a whole on positions of the board.
- 3.3.5. Unless otherwise specifically provided by law or motion, appoint board members to committees and subcommittees, and appoint the members of advisory committees that the board establishes.
- 3.3.6. Advise the commissioner at times when the board is not in session.

3.4. Duties of the first vice-chair

The first vice-chair shall act in place of the chair in the chair's absence, or in the case of a vacancy in that office.

3.5. Duties of the second vice-chair

If the first vice-chair cannot serve, the second vice-chair shall assume the duties of the first vice-chair.

3.6. Duties of the commissioner

The commissioner shall keep a record of the minutes of all meetings, shall answer and file board correspondence, and shall perform any other duties that the board directs, in addition to performing the statutory and regulatory duties of commissioner. The commissioner may delegate responsibilities assigned by the board and specified by the board bylaws to one or more employees of the department.

Adopted March 2004

4. Advisory members of state board_____

The number of and selection of state board advisory members will be specified in Title 4, Chapter 03 of the Alaska Administrative Code and adopted by the state board in compliance with the administrative procedures act.

Adopted March 2004

5. Regular meetings_____

5.1. Meetings held quarterly

Regular meetings of the state board will be held at least quarterly, during the first week of each quarter, in Juneau, unless the board specifically selects another time and place.

5.2. Adoption of calendar

At the last regularly scheduled meeting of each school year, the board will adopt a calendar of regular meetings for the following school year, indicating the planned date and location of each meeting.

5.2.1. A majority of the members of the board may alter the calendar if circumstances warrant that action.

5.3. Work sessions

At the discretion of the chair, a regular meeting may be preceded by a work session at which the board may receive information and reports, but may not vote or take any action on any item.

5.4. Public testimony

If a regular meeting is preceded by a work session, the commissioner, in consultation with the chair, will schedule time on the work session agenda for the public to offer testimony on proposed regulations or on any agenda or non-agenda items.

Adopted March 2004

5.5. Order of business; regular meetings

The following is the order of business at each regular meeting:

5.5.1. Call to order and roll call.

5.5.2. Pledge of allegiance.

5.5.3. Adoption of the agenda.

5.5.4 If a work session does not precede a regular meeting, a period of public comment will be held to hear testimony on proposed regulations or on any agenda or non-agenda items.

5.5.5. Opening periods of public comment on proposed regulations.

5.5.6. Adoption of proposed regulations.

5.5.7. Other business.

5.5.8. Standing reports, including a report from the commissioner and a report from the attorney general.

5.5.9. Other reports.

5.5.10. Consent agenda, which may include general items, including the minutes of the previous regular meeting and any special meetings, and any other action items.

5.5.11. Board member comments.

Adopted March 2004

5.6. Removing items from consent agenda

At the request of a board member, the board will remove an item from the consent agenda and consider the item separately.

Adopted March 2004

5.7. Amending the agenda

A board member may, at the start of the regular meeting, propose additional agenda items for consideration. Additional agenda items may be added by vote of the majority of the board members present. The chair shall decide the appropriate placement of agenda items so added to the agenda.

Adopted March 2004

6. Special meetings_____

6.1. Calling a special meeting

A special meeting of the board may be called by the chair or by at least four members of the board.

6.2. Business limited

The business conducted at a special meeting is limited to matters identified in the official public notice of the special meeting.

Adopted March 2004

7. Participation in meetings_____

7.1. Participation expected

Board members are expected to attend each regular, special and emergency board meeting. However, when it is not possible for a board member to attend a meeting, the member should inform the chair or the commissioner as soon as possible.

7.2. Participation in regular, special or emergency meetings by teleconference

A board member may request to participate in a regular, special or emergency meeting of the board by teleconference when an emergency or other valid reason prohibits the member from traveling to a meeting site. The member must notify the chair, commissioner or commissioner's executive secretary as soon as possible that the member will participate by teleconference to expedite arrangements for teleconference participation.

Adopted March 2004

8. Governance of meetings_____

8.1. Robert's Rules used

Robert's Rules of Order, Newly Revised, 10th Edition, will govern proceedings of the board, unless a procedure is otherwise governed by state law or regulation, or by a specific board bylaw.

8.2. Majority vote required

All questions pending before the board will be decided by a majority of the members present and voting.

Adopted March 2004

9. Notice of meetings_____

9.1 Notice of regular meetings

For each regular meeting of the board, the commissioner shall no later than 10 days before a regular meeting:

9.1.1. Publish notice of the date, time, and place of the meeting in **a newspaper** [TWO NEWSPAPERS] of general circulation in the state, and on the State of Alaska On-Line Public Notice system.

9.1.2. Mail, email, transmit by facsimile machine or by other technology as determined appropriate by the commissioner, written notice of the date, time and place of meeting, and the tentative agenda of the meeting, to all school district superintendents and any individual or organization that has requested notice of the meeting.

(Adopted September 19, 2003; Amended September 28, 2006)

9.2. Notice of special and emergency meetings and work sessions

Reasonable notice shall be given for special meetings, emergency meetings, and work sessions of the board.

9.3. Notice of teleconference meetings

If a meeting, or any portion of it, is to be conducted by teleconference or videoconference, the notice must note the location of any teleconference facility or videoconference facility that will be used.

Adopted March 2004

10. Agenda preparation and distribution_____

10.1. The chair and commissioner shall coordinate

The board chair and the commissioner shall coordinate preparation of a tentative agenda for each regular or special meeting.

10.2. Placing agenda items on agenda

To allow for consideration of an item as the agenda is developed, a board member, advisory member, employee of the department, or any member of the public who wishes to place an item on the agenda should submit a request to the commissioner or the chair not less than 15 days before a regular meeting, or not less than 10 days before a special meeting.

10.3. Commissioner's responsibilities for agenda

- 10.3.1. The commissioner shall prepare and distribute the tentative agenda, agenda packet memoranda, and required supporting material.
- 10.3.2. Not later than 7 days before a meeting, the commissioner shall cause the agenda and agenda packet to:
 - 10.3.2.1. Be mailed to board members and advisory members.
 - 10.3.2.2. Be mailed to interested parties who have requested delivery of the material.
 - 10.3.2.3. Be made available for viewing in the Commissioner's Office of the Department of Education & Early Development.
 - 10.3.2.4. Be published, to the extent practicable, on the official web site of the Department of Education & Early Development.
 - 10.3.2.5. If the meeting is held over teleconference, be distributed to teleconference sites so that the material will be available in accordance with AS 44.62.310(a).

- 10.4. Distributing supplemental materials
The commissioner may distribute supplemental agenda packet memoranda and required supporting material if necessary. When the board is to consider the supporting material at a teleconference meeting, the supporting material, if practical, must be distributed to the teleconference locations.

11. Polling of board members_____

If directed by the chair, the commissioner shall poll board members:

- 11.1. To authorize altering a regular meeting from the date and location of the meeting set in the calendar of regular meetings previously adopted by the board.
- 11.2. To convene a special meeting and to establish or change its time, date, and location.
- 11.3. To insert or delete an item on a tentative agenda for a regular or special meeting.

Adopted March 2004

12. Commissioner Evaluation_____

The board annually will conduct a performance evaluation of the commissioner.

Adopted March 2004

**To: Members of the State Board of
Education and Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 6

◆ ISSUE

Participate in a self-evaluation Training.

◆ BACKGROUND

Timi Tullis, Director of Board Development and Field Services with the Association of Alaska School Boards, will lead the board through a self-evaluation training.

◆ OPTIONS

This is an informational item. There is no action required.

**To: Members of the State Board of
Education & Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 7A

◆ **ISSUE**

The board is being asked to open a period of public comment on proposed amendments to regulation 4 AAC 06.120(a)(2), Chart of Accounts effective dates; and to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts for amendments related to General Accounting Standards Board (GASB) pronouncements and providing additional account codes and descriptions for technology related expenditures.

◆ **BACKGROUND**

- Proposed amendments to 4 AAC 06.120(a)(2) would provide for an effective date for changes to the Uniform Chart of Accounts and Account Descriptions for Public School Districts.
- Proposed amendments to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts amend and create descriptions to clarify how to report technology related activities and expenditures for consistency amongst the districts.
- The proposed changes to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts will also amend and bring the account codes and descriptions into conformity with Governmental Accounting Standards Board (GASB) statements. The proposed changes will remove account codes that are no longer used and provide changes to fund balance account codes by expanding the number of fund balance account codes.
- In response to recommendation 10.13.1 made in the department's performance review conducted by Public Works, the department worked with the Alaska Association of School Business Officials (ALASBO) in drafting the proposed changes to the Uniform Chart of Accounts and Account Code Descriptions for School Districts.
- The proposed amended regulations, proposed amended uniform chart of accounts description, and ALASBO's letter of recommendation can be found behind this cover memo.
- Heidi Teshner, Director of Finance and Supprt Services, will be present to brief the board.

◆ **OPTIONS**

Open a period of public comment.

Amend the proposed regulations and account code description and open a period of public comment.

Seek more information.

◆ **ADMINISTRATION'S RECOMMENDATION**

Open a period of public comment.

◆ **SUGGESTED MOTION**

I move the State Board of Education & Early Development open a period of public comment on amendments to 4 AAC 06.120(a)(2), Chart of Accounts effective dates; and proposed amendments to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts.

4 AAC 06.120(a)(2) is amended to read:

(2) [FOR FISCAL YEARS BEGINNING ON OR AFTER JULY 1, 2001 AND ENDING BEFORE JULY 1, 2013, THE ALASKA DEPARTMENT OF EDUCATION UNIFORM CHART OF ACCOUNTS AND ACCOUNT CODE DESCRIPTIONS FOR PUBLIC SCHOOL DISTRICTS, 2000 EDITION;] for fiscal years beginning on or after July 1, 2013, and ending before July 1, 2014, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2012 Edition; for fiscal years beginning on or after July 1, 2014, **and ending before July 1, 2018**, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2014 Edition; **for fiscal years beginning on or after July 1, 2018, the Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts, 2018 Edition;**

(Eff. 1/1/76, Register 56; am 1/22/81, Register 77; am 8/2/81, Register 79; am 2/10/83, Register 85; am 3/24/85, Register 93; am 8/29/85, Register 95; am 4/12/86, Register 97; am 6/28/87, Register 102; am 12/23/88, Register 108; am 8/5/90, Register 115; am 12/20/97, Register 144; am 5/17/2001, Register 158; am 3/23/2006, Register 177; am 12/02/2012, Register 204; am 7/25/2014, Register 211; am ____/____/_____, Register ____)

Authority: AS 14.07.020 AS 14.07.060 AS 14.07.170
AS 14.14.050

**To: Members of the State Board of
Education and Early Development**

January 29, 2018

From: Dr. Michael Johnson, Commissioner

Agenda Item: 8

◆ ISSUE

The board is being asked to approve its consent agenda.

◆ BACKGROUND

- There are three items on the consent agenda.
- Behind this cover memo are items:
 - 8A, approve the department's FY2019 operating and capital budgets;
 - 8B, approve the minutes of the December 7-8, 2017 meeting; and
 - 8C, approve the report to the legislature.

◆ OPTIONS

Approve the consent agenda.

Remove an item and address it.

Seek additional information.

◆ ADMINISTRATION'S RECOMMENDATION

Approve the consent agenda.

◆ SUGGESTED MOTION

I move the State Board of Education & Early Development approve the consent agenda consisting of approval of the department's FY2019 operating and capital budgets, minutes of the December 7-8, 2017 meeting, and the report to the legislature.



FY2019 Governor's Operating Budget

December 15, 2017 – Agency Budget

**Department of Education & Early Development
FY2019 Governor's Operating Budget ***

**includes school debt reimbursement, foundation program and pupil transportation*

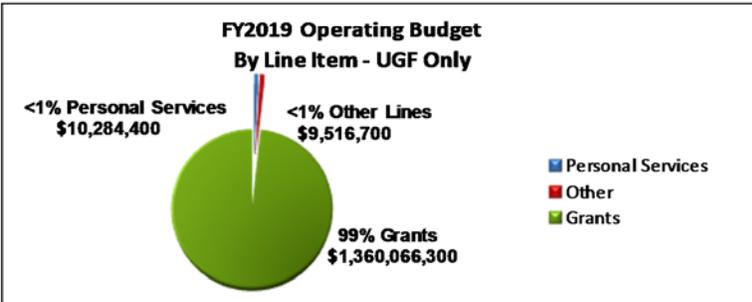
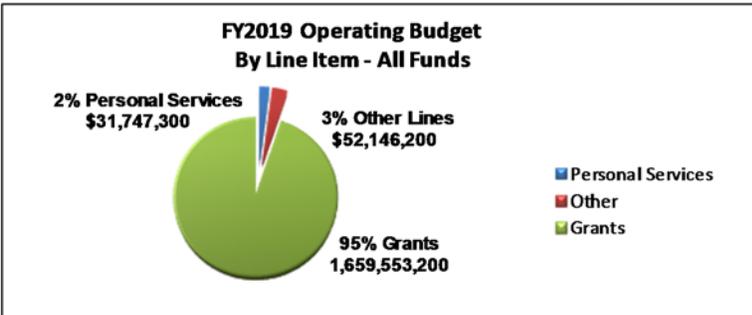
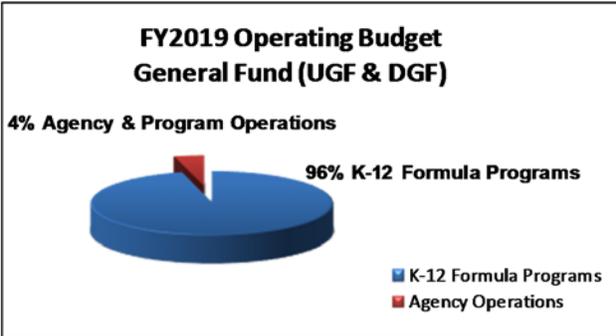
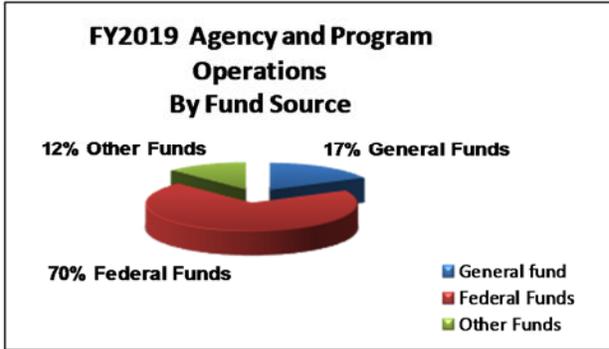
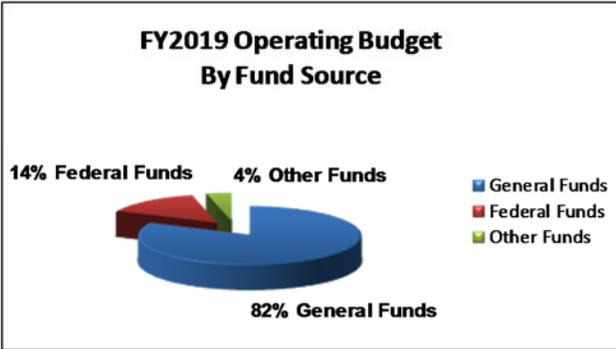
| | Designated General Funds | Unrestricted General Funds | Federal Funds | Other Funds | Total |
|--------------------------------------|-----------------------------|-------------------------------|------------------|-----------------|--------------------|
| K-12 Formula Programs | 22,200.0 | 1,347,830.7 | 20,791.0 | 23,337.4 | 1,414,159.1 |
| Agency and Program Operations | 25,827.1 | 32,036.7 | 230,299.2 | 41,124.6 | 329,287.6 |
| Total | 48,027.1 | 1,379,867.4 | 251,090.2 | 64,462.0 | 1,743,446.7 |

Position Count:

Full-time 266

Part-time 13

Non-perm 4



Department of Education & Early Development
 FY2019 Governor's Budget

| | Designated General Funds | Unrestricted General Funds | Federal Funds | Other Funds | Total |
|--|-----------------------------|-------------------------------|-------------------|-------------------|----------------------|
| K-12 Formula Programs: | | | | | |
| Foundation Program | 0 | 1,171,677,400 | 20,791,000 | 23,337,400 | 1,215,805,800 |
| Pupil Transportation | 0 | 78,184,600 | 0 | 0 | 78,184,600 |
| Boarding Home Grants | 0 | 7,453,200 | 0 | 0 | 7,453,200 |
| Youth in Detention | 0 | 1,100,000 | 0 | 0 | 1,100,000 |
| Special Schools | 0 | 3,558,200 | 0 | 0 | 3,558,200 |
| School Debt Reimbursement | 22,200,000 | 85,857,300 | 0 | 0 | 108,057,300 |
| Subtotal K- 12 Formula Programs | 22,200,000 | 1,347,830,700 | 20,791,000 | 23,337,400 | 1,414,159,100 |

| | Positions | | | Designated General Funds | Unrestricted General Funds | Federal Funds | Other Funds | Total |
|---|------------|-----------|----------|-----------------------------|-------------------------------|--------------------|-------------------|----------------------|
| | PFT | PPT | NP | | | | | |
| Agency and Program Operations: | | | | | | | | |
| Executive Administration | 5 | | | 0 | 865,900 | 0 | 22,400 | 888,300 |
| Administrative Services | 11 | | | 0 | 916,600 | 145,000 | 684,900 | 1,746,500 |
| Information Services | 3 | | | 0 | 375,500 | 0 | 652,500 | 1,028,000 |
| School Finance & Facilities | 10 | | | 0 | 1,309,100 | 0 | 898,400 | 2,207,500 |
| Child Nutrition | 11 | | | 0 | 86,700 | 76,886,100 | 0 | 76,972,800 |
| Student and School Achievement | 41 | | | 437,900 | 5,442,800 | 150,685,900 | 1,247,500 | 157,814,100 |
| State System of Support | 4 | | | 0 | 1,798,700 | 0 | 0 | 1,798,700 |
| Teacher Certification | 6 | | | 918,300 | 0 | 0 | 0 | 918,300 |
| Early Learning Coordination | 2 | | | 0 | 9,486,200 | 125,100 | 0 | 9,611,300 |
| Pre-Kindergarten Grants | 0 | | | 0 | 2,000,000 | 0 | 0 | 2,000,000 |
| Alaska State Council on the Arts | 5 | | | 10,900 | 692,800 | 806,300 | 1,258,500 | 2,768,500 |
| Professional Teaching Practices Commission | 1 | | | 258,800 | 0 | 0 | 0 | 258,800 |
| Mt. Edgecumbe Boarding School | 39 | 10 | | 57,400 | 0 | 250,000 | 11,113,200 | 11,420,600 |
| MEHS Facilities Maintenance | 0 | | | 0 | 0 | 0 | 1,192,700 | 1,192,700 |
| State Facilities Rent | 0 | | | 0 | 1,068,200 | 0 | 0 | 1,068,200 |
| Library Operations | 25 | | 1 | 2,644,400 | 4,196,300 | 1,300,800 | 258,300 | 8,399,800 |
| Archives | 10 | | | 0 | 1,064,100 | 40,000 | 160,600 | 1,264,700 |
| Museum Operations | 13 | 3 | | 506,100 | 1,042,000 | 60,000 | 0 | 1,608,100 |
| Online With Libraries (OWL) | 1 | | | 0 | 661,800 | 0 | 0 | 661,800 |
| Live Homework Help | 0 | | | 138,200 | 0 | 0 | 0 | 138,200 |
| APK Facilities Maintenance | 0 | | | 0 | 1,030,000 | 0 | 0 | 1,030,000 |
| ACPE - Program Admin & Operations | 79 | | 3 | 6,008,700 | 0 | 0 | 11,892,800 | 17,901,500 |
| WWAMI Medical Education | 0 | | | 3,096,400 | 0 | 0 | 0 | 3,096,400 |
| Alaska Performance Scholarship Awards | 0 | | | 11,750,000 | 0 | 0 | 0 | 11,750,000 |
| ASLC - Loan Servicing | 0 | | | 0 | 0 | 0 | 11,742,800 | 11,742,800 |
| Subtotal Agency and Program Operations | 266 | 13 | 4 | 25,827,100 | 32,036,700 | 230,299,200 | 41,124,600 | 329,287,600 |
| Total | 266 | 13 | 4 | 48,027,100 | 1,379,867,400 | 251,090,200 | 64,462,000 | 1,743,446,700 |

Department of Education & Early Development
Operating Budget Comparison - General Funds (Designated & Unrestricted)
FY2018 Management Plan to FY2019 Governor's Budget

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|----------------------------------|---------------------------------------|---|--|-----------------|
| K-12 Formula Programs: | | | | |
| Foundation Program | 1,176,466.6 | 1,171,677.4 | -4,789.2 | -0.4% |
| Pupil Transportation | 79,029.6 | 78,184.6 | -845.0 | -1.1% |
| Boarding Home Grants | 7,453.2 | 7,453.2 | 0.0 | 0.0% |
| Youth in Detention | 1,100.0 | 1,100.0 | 0.0 | 0.0% |
| Special Schools | 3,563.9 | 3,558.2 | -5.7 | -0.2% |
| School Debt Reimbursement | 115,956.6 | 108,057.3 | -7,899.3 | -6.8% |
| Subtotal Formula Programs | 1,383,569.9 | 1,370,030.7 | -13,539.2 | -1.0% |

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|---|---------------------------------------|---|--|-----------------|
| Agency and Program Operations: | | | | |
| Executive Administration | 1,142.9 | 865.9 | -277.0 | -24.2% |
| Administrative Services | 913.8 | 916.6 | 2.8 | 0.3% |
| Information Services | 271.1 | 375.5 | 104.4 | 38.5% |
| School Finance & Facilities | 1,307.6 | 1,309.1 | 1.5 | 0.1% |
| Child Nutrition | 86.5 | 86.7 | 0.2 | 0.2% |
| Student and School Achievement | 6,041.7 | 5,880.7 | -161.0 | -2.7% |
| State System of Support | 1,847.7 | 1,798.7 | -49.0 | -2.7% |
| Teacher Certification | 916.3 | 918.3 | 2.0 | 0.2% |
| Early Learning Coordination | 9,485.8 | 9,486.2 | 0.4 | 0.0% |
| Pre-Kindergarten Grants | 2,000.0 | 2,000.0 | 0.0 | 0.0% |
| Alaska State Council on the Arts | 703.7 | 703.7 | 0.0 | 0.0% |
| Professional Teaching Practices Commission | 303.0 | 258.8 | -44.2 | -14.6% |
| Mt. Edgecumbe Boarding School | 57.4 | 57.4 | 0.0 | 0.0% |
| MEHS Facilities Maintenance | 0.0 | 0.0 | 0.0 | 0.0% |
| State Facilities Rent | 1,068.2 | 1,068.2 | 0.0 | 0.0% |
| Library Operations | 7,997.3 | 6,840.7 | -1,156.6 | -14.5% |
| Archives | 1,061.1 | 1,064.1 | 3.0 | 0.3% |
| Museum Operations | 1,648.6 | 1,548.1 | -100.5 | -6.1% |
| Online With Libraries (OWL) | 661.8 | 661.8 | 0.0 | 0.0% |
| Live Homework Help | 138.2 | 138.2 | 0.0 | 0.0% |
| APK Facilities Maintenance | 0.0 | 1,030.0 | 1,030.0 | 100.0% |
| ACPE - Program Admin & Operations | 6,008.7 | 6,008.7 | 0.0 | 0.0% |
| WWAMI Medical Education | 3,014.8 | 3,096.4 | 81.6 | 2.7% |
| Alaska Performance Scholarship Awards | 11,750.0 | 11,750.0 | 0.0 | 0.0% |
| ASLC - Loan Servicing | 0.0 | 0.0 | 0.0 | 0.0% |
| Subtotal Agency and Program Operations | 58,426.2 | 57,863.8 | -562.4 | -1.0% |

Total Education 1,441,996.1 1,427,894.5 -14,101.6 -0.978%

Department of Education & Early Development
 Operating Budget Comparison - Total All Funds
 FY2018 Management Plan to FY2019 Governor's Budget

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|----------------------------------|------------------------------|--------------------------------|-------------------------------------|---------------|
| K-12 Formula Programs: | | | | |
| Foundation Program | 1,217,257.6 | 1,215,805.8 | -1,451.8 | -0.1% |
| Pupil Transportation | 79,029.6 | 78,184.6 | -845.0 | -1.1% |
| Boarding Home Grants | 7,453.2 | 7,453.2 | 0.0 | 0.0% |
| Youth in Detention | 1,100.0 | 1,100.0 | 0.0 | 0.0% |
| Special Schools | 3,563.9 | 3,558.2 | -5.7 | -0.2% |
| School Debt Reimbursement | 115,956.6 | 108,057.3 | -7,899.3 | -6.8% |
| Subtotal Formula Programs | 1,424,360.9 | 1,414,159.1 | -10,201.8 | -0.72% |

| | FY2018 Management Plan | FY2019 Governor's Budget | Management Plan to Governor's | % Change |
|---|------------------------------|--------------------------------|-------------------------------------|--------------|
| Agency and Program Operations: | | | | |
| Executive Administration | 1,165.3 | 888.3 | -277.0 | -23.8% |
| Administrative Services | 1,742.4 | 1,746.5 | 4.1 | 0.2% |
| Information Services | 921.9 | 1,028.0 | 106.1 | 11.5% |
| School Finance & Facilities | 2,203.4 | 2,207.5 | 4.1 | 0.2% |
| Child Nutrition | 73,968.7 | 76,972.8 | 3,004.1 | 4.1% |
| Student & School Achievement | 160,413.6 | 157,814.1 | -2,599.5 | -1.6% |
| State System of Support | 1,847.7 | 1,798.7 | -49.0 | -2.7% |
| Teacher Certification | 932.7 | 918.3 | -14.4 | -1.5% |
| Early Learning Coordination | 9,766.7 | 9,611.3 | -155.4 | -1.6% |
| Pre-Kindergarten Grants | 2,000.0 | 2,000.0 | 0.0 | 0.0% |
| Alaska State Council on the Arts | 2,768.5 | 2,768.5 | 0.0 | 0.0% |
| Professional Teaching Practices Commission | 303.0 | 258.8 | -44.2 | -14.6% |
| Mt. Edgecumbe Boarding School | 11,014.0 | 11,420.6 | 406.6 | 3.7% |
| MEHS Facilities Maintenance | 2,322.7 | 1,192.7 | -1,130.0 | -48.7% |
| State Facilities Rent | 1,068.2 | 1,068.2 | 0.0 | 0.0% |
| Library Operations | 9,555.9 | 8,399.8 | -1,156.1 | -12.1% |
| Archives | 1,261.7 | 1,264.7 | 3.0 | 0.2% |
| Museum Operations | 1,708.6 | 1,608.1 | -100.5 | -5.9% |
| Online With Libraries (OWL) | 661.8 | 661.8 | 0.0 | 0.0% |
| Live Homework Help | 138.2 | 138.2 | 0.0 | 0.0% |
| APK Facilities Maintenance | 0.0 | 1,030.0 | 1,030.0 | 100.0% |
| ACPE - Program Admin & Operations | 18,868.4 | 17,901.5 | -966.9 | -5.1% |
| WWAMI Medical Education | 3,014.8 | 3,096.4 | 81.6 | 2.7% |
| Alaska Performance Scholarship Awards | 11,750.0 | 11,750.0 | 0.0 | 0.0% |
| ASLC - Loan Servicing | 12,144.0 | 11,742.8 | -401.2 | -3.3% |
| Subtotal Agency and Program Operations | 331,542.2 | 329,287.6 | -2,254.6 | -0.7% |
| Total Education | 1,755,903.1 | 1,743,446.7 | -12,456.4 | -0.7% |

Positions:

| | | | |
|--------------|------------|------------|------------|
| Full-time | 275.0 | 266.0 | -9 |
| Part-time | 14.0 | 13.0 | -1 |
| Non-Perm | 4.0 | 4.0 | 0 |
| Total | 293 | 283 | -10 |

Department of Education & Early Development

**Operating Budget - Changes from FY2018 Management Plan to
FY2019 Governor's Budget**

| FY2018 Management Plan | | | | | | |
|------------------------|----|---|-------------|-----------|----------|-------------|
| 275 | 14 | 4 | 1,441,996.1 | 251,330.1 | 62,576.9 | 1,755,903.1 |

| Component | Description | PFT | PPT | NP | General Funds | Federal Funds | Other Funds | Total |
|--------------------------------|--|-------------|-------------|------------|------------------|---------------|----------------|------------------|
| 1 | Personal Services | | | | 32.0 | 16.0 | 12.2 | 60.2 |
| 2 | Foundation Program | | | | -1,176,466.6 | | | -1,176,466.6 |
| 3 | Foundation Program | | | | 1,171,677.4 | | | 1,171,677.4 |
| 4 | Foundation Program | | | | | | 3,337.4 | 3,337.4 |
| 5 | Pupil Transportation | | | | -79,029.6 | | | -79,029.6 |
| 6 | Pupil Transportation | | | | 78,184.6 | | | 78,184.6 |
| 7 | Special Schools | | | | -5.7 | | | -5.7 |
| 8 | School Debt Reimbursement | | | | -115,956.6 | | | -115,956.6 |
| 9 | School Debt Reimbursement | | | | 108,057.3 | | | 108,057.3 |
| 10 | Executive Administration | | | | -199.4 | | | -199.4 |
| 11 | Information Services | | | | | | | |
| | Transfer 3 PCN for Office of Information Technology (IT consolidation) | -3 | | | | | | 0.0 |
| 12 | Student & School Achievement | | | | | | -50.0 | -50.0 |
| 13 | Student & School Achievement | | | | | | 50.0 | 50.0 |
| 14 | Student & School Achievement | | | | | | 800.0 | 800.0 |
| 15 | Student & School Achievement | | | | -40.9 | | | -40.9 |
| 16 | Student & School Achievement | | | | 100.0 | | | 100.0 |
| 17 | State System of Support | | | | -250.0 | | | -250.0 |
| 18 | Teacher Certification | | | | | | -16.4 | -16.4 |
| 19 | Early Learning Coordination | | | | | | -155.9 | -155.9 |
| 20 | Early Learning Coordination | | | | -1,200.0 | | | -1,200.0 |
| 21 | Early Learning Coordination | | | | 1,200.0 | | | 1,200.0 |
| 22 | Professional Teaching Practices Commission | | | | -44.2 | | | -44.2 |
| 23 | Mt. Edgecumbe High School | | | | | | -100.0 | -100.0 |
| 24 | Mt. Edgecumbe High School | 1 | -1 | | | | | 0.0 |
| 25 | Mt. Edgecumbe High School | | | | | | 250.0 | 250.0 |
| 26 | MEHS Facilities Maintenance (new component) | | | | | | | |
| | Transfer all maintenance staff to Department of Transportation & Public Facilities for centralized facility services | -7 | | | | | | 0.0 |
| 27 | State Facilities Maintenance (deleted component - renamed to MEHS Facilities Maintenance) | | | | | | -1,130.0 | -1,130.0 |
| 28 | Library Operations | | | | -135.9 | | | -135.9 |
| 29 | Library Operations | | | | -1,030.0 | | | -1,030.0 |
| 30 | Museum Operations | | | | -105.6 | | | -105.6 |
| 31 | APK Facilities Maintenance (new component) | | | | 1,030.0 | | | 1,030.0 |
| 32 | ACPE - Program Admin & Ops | | | | | -100.0 | -866.9 | -966.9 |
| 33 | WWAMI | | | | 81.6 | | | 81.6 |
| 34 | ASLC - Loan Servicing | | | | | | -401.2 | -401.2 |
| Total Operating Changes | | -9.0 | -1.0 | 0.0 | -14,101.6 | -239.9 | 1,885.1 | -12,456.4 |

| | | | | | | | |
|---------------------------------------|------------|-----------|----------|--------------------|------------------|-----------------|--------------------|
| Total FY2019 Governor's Budget | 266 | 13 | 4 | 1,427,894.5 | 251,090.2 | 64,462.0 | 1,743,446.7 |
|---------------------------------------|------------|-----------|----------|--------------------|------------------|-----------------|--------------------|

Alaska Department of Education & Early Development
 Public School Funding Program
 FY2018 Authorized vs FY2019 Projected

| | FY2018 <i>Authorized</i> | FY2019 <i>Projected</i> | Difference |
|--|-----------------------------|----------------------------|--------------------|
| Regular ADM | 118,181.65 | 116,814.00 | (1,367.65) |
| Correspondence ADM | 12,021.55 | 12,805.75 | 784.20 |
| Total ADM | 130,203.20 | 129,619.75 | (583.45) |
| | | | |
| Adjusted ADM | 255,081.57 | 255,954.05 | 872.48 |
| | | | |
| Basic Need | \$1,512,633.7 | \$1,517,807.5 | \$5,173.8 |
| Required Local Effort | (251,962.1) | (255,522.5) | (3,560.4) |
| Deductible Impact Aid | (73,559.9) | (76,601.8) | (3,041.9) |
| Supplemental Funding Floor | 37.3 | 0.0 | (37.3) |
| Quality Schools Grant | 4,081.3 | 4,095.3 | 14.0 |
| Military Flow Through and Other | 26,027.3 | 26,027.3 | 0.0 |
| | | | |
| Total | \$1,217,257.6 | \$1,215,805.8 | (\$1,451.8) |
| <u>Funding Sources</u> | | | |
| 1004 General fund: Public Education Fund/formula | 1,176,466.6 | 1,171,677.4 | (4,789.2) |
| 1043 P/L 81-874 | 20,791.0 | 20,791.0 | - |
| 1066 Public School | 20,000.0 | 23,337.4 | 3,337.4 ** |
| Total | \$1,217,257.6 | \$1,215,805.8 | (\$1,451.8) |

** The total FY2019 Public School Trust Fund projection with actions from HB213 / SB96 is \$28,000.0. \$4,662.6 of this amount is allocated to MEHS, leaving \$23,337.4 available for the Foundation Program.

Alaska Department of Education and Early Development
FY2019 Projected State Program Allocations based on Legislative Appropriations
Allocations are subject to adjustment based on individual program requirements
 Prepared 12/12/2017

| | FY2019 Projected ADM | Projected Total Foundation @ \$5,930 | Projected Boarding Home | Residential Boarding Program | Youth in Detention | Projected Special Schools | Projected Pupil Transportation | Projected Municipal Debt Retirement | PROJECTED FY2019 TOTALS |
|--------------------|----------------------------|--|-------------------------------|------------------------------------|--------------------------|---------------------------------|--------------------------------------|---|-------------------------------|
| ALASKA GATEWAY | 397 | \$ 8,693,691 | | | | | \$ 797,753 | \$ 9,491,841 | |
| ALEUTIAN REGION | 25 | 1,235,151 | | | | | 0 | 1,235,176 | |
| ALEUTIANS EAST | 208 | 4,607,602 | | | | | 71,344 | 5,333,916 | |
| ANCHORAGE | 46,748 | 324,736,745 | | 45,600 | 546,578 | 1,131,400 | 21,955,967 | 391,616,336 | |
| ANNETTE ISLANDS | 325 | 2,997,976 | | | | | 65,325 | 3,063,626 | |
| BERING STRAIT | 1,751 | 32,723,018 | | 431,184 | | | 94,554 | 33,250,507 | |
| BRISTOL BAY | 104 | 1,022,421 | | | | | 298,152 | 1,320,677 | |
| CHATHAM | 173 | 3,752,571 | | | | | 50,840 | 3,803,584 | |
| CHUGACH | 404 | 3,401,734 | | 273,600 | | | 0 | 3,675,738 | |
| COPPER RIVER | 425 | 6,421,350 | | | | | 599,964 | 7,021,739 | |
| CORDOVA | 344 | 4,189,123 | | | | | 126,140 | 5,277,679 | |
| CRAIG | 493 | 4,381,230 | | | | | 120,953 | 4,502,676 | |
| DELTA/GREELY | 819 | 9,903,893 | | | | | 1,345,050 | 11,249,762 | |
| DENALI | 976 | 7,290,221 | | | | | 450,324 | 7,741,521 | |
| DILLINGHAM | 488 | 6,334,185 | 34,310 | | | | 650,980 | 7,764,193 | |
| FAIRBANKS | 13,643 | 116,886,028 | | | 120,356 | | 12,039,896 | 139,124,116 | |
| GALENA | 4,101 | 24,414,710 | | 3,517,074 | | | 84,581 | 28,020,466 | |
| HAINES | 249 | 2,276,817 | | | | | 161,236 | 3,342,492 | |
| HOONAH | 115 | 2,283,556 | | | | | 37,950 | 2,335,971 | |
| HYDABURG | 92 | 1,877,590 | | | | | 0 | 1,877,682 | |
| IDITAROD | 325 | 6,456,395 | | | | | 45,630 | 6,502,350 | |
| JUNEAU | 4,613 | 36,709,678 | | | 95,746 | | 3,042,288 | 48,403,771 | |
| KAKE | 104 | 2,114,254 | | | | | 31,200 | 2,145,558 | |
| KASHUNAMIUT | 335 | 4,147,038 | | | | | 1,675 | 4,149,048 | |
| KENAI | 8,778 | 79,721,955 | | | 73,776 | | 8,131,473 | 90,781,695 | |
| KETCHIKAN | 2,285 | 24,780,384 | | | | | 1,782,660 | 29,340,000 | |
| KLAWOCK | 118 | 2,085,330 | | | | | 76,110 | 2,161,558 | |
| KODIAK | 2,318 | 25,341,117 | | | | | 1,949,664 | 33,038,934 | |
| KUSPUK | 354 | 5,827,103 | 7,540 | | | | 255,588 | 6,090,585 | |
| LAKE AND PENINSULA | 310 | 9,076,053 | | | | | 128,896 | 10,167,611 | |
| LOWER KUSKOKWIM | 4,108 | 67,703,688 | | 1,060,616 | 104,772 | | 1,257,048 | 70,130,232 | |
| LOWER YUKON | 2,011 | 30,092,207 | | | | | 2,011 | 30,096,229 | |
| MAT-SU | 19,040 | 168,308,127 | | | 67,414 | | 16,804,605 | 205,154,090 | |
| NENANA | 1,230 | 8,687,445 | | 1,382,572 | | | 123,310 | 10,194,557 | |
| NOME | 684 | 8,252,801 | | | 91,358 | | 462,364 | 9,028,409 | |
| NORTH SLOPE | 1,891 | 17,309,724 | | | | | 2,339,167 | 19,725,901 | |
| NORTHWEST ARCTIC | 2,009 | 36,593,090 | | 663,360 | | | 53,514 | 41,392,237 | |
| PELICAN | 13 | 541,776 | | | | | 0 | 541,789 | |
| PETERSBURG | 449 | 6,058,686 | | | | | 185,886 | 6,711,071 | |
| PRIBILOF | 65 | 1,003,700 | | | | | 0 | 1,003,765 | |
| SAINT MARY'S | 179 | 3,431,913 | | | | | 38,127 | 3,470,219 | |
| SITKA | 1,244 | 12,636,519 | | | | | 579,425 | 15,675,909 | |
| SKAGWAY | 115 | 859,881 | | | | | 4,600 | 864,596 | |
| SOUTHEAST | 195 | 5,868,940 | | | | | 244,992 | 6,114,127 | |
| SOUTHWEST | 604 | 10,047,795 | 20,000 | | | | 398,640 | 10,467,039 | |
| TANANA | 41 | 1,035,671 | | | | | 21,607 | 1,057,319 | |
| UNALASKA | 420 | 4,400,580 | | | | | 300,720 | 5,372,539 | |
| VALDEZ | 662 | 5,106,820 | | | | | 514,426 | 7,308,626 | |
| WRANGELL | 304 | 3,847,122 | | | | | 235,296 | 4,250,757 | |
| YAKUTAT | 76 | 933,912 | | | | | 49,320 | 983,308 | |
| YUKON FLATS | 245 | 6,388,276 | | | | | 71,540 | 6,460,061 | |
| YUKON/KOYUKUK | 1,750 | 15,168,968 | 17,344 | | | | 100,955 | 15,289,017 | |
| YUPIIT | 441 | 6,503,456 | | | | | 882 | 6,504,779 | |
| Mt. EDGECUMBE | 425 | 3,308,453 | | | | | | 3,308,878 | |
| OTHER | \1 | 26,027,300 | | | | 2,426,759 | | 29,352,459 | |
| Sub Totals | 129,620 | 1,215,805,769 | 79,194 | 7,374,006 | 1,100,000 | 3,558,159 | 78,184,628 | 1,414,159,100 | |

\1 OTHER INCLUDES SESA, OTHER ADJUSTMENTS.

SCHOOL CONSTRUCTION DEBT RETIREMENT AS 14.11.100 - FY2019 ESTIMATED STATE AID
for October 15 Reporting

| 12/26/2017 15:21 | 90% BOND SALES 7/1/77 TO 1/1/82 2YR LAG | 80% ESTIMATED CASH PAYMENTS 2YR LAG | 80% BOND SALES 7/1/83 TO 3/31/90 CURRENT PAY | 70% BOND SALES 4/1/90 TO PRESENT CURRENT PAY | 60% BOND SALES 6/30/99 TO PRESENT CURRENT PAY | 90% BOND SALES 6/30/99 TO 10/31/2006 CURRENT PAY | 60%-70% ESTIMATED NEW BONDS CURRENT PAY | SCHOOL DIST. | ESTIMATED TOTAL DEBT RETIREMENT BY DISTRICT FOR FY2019 |
|------------------|---|---|--|--|---|--|---|------------------|--|
| ALEUTIANS EAST | | | | 88,385 | 566,377 | | 0 | ALEUTIANS EAST | 654,762 |
| ANCHORAGE | | | 317,299 | 24,270,000 | 18,389,105 | | 176,894 | ANCHORAGE | 43,153,298 |
| CORDOVA | | | | 573,949 | 388,123 | | 0 | CORDOVA | 962,072 |
| DILLINGHAM | | | | 744,230 | | | 0 | DILLINGHAM | 744,230 |
| FAIRBANKS | | | | 8,669,972 | 1,394,221 | | 0 | FAIRBANKS | 10,064,193 |
| HAINES | | | | 904,190 | | | 0 | HAINES | 904,190 |
| HOONAH | | | | 14,350 | | | 0 | HOONAH | 14,350 |
| JUNEAU | | | | 7,995,131 | 556,315 | | 0 | JUNEAU | 8,551,446 |
| KENAI | | | | 2,845,713 | | | 0 | KENAI | 2,845,713 |
| KETCHIKAN | | | | 2,405,359 | 369,312 | | 0 | KETCHIKAN | 2,774,671 |
| KODIAK | | | | 4,327,919 | 892,916 | | 525,000 | KODIAK | 5,745,835 |
| LAKE & PEN | | | | 773,093 | 189,259 | | 0 | LAKE & PEN | 962,352 |
| MAT-SU | | | | 17,331,592 | 2,623,312 | | 0 | MAT-SU | 19,954,904 |
| NOME | | | | 133,850 | 87,352 | | 0 | NOME | 221,202 |
| NORTH SLOPE | | | | | 75,119 | | 0 | NORTH SLOPE | 75,119 |
| NORTHWEST ARCTIC | | | | 3,417,227 | 259,843 | 403,194 | 0 | NORTHWEST ARCTIC | 4,080,264 |
| PETERSBURG | | | | 176,120 | 289,930 | | 0 | PETERSBURG | 466,050 |
| SITKA | | | | 1,963,196 | 495,525 | | 0 | SITKA | 2,458,721 |
| UNALASKA | | | | 670,819 | | | 0 | UNALASKA | 670,819 |
| VALDEZ | | | | 63,719 | 1,622,999 | | 0 | VALDEZ | 1,686,718 |
| WRANGELL | | | | 168,035 | | | 0 | WRANGELL | 168,035 |
| TOTALS | 0 | 0 | 317,299 | 77,536,849 | 28,199,708 | 403,194 | 701,894 | | 107,158,944 |

TO ADJUSTMENTS BASED ON ACTUAL BOND PAYMENTS.

| | |
|-------------------------------|--------------------|
| BOND ENTITLEMENT | \$106,457,050 |
| CASH ENTITLEMENT | 0 |
| SUB TOTAL | 106,457,050 |
| ESTIMATED NEW DEBT | 701,894 |
| EST. STATE AID-FY2019 | 107,158,944 |
| EED OVERHEAD | 898,400 |
| TOTAL FY2019 STATE AID | 108,057,344 |

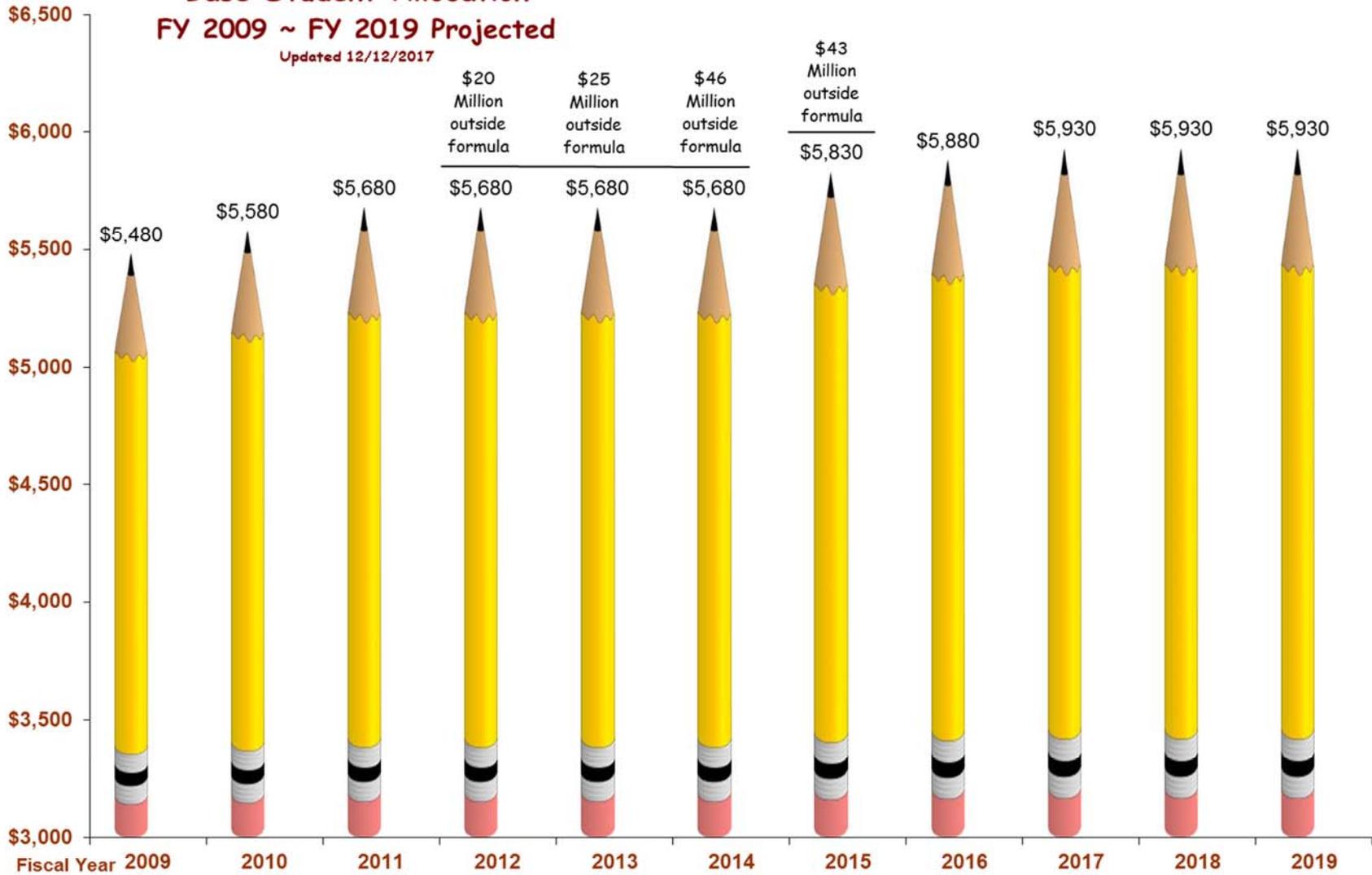
| Student and School Achievement / Student Learning Division | Federal | Federal ESEA | General Fund | GF / Mental Health | GF/ Match | GF/Program Receipts | Inter Agency Receipts | MHTAAR | Statutory Designated | TVEP | Total | Positions by Program | | |
|--|-----------------|-----------------|-----------------|--------------------------|--------------|------------------------|-----------------------------|-------------|-------------------------|--------------|------------------|-------------------------|----------|--|
| | | | | | | | | | | | | PFT | PPT | |
| Student and School Achievement | | | | | | | | | | | | | | |
| ESEA Title 1 Grants to LEAs | | 42,852.3 | | | | | | | | | 42,852.3 | 2 | | |
| ESEA Title I-Part C Migrant Education | | 14,058.2 | | | | | | | | | 14,058.2 | 4 | | |
| ESEA Title I-Part D Neglected & Delinquent | | 419.7 | | | | | | | | | 419.7 | | | |
| ESEA Title II-Part A Supporting Effective Instruction | | 9,722.8 | | | | | | | | | 9,722.8 | 1 | | |
| ESEA Title III English Language Acquisition | | 1,276.2 | | | | | | | | | 1,276.2 | 1 | | |
| Title IV Student Support and Enrichment grants | | 1,940.0 | | | | | | | | | 1,940.0 | | | |
| ESEA Title IVB 21st Century Community Learning | | 5,839.2 | | | | | | | | | 5,839.2 | 1 | | |
| ESEA Title VI Part A State Assessments and Data | | 3,514.2 | 1,800.0 | | | | | | | | 5,314.2 | 10 | | |
| ESEA Title X Part C Education for Homeless Children & Youth | | 233.3 | | | | | | | | | 233.3 | 1 | | |
| IDEA Title VI B 611 Special Education | 37,713.3 | | | | | | | | | | 37,713.3 | 6 | | |
| IDEA Title VI 619 Special Education - Preschool | 1,221.8 | | | | | | | | | | 1,221.8 | 1 | | |
| Carl Perkins Vocational Education Career & Tech PL 109-270 | 4,215.0 | | | | 264.6 | | | | | | 4,479.6 | 3 | | |
| Charter School Start up Grant | | | 168.8 | | | | | | | | 168.8 | 0 | | |
| Counseling (suicide prevention & at risk) | | | | 39.8 | | | | | | | 39.8 | 1 | | |
| School Health and Safety | | | 265.0 | | | | 1,147.5 | | | | 1,412.5 | 1 | | |
| Alaska Longitudinal Data System | | | 450.0 | | | | | | | | 450.0 | 2 | | |
| Rural Transition Services | | | | 150.0 | | | | | | | 150.0 | | | |
| Autism Resource Center | | | | 188.0 | | | | 50.0 | | | 238.0 | | | |
| Senate Youth | | | | | | | | | 1.0 | | 1.0 | | | |
| Accountability and Oversight | | | 1,667.8 | | | | | | | | 1,667.8 | 7 | | |
| Interdepartmental RSA Chargebacks | | | 448.8 | | | | | | | | 448.8 | | | |
| Galena TVEP Grant | | | | | | | | | | 437.9 | 437.9 | | | |
| Project AWARE | 1,973.2 | | | | | | | | | | 1,973.2 | | | |
| Unallocated/Carryforward | 7,711.6 | 17,995.1 | | | | | | | 49.0 | | 25,755.7 | | | |
| Total | 52,834.9 | 97,851.0 | 4,800.4 | 377.8 | 264.6 | 0.0 | 1,147.5 | 50.0 | 50.0 | 437.9 | 157,814.1 | 41 | 0 | |

| Component | Federal | Federal NCLB | General Fund | GF / Mental Health | GF/ Match | GF/Program Receipts | Inter Agency Receipts | MHTAAR | Statutory Designated | TVEP | Donated Commodities | Total | Positions by Program | |
|---|-----------------|-----------------|-----------------|--------------------|--------------|---------------------|-----------------------|-------------|----------------------|--------------|---------------------|------------------|----------------------|----------|
| | | | | | | | | | | | | | PFT | PPT |
| State System of Support | | | 1,798.7 | | | | | | | | | 1,798.7 | | |
| Total | 0.0 | 0.0 | 1,798.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,798.7 | 4 | 0 |
| Teacher Certification | | | | | | 918.3 | 0.0 | | | | | 918.3 | 6 | |
| Total | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 918.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 918.3 | 6 | 0 |
| Early Learning Coordination | | | | | | | | | | | | 0.0 | | |
| <i>Headstart</i> | 280.9 | | 6,853.0 | | | | | | | | | | | 1 |
| <i>Early Learning Programs</i> | | | 2,633.2 | | | | | | | | | | | 1 |
| Total | 280.9 | 0.0 | 9,486.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 9,767.1 | 2 | 0 |
| Pre-Kindergarten Program | | | 2,000.0 | | | | | | | | | 2,000.0 | | |
| Total | 0.0 | 0.0 | 2,000.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,000.0 | 0 | 0 |
| Student Learning, and Educator and School Excellence Division Totals | | | | | | | | | | | | | | |
| | | | | | | | | | | | | Total | | |
| Student & School Achievement | 52,834.9 | 97,851.0 | 4,800.4 | 377.8 | 264.6 | - | 1,147.5 | 50.0 | 50.0 | 437.9 | - | 157,814.1 | 41 | 0 |
| State System of Support | - | - | 1,798.7 | - | - | - | - | - | - | - | - | 1,798.7 | 4 | 0 |
| Teacher Certification | - | - | - | - | - | 918.3 | 0.0 | - | - | - | - | 918.3 | 6 | 0 |
| Early Learning Coordination | 280.9 | - | 9,486.2 | - | - | - | - | - | - | - | - | 9,767.1 | 2 | 0 |
| Pre-Kindergarten Programs | - | - | 2,000.0 | - | - | - | - | - | - | - | - | 2,000.0 | 0 | 0 |
| Total | 53,115.8 | 97,851.0 | 18,085.3 | 377.8 | 264.6 | 918.3 | 1,147.5 | 50.0 | 50.0 | 437.9 | 0.0 | 172,298.2 | 53 | 0 |

Alaska K-12 Funding

Base Student Allocation FY 2009 ~ FY 2019 Projected

Updated 12/12/2017



FY2019 Governor's Capital Budget

| School Construction and Major Maintenance Grants | |
|--|---|
| | - |
| *No FY2019 Governor DEED Capital Budget* | - |
| | - |
| Total School Construction | - |
| Total Major Maintenance | - |
| | |
| Total All: | - |

| Multi-Year Appropriation: FY2018-FY2019 | |
|--|---------|
| Mt. Edgecumbe High School | 400,000 |
| <i>The sum of \$400,000 from the municipal capital project matching grant fund (AS 37.06.010) is appropriated to the Department of Education and Early Development, Mt. Edgecumbe boarding school, for maintenance and operation of the Mt. Edgecumbe Aquatic Center for the fiscal years ending June 30, 2018, and June 30, 2019.</i> | |
| | |
| | |

| FY2019 Alaska Economic Recovery | |
|---|------------|
| Major Maintenance Grant Fund (AS 14.11.007) | 70,000,000 |

Alaska State Board of Education & Early Development
Unapproved Minutes
December 7-8, 2017
Audio originating in Juneau, Alaska

Thursday, December 7, 2017

Chair Fields called the meeting to order at 2:01 p.m. After the pledge of allegiance, the board adopted the agenda for December 7, 2017. Roll Call began at 2:04 p.m. No members were absent. Board members declared that there were no conflicts of interest.

Public Comment

Tim Parker from the National Educational Association (NEA) thanked the State Board and the Commissioner for the opportunity to speak about the Alaska Education Challenge. He said that the three commitments really means a lot to educators. He felt that it was important because it was done with educators' input. He was looking forward to more intense collaboration with educators in Alaska. He wanted to find a way to reach into all 500 schools and ask them to fully define the words in the document. He said that we needed to discuss teachers as leaders in Alaska. Chair Fields thanked Tim Parker for his commitment and his time. There were no other public comments at this time.

Work Session

Agenda Item 1. Alaska's Education Challenge. Commissioner Johnson asked the board to approve the Alaska Education Challenge report. He provided the board with some brief introductory remarks and thanked the staff for their work on it. Commissioner Johnson spoke about the three commitments. He was the most excited about the fact that people are rallying around the three commitments.

Division Operations Manager Deborah Riddle spoke about the three commitments and discussed the report summary, which outlines the unity piece and spoke about how we needed to take leadership from stakeholders and partners in education to move this forward. Member Himschoot asked about the goal of the ESSA plan. Commissioner Johnson spoke about color-coding parts of the ESSA plan to show how it related to the Alaska Education Challenge. He explained how we need to be these in sync and that there were specific steps to have an accountability section to help schools. Commissioner Johnson thanked the associations that wrote letters that they are sharing this vision with the entire state.

Member Thompson said that she liked the report, it was easy to read and made sense. She liked the way that things have been summarized. She also said that she was glad that we are not doing the logic model and that she appreciated the work that went into it. 2nd Vice-Chair Harmon Harmon was also pleased with the outcome. He had a question regarding the extent of public awareness and reaching our limit. Commissioner Johnson thanked Jerry Covey and said we have not reached our limit. He expressed that we need to "hit the road"; referring to city council meetings, Chamber of Commerce meetings, school board meetings, etc. He would like to have board members and staff at DEED sharing this vision with others. He said that we do this for the service for our students and we want to get practical about what will help our teachers, administrators and students. Chair Fields said that he liked the promising practices. 1st Vice Chair Hull was interested in what the next steps might be and felt like we were still in the phase of building the coherence. She is looking forward to seeing how board members can help. There was some discussion on building coherence and moving into the action phase. 1st Vice Chair Hull

was hopeful that there will be more structure so that we don't just have pockets of direction. Member Himschoot asked that we be patient and indicated that teachers haven't been asked to think about this in over two decades. She indicated that we need to support teachers in letting them use their voice.

1st Vice Chair Hull moved and 2nd Vice-Chair Harmon seconded the motion at 3:10 p.m. to come out of the work session and into the executive session.

Agenda Item 2. Executive Session, Student Advisor Selection. There was a motion by Member Thompson and Member Himschoot seconded the following motion: I move the State Board of Education and Early Development select Tanis Lorrington as its Student Advisor-Elect for the remainder of the school year 2017-2018. On July 1, 2018, Tanis Lorrington's one-year term will begin as the Student Advisor to the board and continue through June 30, 2019. There were comments made that there were some very strong candidates from such diverse backgrounds. The motion passed unanimously in a roll call vote.

2nd Vice-Chair Harmon moved and 1st Vice Chair Hull seconded the motion at 4:25 p.m. to come out of Executive Session and recess until 8:30 am on Friday, December 8th.

Friday, December 8, 2017

Chair Fields called the meeting to order at 8:32 a.m. Roll call began at 8:33 am. Present were board members Harmon, Himschoot, Hull, Michael, Thompson, Van Meter, and Chair Fields. Members Gallahorn and Hamilton were excused.

Adoption of the Agenda. 1st Vice Chair Hull moved to adopt the agenda with one change and that was to add the appointment of the student representative. 2nd Vice-Chair Harmon seconded the motion.

Agenda Item 3. Board Report to the Legislature. The Board was asked to approve the Annual Board Report to the Legislature. Information Officer Erin Hardin with the Department of Education and Early Development (DEED) provided an overview of the report and offered a recommendation that the Alaska's Education Challenge commitments be added.

Comments were opened up to the board. Member Thompson said that she would like to see the commitments added and believed that it will fill out the Alaska Challenge work. Member Himschoot agreed with 1st Vice Chair Hull and Member Thompson. Member Himschoot suggested that for the NAEP section, it might be helpful to include an explanation for people to know why 2017 results were not included.

2nd Vice-Chair Harmon suggested that student advisor be reflected under the new officers, members and staff section – and that he thinks we should go to the legislature with this information as well. He said that they annually do a review of the Commissioner, which they did in the Executive Session a couple of months ago. Out of that public comment there was a strong endorsement of the Commissioner and the direction that he was taking the department and he was hoping that we could include similar public sentiment from the board regarding the student selection. 1st Vice Chair Hull would like to second that motion and include that in our report. Information Officer Erin Hardin will add the actions of the December meeting, which will include a note about the new student selection.

Member Hamilton agreed with the other members about the additions and also suggested that the three commitments should be in there. He is concerned that people might get confused as we have five priorities. Member Thompson said that we should have a brief explanation on there as well. 1st Vice Chair Hull suggested that if these are to be guiding principles that if the board needs to take a formal action in January. Chair Fields said that he will have the Commissioner make a note that we need a formal action; possibly after meeting with the Governor for the January Meeting. Commissioner Johnson agreed.

Member Michael asked if this document be made public in January so that he can show students what the board has been doing. Information Officer Erin Hardin indicate that it would be available and in the January packet.

Chair Fields asked if there were any final questions and thanked Erin Hardin for the draft.

Agenda Item 4. Bylaw changes/update. Chair Fields asked if members had received the red-lined, edited version of the bylaws that subcommittee members Hull, Harmon, and Himschoot were working on. He offered to let any of the members wanted to speak to it. The members did not have the edited version, so Chair Fields asked that Executive Secretary Melissa McCormick email it out to all of the board members and members will have until the January meeting to look over the edits and submit comments to the subcommittee members.

1st Vice Chair Hull wanted to make a few comments about what the members would see when reviewing the draft. She put the text from existing bylaws into the proposal and there is rational below that as to what changes were made and why. 1st Vice Chair Hull also talked about the standing rules based on advice from the review and sample bylaws from other states. If we decide to do standing rules, there is a lot more work to be done there. She indicated that bylaws require 2/3 vote, they need significant time before they are changed, etc. Member Hull said that the board needs to consider a couple of questions – 1) What are the topics that we want to include in the standing rules and then 2) what is the process that we want to go through to generate a draft of standing rules? Commissioner Johnson said that we can work with NASBE now that we are a member of that organization and find out what other state boards have done in regards to standing rules and maybe even look at some examples of district bylaws and see if any of that would apply. He also suggested that we work through committee and then to full board. 2nd Vice-Chair Harmon thanked 1st Vice Chair Hull for keeping the subcommittee organized and serving as a scribe. Member Thompson asked if there were any significant changes or new language and new items. 1st Vice Chair Hull indicated that this was a significant re-write. Some of them are organizational changes. She doesn't remember any significant policy changes. 2nd Vice-Chair Harmon said they tried to capture how the board and the organization is currently operated. Member Thompson asked if there were any changes in descriptions of duties for Board officers. 1st Vice Chair Hull said there were not. Chair Fields said we can look at it between now and the January board meeting. 1st Vice Chair Hull said there is no urgency and we should talk about it and then discuss in January. Chair Fields talked a bit about bylaws and self-evaluations. Timi Tullis will be at the January board meeting and she can help walk us through that as well. He thanked the subcommittee for their work so far.

Agenda Item 5A. World Languages Expert Limited Teacher Certificate. Sondra Meredith, Administrator for Teacher Certification, reviewed regulations proposed for adoption regarding a world language expert limited teacher certificate.

Sondra Meredith spoke about the regulation allowing for more options for districts that offer world language immersion programs to staff their schools. It would allow for those individuals that have extensive knowledge in a world language to be certified to teach world languages if they hold a bachelor's degree and if they can demonstrate the competency with one of the world language exams that they have already adopted. They would also need to pass a math portion of a basic competency exam. This would substitute for the full basic competency exam that we currently require for certification. The third major piece would be that it would allow for individuals who have yet to complete a teacher preparation program to actually enroll in a program concurrently while they are holding the certificate. They would have two years to complete that program. We have heard about the staffing difficulties around the state and this is to help with that. There is also a mentoring program for these teachers that are in the immersion program. It also restricts the teacher from teaching any other language than the one that they have the expertise in and are endorsed on their certificate.

Member Hamilton commented that he was very excited because there are a lot of rural villages that are working really hard to maintain their own native language and they should be able to benefit from this if they are not already in keeping those languages alive. He is curious as to why the math requirement is added on to the language requirement.

There was some discussion about the math portion. Director Bob Williams explained that some of the feedback from districts and that passing the reading and writing/English portion was a challenge. Member Himschoot said that she understands that because the teacher is teaching the world language, they may not need the language but that they need to have the basic math down. Member Himschoot indicated that she liked that we are trying to keep the integrity of the certificate. 2nd Vice-Chair Harmon asked how the public responded and he appreciated that Member Himschoot asking about how many teachers that this would impact. There was more discussion on the limited teacher certificates and the math portion. Sondra Meredith explained more about the Type M certificate. Member Michael asked if this was limited solely to immersion schools or could a world language teacher use this certification. Sondra Meredith explained that this certificate was for a teacher in an immersion or in a regular high school or middle school setting. Member Michael said that he supports this additional regulation and that he is glad that this allows multiple people qualified for the job to have the opportunity. Member Van Meter also indicated his support. He spoke about military spouses that come in and out of the state and that this offered more opportunities for them in the school. Chair Fields also supported this as well and thanked those that put the work into it.

Agenda Item 6B. Participation Guidelines. Margaret MacKinnon, federal programs coordinator, reviewed regulations proposed for adoption regarding teacher certification.

Agenda Item 7. Mount Edgecumbe High School Curriculum Review. Mt. Edgecumbe art teacher Katie Mulligan spoke about her art projects and math project. There was also discussion about the music programs and their performances. Mr. Cartwright spoke about music, Japanese, Chinese, and Art. Member Harmon thanked all of the teachers and said that it was very exciting to hear the curriculum review. He asked if they do a survey for target audiences and if we are offering everything that the liberal arts area could. Janelle Vanasse, Superintendent and Director of Mount Edgecumbe said that they would like to add that. Mr. Kimber spoke about the Chinese program. Member Himschoot asked if they could have more clarification on the curriculum. Janelle spoke about foundational research, curriculum, program development, and evaluation. 2nd Vice Chair Harmon thanked the teachers and staff for their great presentation.

Agenda Item 8A. World Languages Expert Limited Teacher Certificate. Member Thompson moved, and 2nd Vice-Chair Harmon seconded the following motion: I move the State Board of Education & Early Development open a period of public comment on 4 AAC 12.388 World language expert limited teacher certificate. The motion passed unanimously in a roll call vote.

Agenda Item 9A. Praxis II Content Area Exams. Member Thompson moved, and Member Gallahorn seconded the following motion: I move the State Board of Education & Early Development adopt the proposed amendments to 4 AAC 12.310 Designation and qualifying scores of teacher competency examination and 4 AAC 12.407 Content area examinations. The motion passed unanimously in a roll call vote.

Agenda Item 9B. Guidelines for inclusion of students with disabilities and English learners. First Vice-Chair Hull moved, and Member Thompson seconded the following motion: After considering all public comment, I move the State Board of Education & Early Development adopt the proposed amendments to 4 AAC 06.710 Statewide student assessment system, 4 AAC 06.717, College and career readiness assessments, 4 AAC 06.718 College and career readiness assessment after student receives a certificate of achievement, 4 AAC 06.721 College and career readiness assessment waivers, 4 AAC 06.722 Waiver for entering the public school system late, 4 AAC 06.723 Rare or unusual circumstances, 4 AAC 06.724 Procedures for appeal from a denial of a waiver from the college and career readiness assessments, 4 AAC 06.765 Test security; consequences of breach, 4 AAC 06.775 Statewide assessment program for students with disabilities, 4 AAC 06.776 Assessment of a Student with limited English proficiency, and 4 AAC 06.790 Definitions. The motion passed 8-1 with 2nd Vice Chair Harmon voting no.

Agenda Item 10. Standing Reports.

Agenda Item 10A. Student Learning. Written Federal Programs report. Student Learning Director Paul Prussing spoke about the report. 2nd Vice-Chair Harmon said that he appreciates the report. Member Himschoot asked about the Education Center. Director of Student Learning Paul Prussing, spoke about the CTE and health field. They spoke about the state program that supports mental health first aid training around Alaska.

Agenda 10B. Educator and School Excellence. Written Educator and School Excellence Report. 2nd Vice-Chair Harmon asked Bob Williams, Director of School Excellence about the leadership. Todd Brocius oversees the E-Learning program in suicide prevention, child abuse and prevention and the core requirement has increased. He spoke about how districts are reaching out to the Department of Education and E-Learning was a good way to comply with those mandates. Member Thompson echoes the Commissioners remarks. She talked about how Todd's crew didn't have any funding, yet they took it on and made it grow into one of the most helpful things that the department has done. Paul Prussing, Director of Student Learning said that they have received national recognition for the program. This is a great job statewide and nationwide for this program.

Agenda Item 10C. Federal Programs.

Agenda Item 10D. Legislative Report. Written Legislative report. 2nd Vice-Chair Harmon asked about the budget. Deputy Commissioner Sana Efirid said that the Board will not see the Budget until December 15th. There would not be an opportunity for the board to review it and they will not see the budget until it is released. 1st Vice-Chair Hull said she believes that we made significant progress and kudos to the Governor for that. Deputy Commissioner Sana Efirid said that when the Governor released the budget

we could do an email to the Board with the changes. 2nd Vice-Chair Harmon thanked the Deputy Commissioner and said that he thought there was a lot of progress made and respects that it is the Governor's budget. The Deputy Commissioner said she will be happy to send it and that the board could contact her or Heidi Teschner with questions.

Agenda Item 10E. Mount Edgecumbe High School. Member Himschoot asked a question about the dates regarding the amount of growth from Fall to Spring.

Agenda Item 10F. Data Management. Brian Laurent, Data Management Supervisor shared the report and answered a question about copies of the reports. Brian Laurent said that board members could contact him with questions on any data reporting.

Agenda Item 10G. Libraries.

Agenda Item 10H. Attorney General.

Agenda Item 11. Commissioner's Report. Commissioner Johnson gave his report, saying that we all recognize that there is still a lot of work to do, that we are not claiming success yet, and that the unity and commitment from Alaskans across the state will positively impact the students in the state. He said that he is looking forward to working with leaders around the state and that he appreciated the board and staff at the department. On Tuesday he visited Central Middle school with the Lt. Governor and they were able to do some coding activities. He thanked Deena Bishop. He said that the board should look at the Department's Twitter Feed. He talked about resources on the department's website.

Agenda Item 12. Consent Agenda. Member Himschoot moved and Member Hamilton seconded the following motion: I move the State Board of Education & Early Development approve the consent agenda consisting of approval of the minutes of the September 14 & 15, 2017 meeting, the minutes of the October 5, 2017 and November 2, 2017 work sessions, the Alaska's Education Challenge report, and the draft report to the legislature. The motion passed unanimously in a roll call vote.

Board Comments

1st Vice Chair Hull thanked everyone for their work on the audio conference and the board packet. She is grateful to the Commissioner for his leadership and the department staff. Thank you to everyone for the Alaska Education challenge.

Member Hamilton is grateful for the Commissioner and his strenuous travel schedule. He is very dedicated to his job.

Member Thompson said that she appreciates the department staff and thanked them for all the work that they do.

Member Gallahorn said thank you.

Member Himschoot said Happy Holidays.

Member Michael thanked the staff for all the reports and the board representatives.

Chair Fields thanked everyone and spoke briefly about public comments. He mentioned that we have had substantially less public comment since he started. He believes we are being forthright and transparent. Commissioner Johnson said thank you for the kind comments.

The meeting adjourned at 11:18 am.

State Board of Education and Early Development
Report to the Alaska State Legislature

January 2018



State Board of Education and Early Development

James Fields, Chair

Sue Hull, First Vice-Chair

John Harmon, Second Vice-Chair

Barbara Thompson

Kenny Gallahorn

Dr. Keith Hamilton

Rebecca Himschoot

Charles Michael, student advisor

LTC Spencer Van Meter, military advisor

TABLE OF CONTENTS

| | |
|---|------------|
| Alaska State Constitution education clause | 1 |
| AS 14.07.168 Report to the legislature | 1 |
| Mission, Vision, and Strategic Priorities | 2 |
| Three Commitments | 3 |
| Resolutions Summary | 4 |
| Regulations and Other Board Actions | 4-6 |
| Significant Steps | 7 |
| Assessments | 7-8 |
| Alaska’s Education Challenge | 8-9 |
| eLearning Program | 9-10 |
| Implementing the Every Student Succeeds Act | 11-12 |
| Performance Review | 12-13 |
| Other Department Functions | 13 |
| Mt. Edgecumbe High School | 13 |
| Alaska State Council on the Arts | 13 |
| The Division of Libraries, Archives, and Museums..... | 14 |
| Alaska Professional Teaching Practices Commission | 14 |
| School and Student Data | 15 |
| Graduation and Dropout Rates | 15 |
| National Assessment of Educational Progress | 16-17 |
| Appendix A: State Board Resolution | |
| Appendix B: Alaska’s Education Challenge Report | |
| Appendix C: Mt. Edgecumbe High School Report | |

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Alaska State Constitution education clause

Section 7.1 - Public Education.

The legislature shall by general law establish and maintain a system of public schools open to all children of the State, and may provide for other public educational institutions. Schools and institutions so established shall be free from sectarian control. No money shall be paid from public funds for the direct benefit of any religious or other private educational institution.

AS 14.07.168. Report to the legislature

Not later than the 30th legislative day of each regular session of the legislature, the board shall prepare and present in person to the legislative committees having jurisdiction over education an annual report that describes the efforts of the board to develop, maintain, and continuously improve a comprehensive quality public education system, as provided for under the bylaws of the board. The report must include:

- (1) a summary of the resolves and rationales provided in support of policy decisions made under AS 14.03.015;
- (2) program and curriculum changes made, discussed, or recommended in meetings held under AS 14.07.125;
- (3) additional information relevant to efforts made to improve and maintain the public education system.

Mission Statement for Public Education in Alaska

An excellent education for every student every day.

Vision Statement for Public Education in Alaska (AS 14.03.015)

All students will succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them.

Strategic Priorities of the State Board of Education and Early Development

- Amplify student learning
- Inspire tribal and community ownership of educational excellence
- Modernize the education system
- Ensure excellent educators
- Promote safety and well-being

Three Commitments

Alaska's Education Challenge brought Alaskans together to think deeply about the education system and decide what an excellent education for all students in Alaska looks like. Through their recommendations and the development of Alaska's ESSA state plan, three common commitments to Alaska's students emerged. The mission, vision, and priorities will guide the board and the department's actions as we remain committed to the Alaska's Education Challenge vision of (1) increasing student success, (2) cultivating safety and well-being, and (3) supporting responsible and reflective learners.



RESOLUTIONS

In March, the State Board adopted a resolution supporting the efforts of the University of Alaska and its Board of Regents to streamline transfer credit policies among Alaska’s postsecondary institutions to help facilitate college completion. The resolution is in Appendix A.

REGULATIONS AND OTHER BOARD ACTIONS

In February, Chair Fields designated board members to co-chair the five Alaska’s Education Challenge committees. Alaska’s Education Challenge is built on the State Board’s strategic planning process, which established five strategic priorities aimed at improving public education for all students in Alaska.

| Student Learning Committee | Educator Excellence Committee | Modernization and Finance Committee | Tribal and Community Ownership Committee | Safety and Well-Being Committee |
|-----------------------------------|--------------------------------------|--|---|--|
| Sue Hull | John Harmon | James Fields | Kenny Gallahorn | James Fields |
| Barbara Thompson | Rebecca Himschoot | Sue Hull | John Harmon | Dr. Keith Hamilton |
| | | | Lt. Col. Jason Toole | |

In March, the State Board approved higher admission fees for the state museums and set a fee structure to recover costs from groups that rent facilities at the new state museum/library/archives building in Juneau, the Andrew P. Kashevaroff Building.

In March, the State Board approved a resolution supporting the University of Alaska’s efforts to open up paths for its students to transfer credits from other Alaska institutions. The Alaska Commission on Postsecondary Education passed a similar resolution. The intent is to increase college graduation rates.

In March, the State Board approved the educator preparation program at the University of Alaska Southeast, School of Education through spring 2020, and the School of Education’s efforts to extend its current NCATE accreditation for one additional year.

In April through September, Board members helped guide their Alaska’s Education Challenge committees through a process of listening, gathering, and refining input, leading to recommendations to improve Alaska’s public education system. The work of each committee spanned six months and included two meetings in Anchorage, five three-hour audio-conference meetings, and many hours of reading, discussing, and processing ideas.

In June, the State Board adopted regulations to conform to state statute that limit the department's health and safety oversight of pre-elementary schools to those that receive public funding, such as programs in school districts and Head Start centers. Private schools, which will no longer be overseen by the department, will continue to be overseen by the Department of Health and Social Services.

In June, the State Board repealed requirements that school district staff undergo a physical examination periodically to conform to state statute, and repealed requirements that students take a career and college readiness assessment as a condition of high school graduation.

In July, the State Board adopted regulations that set the range of students' scores for each achievement level of the Performance Evaluation for Alaska's Schools (PEAKS) statewide assessment in English language arts and mathematics; set the range of students' scores for each achievement level of the science assessment for students with significant cognitive disabilities; and allowed the state flexibility to assess students annually in English language arts and mathematics in grades three through eight and in one or more years, as determined by the commissioner, in grades nine through twelve. Previous regulations specified grades three through ten.

In September, the State Board approved the UAA early childhood special education endorsement program, thereby allowing the endorsement to appear on Alaska teaching certificates.

In September, the State Board adopted regulations implementing the most recent national safety standards for school buses in Alaska, and expanded the definition of vocational education to include grades seven and eight, in addition to grades nine through twelve. The latter regulation allows school districts to use state and federal vocational education funds to support programs for students in grades seven through twelve.

In October, the State Board reviewed and discussed the recommendations presented by the five Alaska's Education Challenge committees. Board members shared their belief that all 13 recommendations are transformative, and their desire to see all 13 move forward. The State Board ultimately tasked the Commissioner and DEED staff with proposing a plan for how to message this work and move it forward.

In November, the State Board reviewed and discussed the department's progress on a plan for how to move the Alaska's Education Challenge work forward. Board members provided positive feedback on the department's efforts, and their excitement for the action planning work with stakeholders as part of the next steps.

In December, the State Board adopted amendments to regulations regarding basic competency and Praxis II content area exams. The adopted amendments expand the list of approved basic

competency and content area exams to qualify for Alaska teacher certification. Additionally, the adopted amendments expand the list of endorsement areas a teacher, with two years of teaching experience in a content area, can add to their current certificate. The board also adopted amendments to regulations regarding guidelines for inclusion of students with disabilities and English learners in statewide assessments. Due to changes in the state assessment system, the amendments help ensure students can participate fully in all required state assessments. Lastly, the State Board approved the Alaska's Education Challenge report.

New Officers, Members, and Staff

In March, the State Board approved the appointment of Bob Williams as Director of the Division of Educator & School Excellence. Mr. Williams, a longtime Mat-Su mathematics teacher, is a former Alaska Teacher of the Year and the first Alaskan to be inducted into the National Teachers Hall of Fame.

In June, State Board members re-elected James Fields as Chair, Sue Hull as First Vice-Chair, and John Harmon as Second Vice-Chair. The State Board met in executive session to evaluate the Commissioner's performance during the past 12 months. Once out of executive session, Chair Fields shared that the Commissioner received a favorable review, and that the board is pleased with his performance and hard work.

In July, Charles Michael of Wasilla began his one-year term as student advisor. The board chooses the student advisor from several students nominated by the Alaska Association of Student Governments.

In September, LTC Spencer Van Meter began his term as military advisor. The Alaska Command nominates a military advisor to the board.

In September, the State Board approved the appointment of Paul Prussing as Director of the Division of Student Learning. Mr. Prussing, who holds a bachelor's degree in education and is a certified teacher, has worked for the department for the past 17 years, most recently serving as the acting division director as the department underwent a comprehensive reorganization.

In December, the State Board selected Tanis Lorrington of Soldotna High School as its student-advisor elect. She will begin her term as student advisor on July 1, 2018.

SIGNIFICANT STEPS

Assessments

Alaska successfully administered the statewide English language arts, math, and science assessments during the 2016-17 school year. Because of significant technical problems with administering the computer-based tests, the state was not able to complete the assessments in 2015-16.

Performance Evaluation for Alaska's Schools (PEAKS) is Alaska's new statewide summative assessment, and was first administered to students in grades three to ten in spring 2017. In spring 2017, approximately 70,600 students participated in the first administration of PEAKS. Nearly three quarters of all students taking the assessment took the computer-based version.

PEAKS is not a pass/fail assessment. Students score on a scale that is divided into four levels of achievement: advanced, proficient, below proficient, and far below proficient.

Statewide, results varied from grade to grade. In English language arts, approximately 32 percent to 45 percent of students were proficient on the assessment. In mathematics, approximately 15 percent to 45 percent of students were proficient on the assessment.

The 2016-17 school year results form a new baseline from which to measure growth in achievement in English language arts and mathematics. Results from PEAKS are not comparable to Alaska's former assessments because the scale used to provide scores and achievement levels to students is very different than scales used on previous assessments.

PEAKS is not a high-stakes assessment for students. Results do not affect classroom grades, grade advancement, or graduation. The statewide assessment is just one important piece of a balanced assessment system.

Alaska educators have been involved in determining student performance criteria on the PEAKS assessment. A group of 35 Alaska educators gathered in April to decide what students should know and be able to do at each achievement level. In early June, 84 Alaska educators gathered to determine the range of scores for each of the four achievement levels.

The assessment provides important information to parents, educators, policy makers, communities, and businesses about how Alaska's schools and districts are performing. Statewide, district, school, and subgroup level results from the PEAKS assessment are available online at <https://education.alaska.gov/assessments/results/results2017>. Resources to help the public understand PEAKS are available at <https://education.alaska.gov/assessments/peaks>.

Looking Ahead

In July, the State Board adopted regulations that allow the state flexibility to assess students annually in English language arts and mathematics in grades three through eight and in one or more years, as determined by the commissioner, in grades nine through twelve. PEAKS will be administered to students in grades three through nine in spring 2018.

DEED has been engaging in discussions with stakeholders about moving to end of course assessments, starting with Algebra 1. The assessment would be administered at the end of the academic year in which the student has completed the coursework. DEED will continue to proceed with this effort carefully, and work with stakeholders to ensure these assessments work for all students.

Alaska's Education Challenge

In September 2016, Commissioner Johnson and the State Board revised DEED's mission and vision statements and established the following five strategic priorities aimed at improving public education for all students in Alaska.

Strategic Priorities

- Amplify student learning
- Inspire tribal and community ownership of educational excellence
- Modernize the education system
- Ensure excellent educators
- Promote safety and well-being

Following the State Board's initial actions, Governor Walker, in his 2017 State of the State address, spoke of his forthcoming plan to improve public education in Alaska. The Governor's comments launched the current effort to craft changes in our education system that will address student achievement gaps and increase graduation rates by making sure that every student across the state has equitable opportunity to learn and succeed.

In April, Commissioner Johnson and the State Board formally kicked off [Alaska's Education Challenge](#). Nearly 100 Alaskans from all corners of the state representing diverse backgrounds, interests, and experiences came together to work collaboratively and focus their efforts on developing recommendations for each of the five strategic priorities set by the State Board.

Organized into five committees, the work of each committee spanned six months and included two meetings in Anchorage, five audio-conference meetings, and many hours of reading, discussing, and processing ideas. Each committee was facilitated by a recognized Alaska education leader and co-chaired by members of the State Board.

On October 4 at the Dena'ina Center in Anchorage, the committees finished their work and presented their recommendations to the State Board of Education. Committee recommendations are available at <https://gov.alaska.gov/administration-focus/alaskas-education-challenge/>. Committee presentations are available on video at <https://vimeo.com/album/4806489>.

On October 5, the State Board reviewed and approved all 13 recommendations. The State Board tasked the Commissioner and DEED staff with proposing a plan for how to message this work and move it forward.

On November 2, the State Board reviewed and discussed the department's progress on a plan for how to move the Alaska's Education Challenge work forward.

On December 7 and 8, the State Board reviewed and approved the Alaska's Education Challenge report. The final report is in Appendix B.

eLearning Program

In 2004, DEED launched an innovative distance-delivered eLearning Program to support the State Board's goal established in 2003 of "increasing instructional time by developing alternative deliveries for mandated trainings." The eLearning Program started slowly, then grew incrementally, and finally expanded exponentially over the last five years. DEED attributes this accelerated use of the program to increased digital literacy/familiarity with online training platforms, increased number of mandated trainings, and the recent statutory amendment requiring completion of a set of mandated trainings as an Alaska teaching certificate requirement. eLearning now easily constitutes DEED's largest, most robustly utilized training program, delivering efficient, cost-effective, and high quality training to district personnel in all 54 districts. In 2017, the eLearning Program grew at an unprecedented pace, registering over 4,800 new users since January and eclipsing the 20,000 total user mark as of November 1, 2017.

DEED's extensive eLearning library now offers over 50 eLearning courses available for educators in Alaska. The web-based, interactive training courses assist educators in complying with the majority of the state and federal laws requiring district staff training. The program's most heavily trafficked courses are the ones that provide instruction on foundational health and safety topics, but the library also contains extensive course offerings on special education and child nutrition. DEED periodically creates new trainings to support districts when new state standards emerge, new state assessments are created, or new statutes and regulations are passed requiring new district staff training. Courses can be accessed anytime, anywhere. All courses are self-paced with a certificate offered after completion.

Significant upgrades to the eLearning platform and course catalog were made in 2017. The changes in the Learning Management System (LMS) allow DEED greater flexibility in managing the system as its usage continues to surge, as well as make the program easier for users to

navigate. Each school district now has a group page allowing for discussion among members as well as a repository for additional supporting documents. Moreover, the system now allows district administrators the ability to run district-level reports to monitor and document compliance with required district staff trainings.

A comprehensive guide to required district staff trainings and eLearning courses is available at <https://education.alaska.gov/elearning/pdf/RequiredDistrictStaffTrainings2017.pdf>.

Highlights in 2017:

- DEED, in partnership with the Statewide Suicide Prevention Council, the Alaska Mental Health Board, and the Advisory Board on Alcoholism & Drug Abuse released two eLearning modules for school staff: *Overcoming Adverse Childhood Experiences (ACEs) in Alaskan Schools: Childhood Trauma and Its Impact on Learning* and *Trauma-Sensitive Schools*.
- DEED is partnering with DHSS to compose two opioid eLearning courses: one on how to administer NARCAN to someone overdosing, and another on Alaska's opioid epidemic that provides information and resources schools can integrate into their prevention efforts. DEED released the course on Alaska's opioid epidemic, *Opioids and the Overdose Epidemic 101*, in January 2018. The second course is scheduled to be released in February 2018.
- Four eLearning courses can be used to satisfy the new requirements for teacher certification, effective June 30, 2017. Teachers can complete the courses as time allows, print their certificates of completion and attach the certificates to their certification paperwork, saving the teachers time and money. The Alaska Safe Children's Act Taskforce recommended DEED's eLearning courses for statewide use.
- The majority of school districts are using eLearning to satisfy the new requirements under the Alaska Safe Children's Act, effective June 30, 2017. Over 13,500 school district personnel completed the two new training requirements through eLearning in 2017.
- Between January 1 and December 31, 2017, 30,568 courses were completed by 9,938 eLearners.

Most frequented courses in 2017:

1. Mandated Reporter of Child Abuse and Neglect
 - 7,285 course completions
2. Domestic Violence and Sexual Assault Training for Educators
 - 6,570 course completions
3. Prenatal Alcohol and Drug Related Disabilities
 - 3,117 course completions
4. Suicide Awareness, Prevention, Intervention, Postvention (4 courses)
 - 4,450 course completions among the 4 courses

Implementing the Every Student Succeeds Act (ESSA)

In December 2015, the president signed into law the Every Student Succeeds Act (ESSA), which is authorized for four years. ESSA replaces the No Child Left Behind Act of 2002 (NCLB) and the Obama administration's waiver program under NCLB.

ESSA maintained some provisions of NCLB, but intentionally provided more flexibility and authority to the states. No longer is a school required to be designated for improvement simply by missing one academic achievement target for one subgroup of students in a single year. ESSA requires states to develop plans that address standards, assessments, school and district accountability, and support for struggling schools, giving states more flexibility in the process of how to hold schools accountable and how to provide support to schools in the greatest need of support.

On September 18, 2017, DEED submitted its state plan to the U.S. Department of Education for how it intends to implement ESSA. Alaska's state plan represents over a year's worth of stakeholder engagement and department preparation in creating a plan to implement ESSA requirements within the unique context of Alaskan education. The elements of Alaska's ESSA state plan are designed to support the broader work of improving Alaska's education system to meet the mission of public education in Alaska: An excellent education for every student every day.

Alaska's ESSA plan is a description of the system to help schools and districts measure their performance on key indicators, identify solutions for improvement, and target resources and support for all students to receive an excellent education and be prepared for college or career after high school. Key principles of the accountability system are described in sufficient detail to demonstrate alignment with the ESSA requirements. Additional details of the accountability system will be developed and implemented through business rules and state regulations adopted by the State Board following a public comment process. This gives Alaska the flexibility to make adjustments in the system within the requirements of ESSA as needed in the future.

In developing its state plan, DEED consulted with the Governor, members of the state legislature and state board of education, local educational agencies, Native representatives, teachers, principals, other school leaders, charter school leaders, specialized instructional support personnel, paraprofessionals, administrators, other staff, and parents. DEED received more than 4,000 stakeholder comments submitted through online surveys, its ESSA Advisory Committee, discussion groups and webinars, and community conversations.

The plan builds off of Alaska's ongoing commitment to ensuring an excellent education for every student every day. DEED is committed to supporting districts in providing a public education system that ensures all students can succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them.

DEED released three preliminary drafts of its state plan for public comment before submitting its final plan in September 2017. The final state plan is available online at <https://education.alaska.gov/akessa>.

Comments:

Commissioner Dr. Michael Johnson: "We are pleased to submit Alaska's ESSA plan, which is the culmination of over a year and a half's worth of hard work and thoughtful conversations about Alaska's education system. While today's submission marks a major milestone, it is less a final step than a starting point. Our stakeholders have been key to this process, and these strong partnerships are absolutely critical as we move forward and shift our attention to implementation. Our goal is to support all communities in their efforts to improve their local schools."

On December 15, 2017, the U.S. Department of Education provided [feedback](#) based on its initial review of the plan submitted in September 2017. DEED also received peer review feedback on the [Title 1, Part A; Title III, Part A](#) and the [McKinney-Vento Homeless Assistance Act](#) sections of the plan. Required by federal law, peer review is conducted by a panel of four reviewers, the majority of which have had recent practical experience in the classroom, school administration, or state/local education agencies. The goal of peer review is to support state- and local-led innovation by providing feedback on the technical, educational, and overall quality of the state's plan. Notes from peer reviewers are provided to states for consideration.

DEED anticipates resubmitting Alaska's plan by the end of February 2018.

Performance Review

In 2013, the Alaska State Legislature passed HB 30 requiring the Division of Legislative Audit to facilitate performance reviews of all state departments at least once every ten years. In June 2015, a competitive solicitation was issued to select a contractor with subject matter expertise and knowledge of the performance review process to conduct a performance review of DEED. Public Works, LLC was selected to conduct the performance review.

The Public Works review team met with DEED leadership in March 2016 to review and discuss the report's preliminary findings and recommendations. In September 2016, the final performance review report was submitted to the Legislative Budget and Audit Committee.

DEED and the State Board continue to utilize the performance review as a guiding resource. DEED concurred with the three significant areas in which the review team found the department to be deficient in accomplishing its mission. (1) DEED is taking strides towards developing a clear and coherent mission, vision, and strategic plan. Part of this effort included a

comprehensive department reorganization to have the organizational structure reflect the mission of the department, increase transparency, and provide greater clarity and alignment of the work of the department to support the state's school districts and their students and families. (2) In addition, DEED continues to seek out opportunities for collaboration and active partnerships with government entities, and other public and private organizations. (3) Finally, DEED continues to assist school districts in the areas mentioned to increase the statewide graduation rate.

The State Board has also begun discussions based on the performance review to improve its effectiveness, including selecting a self-evaluation tool, revising board bylaws, and establishing board processes.

OTHER DEPARTMENT FUNCTIONS

Mt. Edgecumbe High School (MEHS)

[Mt. Edgecumbe](#) is the state-operated residential school in Sitka. The State Board serves as the MEHS board. Parents and others participate on an advisory board. In fall 2017, 440 students were accepted at MEHS. 69 percent of accepted students were from home high schools of 150 students or less. 66 percent of accepted students were from home high schools of 100 students or less. As of December 2017, 422 students were enrolled at MEHS. 58 percent of the student body is female. Alaska Native/American Indian students compose 90 percent of the student population. 67 percent of the students meet federal guidelines for free and reduced-price lunches. See Appendix C for a recent report on MEHS.

Alaska State Council on the Arts

The [Alaska State Council on the Arts](#) supports educators, artists, community-based organizations, and statewide partners in delivery of arts education in schools and communities. The council awards funding to Alaskan schools, districts, educators, and organizations in several categories. Other grants to communities also serve students through school outreach and education programs provided by Alaskan arts and culture organizations. The council was re-designated as a public corporation of the state effective July 1, 2017 per HB 137.

The Division of Libraries, Archives, and Museums (LAM)

The [Division of Libraries, Archives, and Museums](#) offers library and information services to state agencies and the Legislature, provides for the orderly management of current state records, preserves non-current public records of permanent value for study and research, and operates the state museums.

Additionally, LAM provides a range of services that benefit lifelong learners and K-12 and postsecondary students. Examples are:

- [Hands-on Loan Program](#): As part of LAM's outreach to students in rural areas across the state, the Sheldon Jackson Museum maintains a collection loan program for schools, libraries, and museums in Alaska.
- [Live Homework Help](#) provides live tutoring for students in grades four to early college, seven days a week, from noon to 2 a.m. Use has grown exponentially in the past several years.
- [Alaska's Digital Archives](#) shares historical Alaskan videos, photographs, and documents with students and researchers.
- [Alaska's SLED Databases](#) and [Digital Library](#) contain hundreds of full-text online books, magazines, newspapers, and other research resources targeted to elementary, middle school, high school, and college students' academic needs.
- Through [OWL \(Online with Libraries\)](#), nearly 100 rural libraries have high-speed Internet access, including videoconferencing.

Professional Teaching Practices Commission (PTPC)

The [Alaska Professional Teaching Practices Commission](#) governs educators' ethical and professional standards and their compliance with state law and contractual obligations. It is funded by certificate holders. The commission reports by fiscal year. In fiscal year 2017, it accepted 55 cases. 13 educators were sanctioned. Sanctions vary from warnings to suspensions and revocations of certificates. Three of the final orders were related to drug and/or alcohol offenses, one to non-drug criminal conduct, six to contract violations, and three to professional misconduct. View the FY2017 Annual Report at https://education.alaska.gov/ptpc/pdf/2017_annual_report.pdf.

SCHOOL AND STUDENT DATA

Graduation and Dropout Rates

All states report a four-year graduation rate for cohorts of students. Alaska has reported this data since the 2010-2011 school year. A student who entered 9th grade in the 2013-2014 school year would be a member of the 2017 cohort. Cohort groups include students who transfer into an Alaska public school.

The graduation rate is calculated as the number of graduates in the cohort who receive a regular diploma by June 30, divided by the number of all students assigned to the cohort.

| 4-yr. graduation rate | Graduate count* | |
|-----------------------|-----------------|-------|
| 2011 | 68.0% | 8,064 |
| 2012 | 69.4% | 7,987 |
| 2013 | 71.8% | 7,795 |
| 2014 | 71.2% | 7,672 |
| 2015 | 75.6% | 8,251 |
| 2016 | 76.1% | 8,108 |
| 2017 | 78.2% | 8,385 |

*Graduate count is the number of students who graduated with a regular diploma during the school year (July 1-June 30). This count includes all students who graduate during the school year, regardless of cohort year.

In 2017, the preliminary five-year graduation rate was 81.3%. This refers to a cohort of students who were 9th-graders five school years previously. Many of the students graduated in four years, but others needed all or part of a fifth year.

Dropout rates are calculated by taking the total number of students in grades 7-12 who drop out of public school during the school year and dividing by the October 1 enrollment count for all students in grades 7-12.

Preliminary information for the 2016-2017 school year shows a grade 7-12 dropout rate of 3.5% compared to 3.9% in 2015-2016. The dropout rate has gradually declined from 6.0% in 2004-2005.

National Assessment of Educational Progress (NAEP)

Every two years the U.S. Department of Education, through the National Assessment of Educational Progress (NAEP), tests large samples of 4th-graders and 8th-graders in each state (plus the District of Columbia and Department of Defense schools) in reading and mathematics. The most recent NAEP results were released in 2015.

The 2017 NAEP administration marked a transition from paper-based to digital-based assessments. Due to this transition, NAEP is running extensive statistical modeling to ensure the highest level of reliability and validity in their data. The National Center for Education Statistics (NCES) anticipates releasing 2017 results by April 2018.

NAEP's state and nationwide results are presented as average scores on a scale of 000 to 500. The scale scores fall into four categories of achievement as defined by NAEP: advanced, proficient, basic, and below basic. Thus, NAEP also reports the percentage of students who fall within those achievement categories.

NAEP's definition of proficiency is rigorous. In NAEP, *basic* refers to partial mastery of the subject. *Proficient* refers to competency in challenging material, including knowledge, application, and analytical skills. *Advanced* is superior performance.

- In the highest-scoring state, only 50% of its students scored proficient or advanced in 4th-grade reading;
- In the highest-scoring state, only 46% of its students scored proficient or advanced in 8th-grade reading;
- In the highest-scoring state, only 53% of its students scored proficient or advanced in 4th-grade math; and
- In the highest-scoring state, only 51% of its students scored proficient or advanced in 8th-grade math.

NAEP summarizes a state's results by the number of states (plus D.C. and Department of Defense schools) it has scored *lower than*, *statistically the same as*, and *higher than*.

- In 4th grade math, Alaska scored lower than 29 states, statistically the same as 18 states, and higher than 4 states.
- In 8th grade math, Alaska scored lower than 23 states, statistically the same as 16 states, and higher than 12 states.

- In 4th grade reading, Alaska scored lower than 41 states, statistically the same as 9 states, and higher than 1 state.
- In 8th grade reading, Alaska scored lower than 32 states, statistically the same as 15 states, and higher than 4 states.

The following data, comparing Alaska results to the national average, are from results released in 2015. Alaska's performance on the NAEP is poor. It is similar to the national average because that also is poor. Some states perform notably better than Alaska and the national average. The department has cited Alaska's performance on NAEP as one indication of the need to implement higher standards in English language arts and math.

Math

Alaska 4th grade: 78% basic or above; 35% proficient or above; 6% advanced.
 Nation 4th grade: 81% basic or above; 39% proficient or above; 7% advanced.
 Alaska's average scale score is 236. The national average is 240.

Alaska 8th grade: 71% basic or above; 32% proficient or above; 7% advanced.
 Nation 8th grade: 70% basic or above; 32% proficient or above; 8% advanced.
 Alaska's average scale score is 280. The national average is 281.

Reading

Alaska 4th grade: 61% basic or above; 30% proficient or above; 6% advanced.
 Nation 4th grade: 68% basic or above; 35% proficient or above; 8% advanced.
 Alaska's average scale score is 213. The national average is 221.

Alaska 8th grade: 71% basic or above; 31% proficient or above; 3% advanced.
 Nation 8th grade: 74% basic or above; 32% proficient or above; 3% advanced.
 Alaska's average scale score is 260. The national average is 264.

For more information, see <https://nces.ed.gov/nationsreportcard/> and

<http://nces.ed.gov/nationsreportcard/subject/publications/stt2015/pdf/2016009AK4.pdf>

<http://nces.ed.gov/nationsreportcard/subject/publications/stt2015/pdf/2016009AK8.pdf>

<http://nces.ed.gov/nationsreportcard/subject/publications/stt2015/pdf/2016008AK4.pdf>

<http://nces.ed.gov/nationsreportcard/subject/publications/stt2015/pdf/2016008AK8.pdf>

APPENDIX A



RESOLUTION OF THE STATE BOARD OF EDUCATION AND EARLY DEVELOPMENT

in support of streamlining transfer credit policies

Resolution 01-2017

WHEREAS, a significant number of Alaska's students attend more than one institution in their postsecondary career; and

WHEREAS, only eight percent of Alaska's ninth-graders complete a college degree within four years of enrollment; and

WHEREAS, pathways to transfer credits among Alaska's postsecondary institutions could facilitate college completion; and

WHEREAS, the Alaskan economy needs workers with postsecondary education or training;

NOW, THEREFORE, BE IT RESOLVED, the State Board of Education and Early Development supports efforts by the University of Alaska and its Board of Regents to streamline transfer credit policies.

ADOPTED March 29, 2017

A handwritten signature in black ink, appearing to be "James Fields".

James Fields, Chair

On behalf of the State Board of Education and Early Development

APPENDIX B

ALASKA'S *Education* CHALLENGE

ALASKA'S EDUCATION CHALLENGE REPORT

DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT



Contents

| | |
|--|----|
| Guiding the Department of Education & Early Development | 2 |
| Mission | 2 |
| Vision..... | 2 |
| Three Commitments | 2 |
| Call to Action | 3 |
| Alaska’s Education Challenge Process | 5 |
| Report Summary | 6 |
| Meeting Alaska’s Education Challenge | 8 |
| Strategic Priorities, Recommendations & Commitments Crosswalk..... | 9 |
| Commitment: Increase Student Success | 10 |
| Recommendation: Knowledge, Skills, and Behavioral Attributes | 10 |
| Recommendation: Measures of High Quality Learning..... | 10 |
| Example Action Plan: Increase Student Success..... | 11 |
| Commitment: Support Responsible and Reflective Learners..... | 14 |
| Recommendation: Student-Centered Instruction | 14 |
| Recommendation: Professional Learning Academies | 14 |
| Recommendation: Education Leadership Program..... | 15 |
| Recommendation: National Board Certified Teachers..... | 15 |
| Recommendation: Personalized Learning | 16 |
| Recommendation: Enabling Resources | 16 |
| Recommendation: Systemic Collaboration | 16 |
| Recommendation: Self-Governance Compacting | 17 |
| Example Action Plan: Support Responsible and Reflective Learners | 18 |
| Commitment: Cultivate Safety and Well-Being | 24 |
| Recommendation: School Climate | 24 |
| Recommendation: Trauma-Engaged Schools..... | 25 |
| Recommendation: Student Health | 26 |
| Example Action Plan: Cultivate Safety and Well-Being | 28 |
| Glossary..... | 30 |
| Appendix | 31 |
| Committee Membership Lists..... | 31 |
| Letters of Support | 36 |
| How DEED Can Support Implementation of the Recommendations | 42 |

Guiding the Department of Education & Early Development

Mission

An excellent education for every student every day.

Vision

All students will succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them.

Three Commitments

Increase Student Success

Cultivate Safety and Well-Being

Support Responsible and Reflective Learners

Call to Action

Alaska, in many ways, is still a frontier. We have opportunities that no other state in our country can claim. Our uniqueness is a strength, as it has been for many generations. This is not just true with resource development, natural beauty, and culture, but also with the opportunity to transform our education system into a relevant, high-achieving and family-friendly network of schools.

The founders of our state also viewed education as an opportunity. In fact, in the last few days of the Alaska Constitutional Convention, Delegate Roland Armstrong rose to make a motion.

“Mr. President, from the very beginning of this Convention it had been my hope that there might be from this Convention a statement or pledge to Alaska's children. I believe that it is time at the close of this Convention to say to the children of Alaska, in light of this completed Constitution, that we do solemnly make a promise to them and with them in our future State, and so, sir, I would move that a committee be appointed to draw up a resolution that would be known as a pledge to Alaska's children, this pledge to be signed by you, sir, as the President of this Convention; a pledge that would be able to be placed in every school room; a pledge that would say to them that we call upon them for their cooperation as we move toward statehood, because they will be the future citizens. I would hope that this would say that we are providing for them a place where they may practice the faith of their choice; an opportunity for education to meet today's problems; a country filled with trees and streams, bounded by adequate laws to help them in the future; and the possibility of a future state that can be theirs where they can operate as the citizens of tomorrow. So I move, sir, for this committee.”

A quality education system was not an afterthought in Alaska, it has always been foundational. Centuries before Alaska became a state, Alaska's indigenous people taught and learned culture, science, language, and other elements of rich traditional knowledge.

Education systems in the twenty-first century will most certainly be different, but they must not be valueless. Alaska's education system can be a demonstration of the values we share. Our schools must not only reflect Alaska's cultures, but should be a pinnacle of our traditions and ways of knowing.

Alaska's current system of public education has some of the most innovative and successful schools in our country. Our educators, parents, and students do not let geography, resources, or other challenges hinder the delivery of high-quality learning opportunities. These effective learning opportunities should be recognized and nourished even as we work together to improve.

Whether it be a one-thousand mile trek on a dog-sled or a 20,000 foot climb up one of the world's tallest mountains, Alaskans have a long history of facing even the most ardent challenges with determination. The fact is, Alaska has one of the largest achievement gaps in our country. Many of our students are not benefiting from the superior learning opportunities that exist in some of our communities. Compared to other states in America, Alaska ranks at or near the bottom in reading and math scores. These are educational challenges that will require the character, grit, and determination that have characterized Alaskans long before there was a system of public education.

During the past year, nearly 100 Alaskans came together to rethink our education system. They were charged by Governor Walker and the State Board of Education to better prepare our youth for the challenges of the future.

These dedicated Alaskans have proposed the recommendations you will find in this report. The mission, vision, and priorities will guide our actions as we remain committed to their vision of increasing student success, cultivating safety and well-being, and supporting responsible and reflective learners. It is no coincidence that these three commitments reflect Native values and traditions that have sustained Alaska's indigenous people for centuries. Our shared commitment to those values should be deliberate and intense as we transition to a new, more efficient and effective, education system.

For those who doubt the need or possibility of a better education system, I ask, "What is your vision for the future of Alaska's youth?" Either we are satisfied with how well our current system works for ALL students and do nothing to improve it, or we will be dissatisfied and commit to something better for ALL students. To be satisfied that some students do not have access to great learning opportunities is wrong. To do nothing about it, is irresponsible.

A better education system built on our values and successes will not be possible without the involvement of all Alaskans. Each community must want a great school enough to invest the hard work and take the action necessary to make it happen. We will never legislate, regulate, spend, cut, blame, promise, excuse or wish our way to great schools. We must want great schools so much that we will do whatever it takes to have them. We must have the character needed to share a vision and work together to support it. Alaska's Education Challenge should result in more successful learning opportunities for ALL of Alaska's students, regardless of location, race, or income. I am confident The Last Frontier has what it takes to pioneer a new kind of public education system for the 21st century.

Dr. Michael Johnson
Commissioner

Alaska's Education Challenge Process

In September 2016, Education Commissioner Dr. Michael Johnson and the Alaska State Board of Education & Early Development (State Board) made changes to the Department of Education & Early Development's (DEED) mission and vision statements and established the following five strategic priorities aimed at improving public education for all students in Alaska.

Strategic Priorities

1. Amplify Student Learning
2. Ensure Excellent Educators
3. Modernize the Education System
4. Inspire Tribal and Community Ownership of Educational Excellence
5. Promote Safety and Well-Being

Following the State Board's initial actions, Governor Walker, in his 2017 State of the State address, spoke of the need to improve public education in Alaska. The Governor's comments launched the current effort to craft changes in our education system that will address student achievement gaps and increase graduation rates by making sure that every student across the state has equitable opportunity to learn and succeed.

The following month, DEED released a public survey asking Alaskans to share their priorities for public education reform. Nearly 1,400 Alaskans in 109 communities submitted over 18,000 ideas for topics to be considered during Alaska's Education Challenge. The ideas were then coded and categorized, and the top categories were shared with the five committees.

In April 2017, Commissioner Johnson and the State Board formally kicked off Alaska's Education Challenge. Nearly 100 Alaskans from all corners of the state representing diverse backgrounds, interests, and experiences came together to work collaboratively and focus their efforts on developing up to three recommendations for each of the five strategic priorities set by the State Board.

Organized into five committees, the work of each committee spanned almost seven months and included two meetings in Anchorage, five audio-conference meetings, and many hours of reading, discussing, and processing ideas. Each committee was facilitated by a recognized Alaska education leader and co-chaired by members of the State Board.

On October 4, 2017 at the Dena'ina Center in Anchorage, the committees finished their work and presented their recommendations to the State Board. On October 5, the State Board reviewed and approved all 13 recommendations.

Report Summary

In this report you will find an overview of the Alaska’s Education Challenge process, the 13 recommendations, and accompanying example action plans to help conceptualize the change effort required for each recommendation. Committee recommendations are available at <https://gov.alaska.gov/administration-focus/alaskas-education-challenge/>. Committee presentations are available on video at

<https://vimeo.com/album/4806489>.

State Board of Education

Mission

- An excellent education for every student every day.

Vision

- All students will succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them.

Strategic Priorities

- Amplify student learning
- Inspire tribal and community ownership of educational excellence
- Modernize the education system
- Ensure excellent educators
- Promote safety and well-being

This report provides guidance on next steps. The report is not meant to be prescriptive, but to present the recommendations through the lens of three commitments to our students that Alaskans made clear throughout the committee presentations and recommendations.

These three commitments will guide the work centered on the State Board’s mission: An excellent education for every student every day.

Alaska’s Education Challenge brought Alaskans together to think deeply about the education system and decide what an excellent education for all students in Alaska looks like. Through this process a common thread has emerged: Alaskans want more - they are inspired to demand great schools. It is vital that we recognize, celebrate, and value the level of unity and collaboration that has resulted from this work. This unity is important to keep the work moving forward. The partners and stakeholders involved have elevated this work over the policy differences that exist in Alaska. They have found a way to come

together around a shared vision for an excellent education, to stand before Alaskans, and say with confidence that together, we have what it takes to make our public education system work for more of our students.

Their continued leadership and commitment to this work will define the transformation of Alaska’s public education system. Just as important, their leadership will be necessary in order to implement the recommendations. This report contains sample action plans that outline options for moving forward with educational reform. Reform will require more collaborative planning, partner leadership on specific initiatives, and feedback from Alaskans to create innovative solutions to promote educational reform.

Alaskans are making a commitment to:

Increase Student Success

Cultivate Safety and Well-Being

Support Responsible and Reflective Learners

The 13 recommendations from the five committees are enclosed in this report. They are presented as they were submitted to the State Board. Four of the committees presented three recommendations each. One of the committees presented one recommendation.

The State Board of Education elected to implement all 13 of the recommendations presented. Across Alaska, work has already begun on some of the recommendations; implementing some of the ideas will take less time than those where new ideas are presented. The enclosed example action plans provide information regarding connections to current work and promising practices from around the state.

Progress on implementing these recommendations will occur in discernable stages. These stages are not static and will not require the same time frame for each recommendation. Each phase has distinct properties or actions. As work in these phases progresses and tasks are completed, the recommendation moves to the next phase.

Phases of Implementation



It is important to note that the recommendations will be implemented on varying timelines due to their individual complexity and related programs and initiatives already in place. For example, recommendations made by the Student Learning Committee have already determined the urgency for challenging academic standards, and work supporting Alaska's Every Student Succeeds Act (ESSA) State Plan is already underway. Strong connections to current work are present. On the other hand, the recommendation presented by the Tribal & Community Ownership Committee will first require more planning and outreach with numerous stakeholders. This new and innovative idea will take longer to implement.

The purpose of Alaska's Education Challenge is to transform our public education system in ways that address student achievement gaps and increase graduation rates by making sure that every student across the state has equitable opportunity to learn and succeed. Alaska's system of public education must cultivate in all of our students a vision for their own future. Change is never easy, and transforming our public education system will require the continued commitment of all Alaskans. However, the opportunity that lies before Alaskans and the level of unity and commitment to this work is unprecedented.

ALASKA'S *Education* CHALLENGE



Strategic Priorities, Recommendations & Commitments Crosswalk

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| <p>Priority: Amplify student learning</p> | <p>Recommendation: Identify and articulate the knowledge, skills, and behavioral attributes necessary for all preschool through post-secondary students to succeed in a rapidly changing world, while valuing cultural and traditional knowledge, civic responsibility, and student interests, passions, and goals.</p> | <p>Recommendation: Ensure equity of access to high quality learning experiences for all students, preschool through post-secondary, and use a variety of culturally appropriate methods and multiple measures to identify successes, mitigate underperformance, and accelerate student achievement.</p> | <p>Recommendation: Make learning student-centered, ensuring that instruction and curricula are relevant, experiential, culturally responsive, and interest-based for all preschool through post-secondary students.</p> |
| <p>Priority: Ensure excellent educators</p> | <p>Recommendation: Create rigorous cohort-based professional learning academies based on best practices for preservice, new-to-Alaska, new-to-teaching, and career-changing educator candidates to develop Alaska-specific skills.</p> | <p>Recommendation: Grow education leadership through an educator leadership grant program.</p> | <p>Recommendation: Triple the number of National Board Certified Teachers (NBCTs) in Alaska, and specifically increase the number of NBCTs in hard-to-staff schools and districts, both through the provision of salary incentives.</p> |
| <p>Priority: Modernize the education system</p> | <p>Recommendation: Establish a systemic foundation for personalized student learning and consistent excellence.</p> | <p>Recommendation: Expedite the dollars, expertise, and other assets necessary to enable modernization.</p> | <p>Recommendation: Facilitate deep systemic collaboration and alignment to ensure effectiveness, efficiency, and innovation.</p> |
| <p>Priority: Inspire tribal and community ownership of educational excellence</p> | <p>Recommendation: Create the option for self-governance compacting for the delivery of education between the State of Alaska and Tribes or tribally-empowered Alaska Native organizations.</p> | | |
| <p>Priority: Promote safety and well-being</p> | <p>Recommendation: Every Alaska school must work to create a sustainable and positive school climate that is safe, supportive, and engaging for all students, families, staff, and communities.</p> | <p>Recommendation: Alaska's schools will create a culturally humble (responsive) and safe environment that recognizes the needs of the whole child, institutes trauma informed practices, and understands the vital importance of building all relationships surrounding every child to improve resiliency, health, and academic outcomes.</p> | <p>Recommendation: To ensure the physical and mental health needs of all students in all schools are addressed, students enrolled in public education will have direct access to school nursing/health and counseling services.</p> |

Commitments Key: **Increase Student Success** **Support Responsible & Reflective Learners** **Cultivate Safety & Well-Being**

Commitment: Increase Student Success

Recommendations and rationale are presented as submitted by the Alaska's Education Challenge committees.

Recommendation: Knowledge, Skills, and Behavioral Attributes

Identify and articulate the knowledge, skills, and behavioral attributes necessary for all preschool through post-secondary students to succeed in a rapidly changing world, while valuing cultural and traditional knowledge, civic responsibility, and student interests, passions, and goals.

Rationale

- Student success requires going beyond educational “basics”. Student outcomes should include not only knowing, acquiring, and mastering content knowledge, but also demonstrating competency in behavioral attributes such as collaboration, creativity, problem-solving, flexibility, cultural and civic literacy, etc.
- Student success outcomes must be clearly defined so students, parents, and teachers know the learning targets, are able to personalize the delivery system, and can prepare graduates to thrive in all aspects of life. When student success outcomes are clearly defined and students also understand the purpose for what they are learning, students are more successful and engaged. When students believe their experiences and opinions are respected, their motivation, buy-in, and involvement increase no matter what path they choose to follow in life.
- Graduates of Alaska’s schools need to be prepared to contribute in a positive way to Alaska’s modern economy regardless of where they live, their personal interests and passions, or their cultural traditions. Student success will depend on the knowledge, skills, and behavioral attributes defined by Alaska’s student success outcomes and will result in sound decision-making, resilience, and self-reliance as graduates move into the future.

Recommendation: Measures of High Quality Learning

Ensure equity of access to high quality learning experiences for all students, preschool through post-secondary, and use a variety of culturally appropriate methods and multiple measures to identify successes, mitigate underperformance, and accelerate student achievement.

Rationale

- All of Alaska’s students, from preschool through post-secondary, must have equity of access and opportunity to quality learning experiences if they are to achieve the student success outcomes. This equity of access and opportunity does not currently exist.
- Recognizing that no two school districts in our state are alike, school districts must have the flexibility to ensure equity of access and aligned accountability systems while still responding to community and school needs. No single measure should be used to determine student success; instead, measuring success in a variety of ways will allow for a more accurate and fair representation of achievement. Ensuring equity of access to quality education, coupled with consistent accountability and assessments that are aligned to student success outcomes, will maximize Alaska’s investment in education.
- When all of Alaska’s children have equal access to high quality learning experiences that are culturally responsive, student achievement will be accelerated and underperformance will be greatly reduced.

Example Action Plan: Increase Student Success

| Strategic Priority | Goals/Outcomes | | | Connections |
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| | Awareness | Transition | Implementation | |
| Amplify Student Learning | <p>Build awareness for administrators and educators around the various Alaska Content Standards and CTE Clusters & Curriculum Crosswalks. Possible strategies include:</p> <ul style="list-style-type: none"> District Technical Assistance Literacy Development across content areas English Language Learners Formative Assessments Technology Tools e-Portfolios Online Learning Environment Model Lessons <p>Consult with districts and other stakeholders to identify potential processes and procedures for the successful implementation of standards practices for all standards.</p> <p>Utilize the two divisions within DEED, Division of Student Learning and Division of Educator and School Excellence, to coordinate professional learning opportunities based on evidence-based practices.</p> <p>Survey districts to gain a better understanding of strategies such as:</p> <ul style="list-style-type: none"> Various assessments and strategies used to measure student success Student centered learning opportunities offered | <p>Connect rigor of standards to rigor of assessments (state and local) using Webb’s Depth of Knowledge (DOK).</p> <ul style="list-style-type: none"> Identify DOK of standards Technical Assistance to districts to help identify the alignment of the rigor of the standards to the rigor of instruction Formative assessment strategies to determine if this alignment occurs. <p>Create models and systems to help districts and schools such as:</p> <ul style="list-style-type: none"> Map curriculum to integrate all subject areas Develop an Implementation Plan Teacher collaboration across districts and state Integration of 21st century learning tools into curriculum <p>With partners and stakeholders, explore and implement planning strategies such as:</p> <ul style="list-style-type: none"> Understanding by Design Project Based Learning | <p>Integrated instruction that includes assessments for classroom implementation.</p> <p>Processes and procedures in place for offering a variety of high-quality education opportunities including:</p> <ul style="list-style-type: none"> Learning opportunities for students that cross district boundaries Creative solutions to overcome barriers Networks of educators in place within a common content area | <p>Every Student Succeeds Act State Plan</p> <ul style="list-style-type: none"> Challenging Content Standards (p. 7) Statewide Accountability system (p. 10) <p>Enhanced Learning Maps Project: Standards mapping tool and rigorous units being piloted by select Alaskan educators (Video)</p> <p>Standards</p> <ul style="list-style-type: none"> Alaska English Language Arts and Mathematics Standards [adopted June 2012] Grade Level Expectations <ul style="list-style-type: none"> Science Geography Government and Citizenship History Technology Arts Early Learning Guidelines Alaska State Literacy Blueprint English Language Proficiency Standards for Limited English Proficient (LEP) Students Cultural Standards for Students, Educators, Schools, Curriculum, and Communities Guide to Implementing the |

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| | <ul style="list-style-type: none"> • Flexibility in coursework to meet the needs of individual students • Use of dual credit, distance learning, personalized learning, and cross-district course opportunities <p>Identify stakeholders and partners to help districts and schools develop effective systems of standards, instruction, and assessment.</p> | <ul style="list-style-type: none"> • Cross curricular and integrated teaching strategies | | <ul style="list-style-type: none"> • Alaska Cultural Standards for Educators • Essential Elements for Students with Significant Cognitive Disabilities, ELA & Math • Extended Grade Level Expectations for Students with Significant Cognitive Disabilities, Science • Extended Grade Level Expectations for Students with Significant Cognitive Disabilities, Science • Career Clusters & Curriculum Crosswalks |
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EXAMPLE ACTION PLAN

Promising Practices and Examples

- [Copper River School District](#): Copper River offers a [flexible variable-term schedule](#) that includes a variety of hands-on and distance-delivered courses.
- [Career and Technical Education Academic Integration](#)
- The [North Slope Borough School District](#) is mapping and developing instructional programs and practices in accordance with the [Iñupiaq Learning Framework](#) (ILF) consistent with the district curriculum alignment, integration, and mapping effort.

Commitment: Support Responsible and Reflective Learners

Recommendations and rationale are presented as submitted by the Alaska's Education Challenge committees.

Recommendation: Student-Centered Instruction

Make learning student-centered, ensuring that instruction and curricula are relevant, experiential, culturally responsive, and interest-based for all preschool through post-secondary students.

Rationale

- When students believe their experiences and opinions are respected, then student motivation, buy-in, and involvement increase. Authentic student involvement in decision-making and planning, preschool through post-secondary, deepens student commitment and ownership.
- If school environments are nimble, multifaceted, and student-focused, then instruction will occur in a variety of settings. The school system should adapt to the student rather than expecting the student to adapt to the system. When school systems value students as unique learners and provide opportunities to make relevant connections by relating subject matter to life experience and community, student understanding is improved.
- No two students are alike; each has unique gifts. When meaningful, relevant curricula is student centered and culturally responsive, and teachers adapt instruction to meet the unique strengths and interests of each student, students will thrive. Involving students in designing their learning will help teachers provide the kind of education students need to succeed -- flexible pathways, alternative learning settings, and flexible calendars -- all focused on meeting Alaska's student success outcomes.

Recommendation: Professional Learning Academies

Create rigorous cohort-based professional learning academies based on best practices for preservice, new-to-Alaska, new-to-teaching, and career-changing educator candidates to develop Alaska-specific skills.

Rationale

- Because many of Alaska's school districts are small, there is a limited capacity in our state to offer professional development that adequately helps educators meet the challenges of working in Alaska's schools. By coordinating districts' professional development efforts into intensive academies, educators both new to the profession and new to the state can receive needed training prior to entering their first Alaska classroom.
- The academies would be offered in multiple locations and would utilize a cohort model to establish supportive and enduring relationships for attending educators. In order to draw on existing best practices found throughout the state, these academies will be offered through partnerships to include public, private, and non-profit organizations.
- The University of Alaska educator preparation students have varying experiences with the management of reading and literacy instruction. As such, the University of Alaska may not offer preservice educators experience in using evidenced-based reading and literacy content knowledge to fully meet the long-term reading and literacy challenges of Alaska. The academies could as needed, address this gap.
- To be successful, Alaska's educators require elements of preservice and professional development that are unique to the Alaska education context. Preservice preparation and induction into teaching in

Alaska's classrooms through the academies will include for example, rigorous and research-based coursework on culturally responsive teaching; best practices in literacy education; and trauma-informed practices. The academies' cohorts would span districts to create a professional learning community that is difficult to achieve.

Recommendation: Education Leadership Program

Grow education leadership through an educator leadership grant program.

Rationale

- Educator leadership is defined as additional duties taken on by the educator to influence in a positive manner the school culture, policy, and practices to support student learning. Districts will be invited to apply for educator leadership grants that encourage educators to apply to become professional leaders in locally-determined areas, such as mentoring, research, policy, or micro-credentialing with emphasis in cross-cultural integration, dyslexia, poverty, trauma-informed care, or other specific topics. Best practices in utilizing educational leaders to improve student learning are encouraged to be shared statewide.
- There is a growing national shortage of teachers, with a simultaneous greening of the profession as veteran teachers leave prior to full retirement age. High quality mentoring has been shown to support early career teachers to stay through the critical first few years of practice; principals often are responsible for monitoring and guiding the professional growth of well over 20 educators; and accomplished career teachers have been shown to benefit from leadership opportunities in addition to their classroom duties.
- By supporting educator leadership development at the district level these three gaps in the current system can be closed, resulting in the retention of earlier career teachers and an overall increase in student success as career educators collaborate to mentor young teachers.

Recommendation: National Board Certified Teachers

Triple the number of National Board Certified Teachers (NBCTs) in Alaska, and specifically increase the number of NBCTs in hard-to-staff schools and districts, both through the provision of salary incentives.

Rationale

- Teacher quality is directly related to student achievement (Harris & Sass, 2011) and competitive salaries attract better qualified teachers (Figlio, 1997; Hanushek et al., 2005).
- National Board Certification (NBC) from the National Board for Professional Teaching Standards is a rigorous process that requires teachers to analyze and reflect on their practice and demonstrate through standards-based evidence their effectiveness in impacting student learning, content knowledge, assessment, and engagement with colleagues and families. National Board Certification is the highest standard of the profession. By attaining National Board Certification, a teacher moves beyond basic licensure to a higher distinction of practice.
- For perspective, in 2000, there were 7 NBCTs in Alaska. That is only 22 less than Washington has prior to the 15% salary increase. After 17 years, Alaska has about 175, about 8,409 less than Washington. Prior to the addition of National Board bonuses for teaching in a high-needs school, about 9% of

Washington teachers in these schools were board certified. Currently about 35% of teachers in high-needs schools are board certified.

- There exists a support system with courses offered by the National Education Association (NEA) and an Alaska National Teacher Board Network to support NBCT candidates in completing this rigorous process, one that provides substantial growth opportunities for participants. There are some districts in Alaska who offer incentives to attract and retain educators in hard-to-fill positions (not based on NBC). Achievement of this NBCT goal would move all districts in Alaska from single-district negotiated incentives based on need to a standard practice based on need and teacher quality.

Recommendation: Personalized Learning

Establish a systemic foundation for personalized student learning and consistent excellence.

Rationale

- Change is all around us: Personalization is transforming traditional systems in almost every aspect of modern life. Ubiquitous access to technology is also changing educational options, the modern workplace, and the students we serve.
- Schools must also change: While the world for which we are preparing students has changed, the design of our schools has not. Student outcomes must adapt to the new realities or Alaska will continue to fall behind higher performing areas of the nation and the world.
- Underperformance can be eliminated: Currently, our system lacks consistent accountability and quality control. The highest performing systems in the world faced similar problems and developed mechanisms for eliminating underperformance and instilling quality control. There is much we can learn from them.

Recommendation: Enabling Resources

Expedite the dollars, expertise, and other assets necessary to enable modernization.

Rationale

- Creating systems for sharing expertise and other assets are as important as dollars in enabling student success.
- A strong funding system is: (1) predictable, (2) equitable, (3) responsive, (4) adequate, (5) efficient, and (6) flexible.
- Identifying, capturing, and repurposing savings that may result from modernization can reduce fiscal pressure as the system changes.

Recommendation: Systemic Collaboration

Facilitate deep systemic collaboration and alignment to ensure effectiveness, efficiency, and innovation.

Rationale

- There are efficiencies and new opportunities in areas of common operations, professional growth, and student learning when entities share resources and work together.
- There is recognition by the general public and business community that they have some responsibility and mutual benefit in creating an educated and well-trained citizenry.

- Systemic collaboration toward the use of common educational strategies and learning opportunities helps define learning and teaching that fits Alaska best, provides a united community of learners, and builds a broad base of skills across our state.

Recommendation: Self-Governance Compacting

Create the option for self-governance compacting for the delivery of education between the State of Alaska and Tribes or tribally-empowered Alaska Native organizations.

- Definition: Self-governance compacting for the delivery of education means the Tribes or tribally-empowered Alaska Native organizations exercise their rights, in partnership with the State of Alaska, to assume the responsibility and associated funding to carry out programs, functions, services, and activities that the State of Alaska would otherwise be obligated to provide.

Rationale

- The State-Tribal compact affirms the State of Alaska's commitment to honor the government to government relationship between the State and Tribes to realize better education outcomes for students.

Example Action Plan: Support Responsible and Reflective Learners

| Strategic Priority | Goals/Outcomes | | | Connections |
|---------------------------------|--|---|--|--|
| | Awareness | Transition | Implementation | |
| Amplify Student Learning | <p>Build awareness of current practices through DEED website and social media.</p> <p>Facilitate partnerships to develop options for students that allow options for learning that provide relevance:</p> <ul style="list-style-type: none"> • Career and Technical Education • Industry • University System • STEM • Tribal Organizations <p>Evaluate the status of the utilization of Career and Technical Education connections to provide alternate pathways for students.</p> <p>Survey districts to identify creative and innovative ways students are actively participating in their own learning:</p> <ul style="list-style-type: none"> • Apprenticeships • Industry certification while in high school • Cultural connections | <p>Assist with districts' curriculum alignment processes and procedures.</p> <p>With partners and stakeholders, explore and implement planning strategies that create flexibility and optimal engagement for students such as:</p> <ul style="list-style-type: none"> • Understanding by Design • Project Based Learning • Cross curricular and integrated teaching strategies <p>Create a model to help schools and districts work with students to identify individualized opportunities based on:</p> <ul style="list-style-type: none"> • Interest • Special skills • Need <p>Develop partnerships with institutions of higher education.</p> <p>Create a system for districts and schools to share innovative ideas and solutions to barriers.</p> | <p>Process and procedures in place for offering a variety of high-quality education opportunities including:</p> <ul style="list-style-type: none"> • Learning opportunities for students that cross district boundaries • Creative solutions to overcome barriers • Networks of educators in place within common content areas <p>Processes and procedures in place for alignment of curriculum and instruction.</p> <p>Partners actively participating with districts to help develop creative solutions and pathways for students.</p> | <p>Every Student Succeeds Act State Plan</p> <p>Career and Technical Education</p> |

| Strategic Priority | Goals/Outcomes | | | Connections |
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| | Awareness | Transition | Implementation | |
| Ensure Excellent Educators | <p>Survey districts and Alaska teacher preparation programs to capture the current programs and their promising practices related to induction training, leadership development, and support for National Board Certification.</p> <p>Consult with districts and other stakeholders currently offering induction training, leadership development, and support for National Board Certification.</p> <p>Build awareness of current opportunities through DEED website and social media.</p> <p>Communicate with Institutions of Higher Education (IHE) regarding requirements for the teacher and administrator preparation program. Strengthen collaborative relationships to facilitate the alignment of goals.</p> <p>Compile a list of existing professional learning activities.</p> <p>Prepare professional learning focused presentations to promote the awareness of the recommendation.</p> <p>Strengthen relationships with professional organizations.</p> | <p>Identify promising practices and resources that could be utilized for statewide implementation.</p> <p>Locate additional resources that would be necessary to establish statewide programs.</p> <p>Partner with districts and other stakeholders that have existing capacity to offer induction training, leadership development, and support for National Board Certification statewide.</p> <p>Determine the funding levels and resources required to support statewide implementation of induction training, leadership development, and support for National Board Certification.</p> <p>Post informational materials that support the recommendations on the DEED website.</p> <p>Modify content and resources as necessary.</p> | <p>Increase the percentage of new to Alaska teachers receiving induction training, educator retention rates, and the number of National Board Certified teachers in Alaska.</p> <p>Conduct seminars (web-based and site-based) to facilitate professional learning.</p> <p>Conduct evaluations of State sponsored professional learning activities.</p> <p>Work with state legislature to review and update applicable statutes that support preparing, training, and recruiting high quality teachers and principals.</p> <p>Work with the State Board to review, create, and update regulations that support the preparation, training, and recruiting of high quality teachers and principals.</p> | <p>Trauma-engaged classroom and school training</p> <p>Alaska Statewide Mentor Project (ASMP)</p> <p>Alaska School Leadership Institute (ASLI)</p> <p>RTI Annual Conference</p> <p>Alaska studies and multicultural coursework requirement</p> <p>Alaska Learning Forward</p> <p>Every Student Succeeds Act (ESSA) State Plan</p> <ul style="list-style-type: none"> • Disproportionate Rates of Access to Educators (p.43) • Supporting Effective Instruction (p. 64) • Professional Development connected to School Improvement (p. 37) <p>Title II-A Preparing, Teacher and Principal Quality and Support</p> <ul style="list-style-type: none"> • Federal • State <p>Institutions of Higher Education Teacher Preparation</p> <p>Mandatory Training</p> <p>eLearning</p> |

| Strategic Priority | Goals/Outcomes | | | Connections |
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| | Awareness | Transition | Implementation | |
| Modernize the Educational System | <p>Modernize Education System</p> <p>Determine opportunities for implementing technology tools and curriculum content that promote 21st century skills and that personalize the learning experience.</p> <p>Identify and highlight exemplars within Alaska’s schools that promote 21st century skills and that personalize the learning experience.</p> <p>Survey districts regarding infrastructure that supports technology implementation in schools.</p> <p>Determine areas within Alaska’s public school system where systemic collaboration would create efficiency, innovation, and cost savings.</p> <p>Identify and highlight existing collaborations between schools and districts that support increased student learning opportunities and outcomes.</p> <p>Modernize Finance</p> <p>Study current statutes and regulations related to funding to determine what funding flexibilities exist, determine where barriers exist, and what additional flexibilities should be created.</p> <p>Conduct an in-depth review of the Foundation Formula, with specific attention paid to the fiscal impacts on</p> | <p>Modernize Education System</p> <p>Educate stakeholders about the diversity of personalized learning models as they apply to brick and mortar, correspondence, charter, and vocational schools.</p> <p>Identify the statutes and regulations that need to be changed to support personalized learning, fiscal mechanisms that support modernization and systemic collaboration, and create an action plan to change them.</p> <p>Present applicable changes to statutes and regulations to the State Board.</p> <p>Establish working groups of critical stakeholders to guide the creation of statewide systems for personalized learning and networks for systemic collaboration.</p> <p>Establish a statewide network of innovative schools, geared to exemplify best practices for a 21st century education system and personalized student learning.</p> <p>Design a digital repository and</p> | <p>Modernize Education System</p> <p>Work with the state legislature to review and update applicable statutes that support personalized learning and fiscal mechanisms that support modernization and systemic collaboration.</p> <p>Update regulations that support personalized learning, fiscal mechanisms that support modernization and systemic collaboration.</p> <p>Increase utilization of distance-delivered courses and other forms of digital content to expand opportunity for students, reduce duplication among districts, and reduce cost.</p> <p>Ensure personalization pedagogy and skill development included in all approved teacher preparation programs at University of Alaska.</p> <p>Facilitate District-to-District resource sharing of:</p> <ul style="list-style-type: none"> • Instruction and student | <p>Every Student Succeeds Act (ESSA) State Plan</p> <ul style="list-style-type: none"> • Title IV Student Support and Academic Enrichment (p. 75) <ul style="list-style-type: none"> ○ Well Rounded Education ○ Technology <p>Technology Standards</p> <p>University Teacher Preparation Programs</p> <p>Alaska Superintendents Association</p> <p>Association of Alaska School Boards</p> <p>Alaska Association of School Business Officials</p> <p>Alaska Administrative Code</p> <p>Public School Funding Overview</p> <p>Review of Alaska’s School Funding</p> <p>Alaska School District Cost Study</p> <p>Chart of Accounts</p> |

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| | <p>innovation and modernization within the education system.</p> <p>Identify Partnerships in Education Presentations at School/Education Administrative conferences, i.e. ALASBO, AASB; to identify other financial resources.</p> <p>Work with the University system in Alaska, and approach the Superintendent Endorsement Program.</p> | <p>a means of sharing innovative instructional approaches, teacher expertise and curriculum across the Alaskan school system, and enable user rating and feedback.</p> <p>Create a shared academic enrichment and professional events calendar available to all districts statewide to encourage student and professional collaboration.</p> <p>Develop statewide calendaring and scheduling mechanisms that allow for sharing of resources and course offerings for students.</p> <p>Modernize Finance</p> <p>Create online tools such as MOE Calculator or aspects of the foundation formula calculations.</p> <p>Create a broad based FAQ.</p> | <p>support at distance via VTC and/or short term intensive education opportunities.</p> <ul style="list-style-type: none"> • High-quality coursework managed by individual districts made available to partner districts to increase course offerings for students • Online courses sourced by districts to others across the state. • Sharing of administrative and business functions to expand capacity. <p>Promote time set aside at state conferences for cross-district sharing and professional learning.</p> <p>Leverage collective buying power for professional services, technology, and digital content purchases.</p> <p>Modernize Finance</p> <p>Create a system for financial and/or resource oversight to ensure state and federal compliance.</p> | |
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| Strategic Priority | Goals/Outcomes | | | Connections |
|---|---|--|---|--|
| | Awareness | Transition | Implementation | |
| Inspire Tribal and Community Ownership of Educational Excellence | <p>Consult with a wide variety of stakeholders regarding vision and readiness of compacting.</p> <p>Consult with Department of Law to identify next steps, outline processes, and identify potential challenges.</p> <p>Consult with Department of Health and Social Services regarding processes used in existing compacting relationships.</p> <p>Consult with other states that have utilized tribal compacting regarding the planning, organizing, and implementing of compacts.</p> <p>Examine current processes and procedures in place and determine connections in creating charter schools and compacting.</p> | <p>Create a procedure with stakeholder input regarding identifying criteria for possible district candidates.</p> <p>Clearly defined expectations, roles, and responsibilities for compacting process created.</p> <p>Ongoing scheduled meetings with tribal organizations and stakeholders.</p> | <p>Compacting agreements in place.</p> <p>Statute, regulations, and policy in place for successful implementation.</p> <p>Statutes and regulations are updated for successful implementation.</p> | <p>Every Student Succeeds Act (ESSA) State Plan</p> <p>Alaska Administrative Code</p> <p>Charter School Regulations</p> <p>Charter Schools</p> |

Promising Practices and Examples

- [Lower Kuskokwim School District](#): Lower Kuskokwim's **Two and Done accelerated certification program** develops teachers with knowledge of Yup'ik language and culture.
- [Sitka School District](#): Sitka has adopted a **transparent budget model**, and is an innovative leader of **integrating technology into learning**.
- [North Slope Borough School District](#): North Slope [instruction is rooted in Iñupiat values and language](#), so students develop academic and cultural skills.
- Compacting: [Department of Health and Social Services](#) compacting processes and procedures currently in place.

Commitment: Cultivate Safety and Well-Being

Recommendations and rationale are presented as submitted by the Alaska's Education Challenge committees.

Recommendation: School Climate

Every Alaska school must work to create a sustainable and positive school climate that is safe, supportive, and engaging for all students, families, staff, and communities.

Rationale

- School Climate
 - The climate of a school is the visceral, almost palpable, 'sense' of safety and belonging that people experience on site. It can be described as warm or cool, safe or unsafe.
 - Research shows that a positive school climate directly impacts indicators of school success such as increased teacher retention, lower dropout rates, decreased incidences of violence, and higher student achievement. A positive school climate promotes student learning and healthy development.
 - To transform our schools in Alaska and achieve breakthrough results, we must place school climate as one of our highest priorities.
- School Connectedness and Understanding of School Expectations
 - In a 2012 study conducted by Anchorage United for Youth, it was found that the more protective factors youth report in their life, the greater their likelihood of decreased risk factors (alcohol use, binge drinking, marijuana use, school absenteeism) and increased positive behaviors (attending school regularly, getting As and Bs in school). School climate factors such as believing teachers care about students, clear boundaries and consequences, feeling safe at school, having positive norms, and positive, meaningful youth engagement, all bolster these protective factors that create an environment in which students make healthy choices.
 - 2015 Statewide Alaska Youth Risk Behavior Survey data shows that 62% of students in traditional high schools feel their teachers really care about them and show them encouragement and 66% feel that their schools have clear rules and consequences for behavior. These data points indicate a tremendous opportunity to improve school climate.
- Bullying
 - Bullying of students both on and off school grounds is a growing concern.
 - 2015 Youth Risk Behavior Survey: 8.8% of Alaska high school students reported not going to school on at least one day in the last 30 days before the survey because they felt unsafe at school or on their way to or from school. This percentage has been increasing since 2007.
 - Every school year since DEED began collecting data in 2007, between 1400 and 2100 student suspensions for bullying, harassment, and intimidation have occurred in Alaska K-12 public schools. This data reflects only the most severe incidents.
 - According to the 2015 Alaska Youth Risk Behavior Survey, 22.8% of high school students at traditional high schools were bullied on school property and 17.7% were electronically bullied in the last year.
- Absenteeism

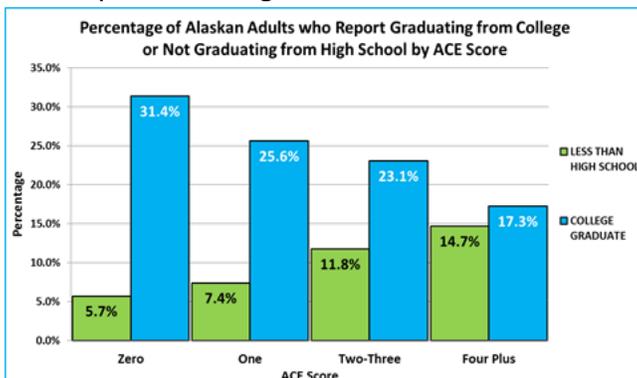
- School climate impacts school attendance and Alaska’s rate of chronic absenteeism is about twice the national average.
- Alaska Department of Education data show 243,772 full-day unexcused absences were reported by Alaska school districts during 2015-2016 school year. (129,588 students were enrolled in public schools in 2015-2016 school year.)
- The Alaska Department of Education data shows 15,154 students, or approximately one in every 9 students were truant during the 2015-2016 school year. (Truancy in Alaska is defined as five or more full days of unexcused absence during any school year.)

Recommendation: Trauma-Engaged Schools

Alaska’s schools will create a culturally humble (responsive) and safe environment that recognizes the needs of the whole child, institutes trauma informed practices, and understands the vital importance of building all relationships surrounding every child to improve resiliency, health, and academic outcomes.

Rationale

- Adverse Childhood Experiences
 - Unfortunately, Adverse Childhood Experiences or ACEs are common for our children in Alaska as well as for children nationwide. Indeed, in Alaska, for preschool children from birth to age 5, 40.2%; for elementary students age 6-11, 51.9%; and for middle and high school aged students ages 6-12, 61.7%; have already experienced at least one ACE. As educators, we see the impact trauma has on children and youth every day, as they cannot help but bring it to school.
 - ACEs often adversely impact students’ behavior and their ability to learn, but exciting advances in understanding of trauma and how to address it in school settings have emerged over the past decade. This understanding offers public education a tremendous opportunity to improve the health and academic outcomes for countless students.
 - Changes to current school practices, policies, and philosophy that better meet the needs of students struggling with the impacts of trauma will strengthen relationships with students, educators, families, and their communities and transform the educational experience for both vulnerable students and the school staff who support them.
- Adverse Childhood Experiences and Educational Achievement
 - Alaskan adults who have experienced four ACEs are approximately two and a half times less likely to have graduated from high school. Additionally, Alaskans with four ACEs are about half as likely to have graduated from college. Educational achievement outcomes for Alaskan adults who experienced higher ACE scores can be seen here.



- Disciplining Trauma-Based Behavior
 - In the 2015-2016 School Year, there were 10,160 in-school and 10,381 out-of-school suspensions for a total of 20,585 student suspensions in Alaska public schools.
 - 1 in every 13 students was suspended or expelled during the 2015-2016 school year. Most of these suspensions were for non-violent student behaviors.
 - A review of the data suggests that a majority of these suspensions and expulsions were for nonviolent and non-safety-related incidents. With our growing awareness of the impact of trauma, we are compelled to find alternatives that reduce disciplinary actions that remove students from the classroom.
 - Restorative Practices: “The widespread overuse of suspensions and expulsions has tremendous costs. Students who are suspended or expelled from school may be unsupervised during daytime hours and cannot benefit from great teaching, positive peer interactions, and adult mentorship offered in class and in school. Suspending students also often fails to help them develop the skills and strategies they need to improve their behavior and avoid future problems. Suspended students are less likely to graduate on time and more likely to be suspended again, repeat a grade, drop out of school, and become involved in the juvenile justice system.” (US Department of Education 2014)

Recommendation: Student Health

To ensure the physical and mental health needs of all students in all schools are addressed, students enrolled in public education will have direct access to school nursing/health and counseling services.

Rationale

- Universal school access to nursing and counseling services
 - We know that in order to learn, a student must first be healthy and safe. Despite this understanding, the physical and mental health needs of too many students go unaddressed in our schools.
 - Healthy students are better learners and academic achievement bears a lifetime of benefits for health.
 - School health services and counseling, psychological and social services are part of the Whole School, Whole Community, Whole Child model (WSCC) which promotes a collaborative approach designed to improve learning and health in our nation’s schools.
 - School nurses, school counselors and other professionals play a key role in providing services and coordinating care by communicating with families and health care providers outside of the school setting. Unfortunately, not all students in all schools have the benefit of access to these professionals and the critical services they provide.
- Nurses
 - Traditionally, the school nursing role was designed to support educational achievement by promoting student attendance. Over the past century, the role of the school nurse has expanded to include critical components, such as surveillance, chronic disease management, emergency preparedness, behavioral health assessment, ongoing health education, extensive case management, and much more. Although the position has taken on a more comprehensive approach, the core focus of keeping students healthy and in school remains unchanged.

- Nationally:
 - 6% of children missed 11 or more days of school in the past 12 months due to illness or injury.
 - 13% to 18 % of children and adolescents have some sort of chronic health condition.
 - Seven million, or 9.4% of all children have asthma.
 - 8% of all children have a food allergy, with almost 40% of them having a history of a severe reaction.
 - It is estimated that at least twenty percent of Alaska school children do NOT have a school nurse to provide health services in their schools. At least another 10% percent have less than the absolute minimum level of services as recommended by the American Academy of Pediatrics (AAP), the National Association of School Nurses (NASN) and Healthy People 2020. Only 18.2% of secondary schools in Alaska have a full-time registered nurse, compared to 43.9% nation-wide. (2012 CDC School Profiles Survey for Alaska)
- School Counselors
 - School counselors serve as a first line of defense in identifying and addressing student social/emotional/mental health needs within the school setting. They provide education, prevention, and crisis and short-term intervention until the student is connected with available community resources. Students' unmet mental health needs can be a significant obstacle to student academic achievement, career and social/emotional development and even compromise school safety. Schools are often one of the first places where mental health crises and needs of students are recognized and initially addressed.
 - 20% of students are in need of mental health services, yet only 1 out of 5 of these students receive the necessary services.
 - In Alaska, 33.6% to 44.6% high school students reported feeling so sad or hopeless almost every day for two or more weeks in a row that they stopped doing some of their usual activities.
 - Alaska's overall suicide rate is almost twice the national average—currently Alaska's rate is the highest in the nation. In 2015, suicide was the leading cause of death for people ages 14-19.
 - Of school-age children who receive any behavioral and mental health services, 70%–80% receive them at school.
 - 31% of Alaska school districts do not have school counselors & 36% of Alaska schools do not have access to school counseling services.

Example Action Plan: Cultivate Safety and Well-Being

| Strategic Priority | Goals/Outcomes | | | Connections |
|--------------------------------------|---|--|--|---|
| | Awareness | Transition | Implementation | |
| Promote Safety and Well-Being | <p>Inventory districts and supporting organizations for:</p> <ol style="list-style-type: none"> 1) Trauma-engaged practices 2) School climate models 3) Innovative practices for delivering nursing/counseling services <p>Consult with districts innovating with school climate and trauma-engaged practices to establish exemplars for statewide distribution.</p> <p>Institute statewide awareness campaign on ACEs, their impact on learning, and the need for expanded access to student health services to achieve safety and well-being for all students.</p> | <p>Provide professional learning opportunities that create a paradigm shift in thinking and practices to bolster student and staff resiliency.</p> <p>Create statewide resources and strengthen partnerships to improve school climate, student health, and implement trauma-engaged practices.</p> <p>Encourage school-level needs assessments.</p> | <p>Work with stakeholders to update and align statutes, regulations, and policies to support universal implementation.</p> <p>Coordinate efforts to ensure the physical and mental health needs of all students are equitably provided in every school.</p> <p>All students feel welcome and indispensable to their school and community.</p> <p>All schools have positive school climates with robust community engagement.</p> <p>All schools provide direct access to counseling and health services.</p> | <p>Every Student Succeeds Act Title Program contributions:</p> <p>Title I</p> <ul style="list-style-type: none"> • Foster Care • Neglected & Delinquent (p. 62) • McKinney-Vento Act (Homeless) (p. 81) • School Conditions (p. 54) <p>Title IV Part A Student Supports and Academic Enrichment Grants (ESSA p. 75)</p> <p>State Partnerships:</p> <ul style="list-style-type: none"> • Suicide Prevention • Alternative School Initiative • School Health Collaborative • Opioid School Prevention Team • Alaska Safe Children's Act • Emergency Preparedness <p>DEED eLearning Program</p> <p>Other Federal Programming (Substance Abuse and Mental Health Services Administration)</p> <ul style="list-style-type: none"> • Project AWARE (5yr grant) <p>(School-based mental health counseling, and Youth Mental Health First Aid)</p> |

Promising Practices and Examples

- **Signs of Suicide:** [Fairbanks North Star Borough Schools](#), [Petersburg Borough Schools](#)
- **Sources of Strength:** [Juneau Borough Schools](#)
- **Restorative Practices:** [Sitka Borough Schools](#), [Juneau Borough Schools](#)
- **Trauma Engaged Schools:** [Mat-Su Borough Schools](#), [Juneau Borough Schools](#), [Anchorage Schools](#)
- **Social Emotional Learning:** [Anchorage Schools](#), [Mat-Su Borough Schools](#)
- **Positive Behavioral Supports and Interventions:** [North Slope Borough Schools](#), [Ketchikan Gateway Borough Schools](#), [Petersburg Borough Schools](#)
- **Youth Mental Health First Aid:** [Anchorage Schools](#), [Mat-Su Borough Schools](#), [Kenai Peninsula Borough Schools](#)
- **Youth Leaders:** [Bering Strait Schools](#), [Lower Yukon Schools](#), [Northwest Arctic Borough Schools](#)
- **School Climate Plan:** [Colony Middle School](#)

Glossary

| Key Term | Definition |
|-------------------------------------|---|
| Alaska's Education Challenge | Alaska's Education Challenge is a comprehensive analysis and reconsideration of our system of public education. Following the State Board's development of five strategic priorities aimed at improving Alaska's public education system, Governor Bill Walker, in his 2017 State of the State address, spoke of his forthcoming plan to improve public education in Alaska. In April, Commissioner Johnson and the State Board formally kicked off the Alaska's Education Challenge. |
| Commitment | Through the recommendations of the five committees, Alaskans made clear there are three primary commitments we expect to make for Alaska's students. Alaskans are making a commitment to (1) Increase Student Success, (2) Cultivate Safety and Well-Being, and (3) Support Responsible and Reflective Learners. All 13 recommendations are color coded in the report based on these commitments. |
| Committee | Five committees were formed around the State Board's five strategic priorities for improving Alaska's public education system. Each committee was co-chaired by members of the State Board and facilitated by a recognized Alaska education leader. Each committee consisted of no more than 20 stakeholders and included diverse representation from education stakeholders and the education community. Each committee included parents, students, educators, legislators, tribal representatives, and educational partners. The Department of Education & Early Development (DEED) reached out to stakeholder associations and school districts to nominate Alaskans to serve on the committees. |
| State Board | The State Board is appointed by the Governor. The nine-member board includes a military advisory member and a student advisory member. |
| Strategic Priority | In September 2016, Education Commissioner Dr. Michael Johnson and the State Board established five strategic priorities aimed at improving public education for all students in Alaska. They are: (1) Amplify Student Learning, (2) Ensure Excellent Educators, (3) Modernize the Education System, (4) Inspire Tribal & Community Ownership of Educational Excellence, and (5) Promote Safety & Well-Being. |

Appendix

Committee Membership Lists

Student Learning Committee

| Committee Member | Position | District/Organization | Committee Seat |
|----------------------|--|---|--|
| Sue Hull | First Vice Chair | State Board of Education | Committee Co-Chair |
| Barbara Thompson | Member | State Board of Education | Committee Co-Chair |
| Daisy Katcheak | | Bering Strait School District | Parent |
| Chad Parsons | | Nenana City School District | Parent |
| Mandy Mallott | | Juneau School District | Parent |
| Mary Suminski | | Sitka School District | Parent |
| Sandy Shroyer-Beaver | | Northwest Arctic Borough School District | Parent |
| Ivy Spohnholz | State Representative | District 16/House Education Committee | Alaska State Legislature |
| Harriet Drummond | State Representative | District 18/House Education Committee | Alaska State Legislature |
| John Coghill | State Senator | District B/Senate Education Committee | Alaska State Legislature |
| Penny Vadla | School Board Member | Kenai School Board | Association of Alaska School Boards |
| Deena Bishop | Superintendent | Anchorage School District | Alaska Superintendents Association |
| Amy Jo Meiners | Teacher | Juneau School District | NEA-Alaska |
| Andy Teuber | President/CEO | Kodiak Area Native Association | Tribal Representative |
| Wilfried Zibell | State Board of Education Student Advisor | Alaska Association of Student Governments | Alaska Association of Student Governments |
| Marcia Olson | Education Specialist/CTE Coordinator | Department of Labor & Workforce Development | Department of Labor & Workforce Development |
| Jon Clouse | Federal Programs Manager | Southwest Region School District | Career & Technical Education |
| April Blevins | Early Childhood Coordinator/Migrant Education Specialist | Lower Kuskokwim School District | Early Learning |
| Lori Roth | Student Services Director | North Slope Borough School District | Special Education |
| Nicole Schuh | Executive Director, Alaska Business Week | Alaska Chamber | Alaska Chamber |
| Kim Bautista | Principal | Anchorage School District | Alaska Association of Elementary School Principals |

Facilitator: Nancy Norman, Education Consultant

Educator Excellence Committee

| Committee Member | Position | District/Organization | Committee Seat |
|-------------------|---|--|---|
| Rebecca Himschoot | Member | State Board of Education | Committee Co-Chair |
| John Harmon | Second Vice Chair | State Board of Education | Committee Co-Chair |
| Erica Nelson | | Northwest Arctic Borough School District | Parent |
| Wendy Kolberg | | Matanuska-Susitna Borough School District | Parent |
| Jessica Weiler | | Yukon-Koyukuk School District | Parent |
| Gary Stevens | State Senator | District P/Senate Education Committee | Alaska State Legislature |
| Justin Parish | State Representative | District 34/House Education Committee | Alaska State Legislature |
| Tam Agosti-Gisler | School Board Member | Anchorage School Board | Association of Alaska School Boards |
| Sean Dusek | Superintendent | Kenai Peninsula Borough School District | Alaska Superintendents Association |
| Tammy Smith | Teacher | NEA-Alaska | NEA-Alaska |
| Yatibaey Evans | Director, Alaska Native Education Program | Fairbanks North Star Borough School District | Tribal Representative |
| Joe Nelson | Chair | Sealaska Board of Directors | Tribal Representative |
| Brian Conwell | Student | Alaska Association of Student Governments | Alaska Association of Student Governments |
| Richard Caulfield | Chancellor | University of Alaska Southeast | University of Alaska |
| Steve Atwater | Interim Dean | University of Alaska Fairbanks | University of Alaska |
| Posie Boggs | | Literate Nation Alaska Coalition | Literate National Alaska Coalition |
| Sheryl Weinberg | Executive Director | Alaska's Educational Resource Center (SERRC) | Alaska's Educational Resource Center (SERRC) |
| Kathy Blanc | Program Administrator | Alaska Staff Development Network | Alaska Staff Development Network |
| Dan Carstens | Principal | Kenai Peninsula Borough School District | Alaska Association of Secondary School Principals |
| John Sedor | Attorney | Sedor Wendlandt Evans & Filippi, LLC | Education Attorney |
| Betty Walters | | Alaska Statewide Mentor Project | Alaska Statewide Mentor Project |

Facilitator: Dr. Lisa Skiles Parady, [Alaska Council of School Administrators](#)

Modernization & Finance Committee

| Committee Member | Position | District/Organization | Committee Seat |
|----------------------------|--|--|---|
| James Fields | Chair | State Board of Education | Committee Co-Chair |
| Sue Hull | First Vice Chair | State Board of Education | Committee Co-Chair |
| Lee Butterfield | | Anchorage School District | Parent |
| Bianca Rogers | | Yukon-Koyukuk School District | Parent |
| Lou Pondolfino | | Anchorage School District | Parent |
| Cheryl Frasca | Executive Director | Education Matters, Inc. | Education Matters, Inc. |
| Shelley Hughes | State Senator | District F/Senate Education Committee | Alaska State Legislature |
| Jennifer Johnston | State Representative | District 28/House Education Committee | Alaska State Legislature |
| Katrina Church-Chmielowski | School Board Member | Copper River School Board | Association of Alaska School Boards |
| Karen Gaborik | Superintendent | Fairbanks North Star Borough School District | Alaska Superintendents Association |
| Jessica Cook | Teacher | NEA-Alaska | NEA-Alaska |
| Edward Alexander | Education Manager | Tanana Chiefs Conference | Tribal Representative |
| Pearl Brower | President | Iilisagvik College | Tribal Representative |
| Charles Michael | State Board of Education Student Advisor-Elect | Alaska Association of Student Governments | Alaska Association of Student Governments |
| Michael Partlow | Budget Analyst | Office of Management and Budget | Office of Management and Budget |
| Luke Fulp | Assistant Superintendent of Business and Operations | Matanuska-Susitna Borough School District | Alaska Association of School Business Officials |
| Tammy Van Wyhe | Superintendent | Copper River School District | Education Technology |
| Alexei Painter | Fiscal Analyst | Alaska Legislative Finance Division | Alaska Legislative Finance Division |
| Tim Navarre | Council Member | City of Kenai | Alaska Municipal League |
| Rick Luthi | Principal | Bristol Bay Borough School District | Principal |

Facilitator: Bob Whicker, [Association of Alaska School Boards](#)

Tribal & Community Ownership Committee

| Committee Member | Position | District/Organization | Committee Seat |
|-------------------|----------------------|--|---|
| Kenny Gallahorn | Member | State Board of Education | Committee Co-Chair |
| John Harmon | Second Vice Chair | State Board of Education | Committee Co-Chair |
| LTC Jason Toole | Military Advisor | State Board of Education | Committee Co-Chair |
| Kathy Commack | | Bering Strait School District | Parent |
| Jerilyn Kelly | | Lower Kuskokwim School District | Parent |
| Rachel Roy | | Sitka School District | Parent |
| Janet Bifelt | | Yukon-Koyukuk School District | Parent |
| Tom Begich | State Senator | District J/Senate Education Committee | Alaska State Legislature |
| Zach Fansler | State Representative | District 38/House Education Committee | Alaska State Legislature |
| Chuck Kopp | State Representative | District 24/House Education Committee | Alaska State Legislature |
| Tiffany Jackson | School Board Member | Aleutians East School Board | Association of Alaska School Boards |
| Kerry Boyd | Superintendent | Yukon-Koyukuk School District | Alaska Superintendents Association |
| Tim Parker | President | NEA-Alaska | NEA-Alaska |
| Steve Ginnis | Executive Director | Fairbanks Native Association | Tribal Representative |
| Melanie Bahnke | President/CEO | Kawerak, Inc. | Tribal Representative |
| Hunter Carter | Student | Alaska Association of Student Governments | Alaska Association of Student Governments |
| Valerie Davidson | Commissioner | Department of Health & Social Services | Department of Health and Social Services |
| Kathie Wasserman | Executive Director | Alaska Municipal League | Alaska Municipal League |
| Deena Mitchell | | Great Alaska Schools | Great Alaska Schools |
| Liz Medicine Crow | President | First Alaskans Institute | First Alaskans Institute |

Facilitators: Timi Tullis and Norm Wooten, [Association of Alaska School Boards](#)

Safety & Well-Being Committee

| Committee Member | Position | District/Organization | Committee Seat |
|---------------------|---|--|---|
| James Fields | Chair | State Board of Education | Committee Co-Chair |
| Keith Hamilton | Member | State Board of Education | Committee Co-Chair |
| Ishmael Andrew | | Lower Kuskokwim School District | Parent |
| Leona Starr | | Yukon-Koyukuk School District | Parent |
| Lily Hinze | | Matanuska-Susitna Borough School District | Parent |
| Jennifer Hall Jones | | Anchorage School District | Parent |
| Cathy Giessel | State Senator | District N/Senate Education Committee | Alaska State Legislature |
| David Talerico | State Representative | District 6/House Education Committee | Alaska State Legislature |
| Peter Hoepfner | School Board Member | Cordova School Board | Association of Alaska School Boards |
| Norma Holmgaard | Superintendent | Kashunamiut School District | Alaska Superintendents Association |
| Laura Mulgrew | Teacher | Juneau School District | NEA-Alaska |
| Lillian Bannerman | Student | Alaska Association of Student Governments | Alaska Association of Student Governments |
| Marcey Bish | Child Care Program Manager/ CCDF State Administrator | Department of Health & Social Services | Department of Health and Social Services |
| Walt Monegan | Commissioner | Department of Public Safety | Department of Public Safety |
| Dean Williams | Commissioner | Department of Corrections | Department of Corrections |
| Mary McMahan | Principal | Matanuska-Susitna Borough School District | Alaska Association of Secondary School Principals |
| Sarah Sledge | Executive Director | Coalition for Education Equity | Coalition for Education Equity |
| Maureen Hall | School Nurse | Alaska School Nurses Association | School Nurse |
| Jeff Lansing | Principal | Delta/Greely School District | School Counselor |

Facilitator: Sana Efird, [Alaska Department of Education & Early Development](#)

Letters of Support



November 16, 2017

Mr. James K. Fields, Chairman Alaska State Board of Education
Dr. Michael Johnson, Commissioner
Alaska Dept. of Education & Early Development
801 West 10th Street, Suite 200
PO Box 110500
Juneau, Alaska 99811-0500

Dear Chair Fields and Commissioner Johnson:

As principals across the state, we were intensely interested when you initiated Alaska's Education Challenge. We agreed with the five priorities identified by the State Board of Education to Improve Student Learning, Ensure Excellent Educators, Modernize the Education System, Inspire Tribal and Community Ownership, and Promote Safety and Well-being. We note that we believe we have to tackle these challenges in concert, to ensure that each of them are improved. We appreciate that you have included principals in this process.

Our members grapple with Alaska's unique challenges every day. We see how each part of the system is needed to make sure each student has an equal opportunity to learn and succeed. We work every single day to make sure our public schools are a safe place of learning for every student. We offer you our broad understanding of what is needed to close achievement gaps and improve the quality of education across Alaska.

Principals across Alaska have supported the Education Challenge process and look forward to collaborating in the next steps of implementing the ideas that came forward in a way that dovetails with the reality of leading our staffs and communities into the process of improvement. We offer our assistance to you with making the most of this opportunity.

Our members from every school in the state are ready to work with you to meet the education challenges of today across Alaska. Thank you for your leadership.

With sincere support,

Dan Carstens
AASSP President

Deanna Beck
AAESP/ACSA President-Elect



234 Gold Street · Juneau, AK 99801
Phone: (907) 586-9702 · Fax: (907) 586-5879
Website: www.alaskaacsa.org

Alaska Council of School Administrators

November 16, 2017

Mr. James K. Fields, Chairman Alaska State Board of Education
Dr. Michael Johnson, Commissioner
Alaska Dept. of Education & Early Development
801 West 10th Street, Suite 200
PO Box 110500
Juneau, Alaska 99811-0500

Dear Chairman Fields and Commissioner Johnson:

Leadership, Unity & Advocacy for Public Education is the mission of the Alaska Council of School Administrators (ACSA). As you know, ACSA is a professional organization committed to providing leadership for and promotion of a collective professional voice in setting the educational agenda for Alaska. ACSA comprises professional educational leaders of Alaska's schools and school systems. Members include superintendents and other central office administrators, elementary and secondary principals, school business officials. ACSA is also proud to administer the Alaska Staff Development Network (ASDN), Alaska's premier long-standing and highly regarded professional learning resource.

We were excited to join you at the start of Alaska's Education Challenge, the most comprehensive effort the state has undertaken to improve Alaska's system of public education. Our challenges are unique, and so are our opportunities. What is not widely recognized today is that 'schools' do comprise a system, where each component is needed to meet the ultimate objective of providing every student equal opportunities to learn and succeed.

Every day public schools strive to provide our students with a safe place of learning. As we worked to gather input, we focused on including all stakeholders. The process helped broaden our understanding of what is needed to close achievement gaps and improve the quality of education across Alaska.

ACSA has supported this process from the beginning. We also support the next steps to work with implementing the ideas that came forward. As we work to continuously improve our system, we need to continue to collaborate making sure that all five of the priorities for Alaska's public education system are implemented in concert, from improving student learning to ensuring excellent educators, modernizing the education system, inspiring tribal and community ownership, all while promoting safety and well-being.

Our Executive Director, Dr. Lisa Skiles Parady and our members across every school in the state are ready to work with you to meet the education challenges we face in Alaska.

Sincerely,

A handwritten signature in black ink that reads 'Mary McMahon'.

Mary McMahon
ACSA President

Alaska Superintendents Association

234 Gold St. • Juneau, AK 99801-1101

Phone: (907) 586-9702 / (800) 478-9702 • Fax: (907) 586-5879



November 16, 2017

James Fields, Chairman Alaska State Board of Education
Dr. Michael Johnson, Commissioner
Alaska Dept. of Education & Early Development
801 West 10th Street, Suite 200
PO Box 110500
Juneau, Alaska 99811-0500

Dear Chair Fields and Commissioner Johnson:

Let me begin with recognition of your leadership in initiating Alaska's Education Challenge. As you identified at the outset, Alaska's schools and students face a range of circumstances unique in the United States.

Throughout the process of gathering public input, the Department of Education and Early Development and the State Board of Education have focused on including all stakeholders. We appreciate that you specifically sought superintendents to serve on each Education Challenge Committee. Together, we have a deep understanding of what is needed to close achievement gaps and improve the quality of education in our schools and opportunities.

The Alaska Superintendents Association (ASA) supports this process and many of the good ideas that have been generated from this effort. Change is a continuous process, and as we move forward together, we look forward to collaborating with the important work to come across all of the five priorities for Alaska's public education system: Improve Student Learning, Ensure Excellent Educators, Modernize the Education System, Inspire Tribal and Community Ownership, and Promote Safety and Well-being. Each of these priorities must be inter-woven into the whole to ensure the overall success of our Alaskan students.

Please feel free to call on us in the implementation process, we stand ready to assist. Our Executive Director, Dr. Lisa Skiles Parady, will help coordinate and facilitate with you across our membership to ensure that together we meet the education challenges of today.

Cordially,

Dr. Karen Gaborik, President
Alaska Superintendents Association



November 27, 2017

Alaska Department of Education & Early Development
801 West 10th Street, Suite 200
PO Box 110500
Juneau, AK 99811-0500

To Michael Johnson,

I want to thank you and the department for the opportunity to contribute to the Alaska Education Challenge, the proposed Every Student Succeeds Act plan, and the continued work by DEED to lead Alaska's education system to a coherent consensus around student learning.

NEA-Alaska represents 13,000 educators from across the state. We have appreciated the high level of involvement that DEED has created with our membership. Your leadership, as commissioner, has been instrumental in making this happen. We are confident that we can continue to work with DEED and other leading education groups to find ways to improve Alaska's schools.

In many ways, the work of the Alaska Education Challenge and the positive implementation of ESSA in Alaska's schools is at square one. We have laid a solid framework for success by working together. We have every confidence that we will continue to work together to achieve our shared goal of an excellent public education for every child in Alaska.

Sincerely,

A handwritten signature in black ink that reads "Tim Parker". The signature is written in a cursive, flowing style.

Tim Parker
NEA-Alaska president

First Alaskans Institute

State Board of Education
801 West 10th Street, Suite 200
PO Box 110500
Juneau, AK 99811-0500

To whom it may concern:

"... schools for Alaska Natives are like a meal laced with an unintended, poisonous effect. Along with the promise of preparing us for the future was this poisonous idea... that our Native cultures, our ways of life, our languages, our traditions, our ideas, our understandings of the world, the very societies that were keys to living here for thousands of years, should be stripped from the minds of our children in order to prepare them for a future that will not include Alaska Native cultures. We live with the consequences of this to the present day, and we see the after-effects reverberating through our communities."

— Paul Ongtooguk (Iñupiaq), Alaska Native Education Summit, 2001

The transference of rich cultural knowledge systems that have existed for millennia was violently disrupted with the imposition of Western education through boarding and mission schools beginning in the 1880's and continuing throughout most of the 1900's. Tremendous investments of time and resources (both human and financial) were expended to assimilate Native children throughout this era, and the after-effects continue to manifest today through high dropout rates, negative academic statistics and other social challenges our communities face. Our families, communities and the educators working with them struggle to help our Native students overcome intergenerational traumas associated with this time in order to prepare our children to succeed in school and life.

The history of education within Alaska is a shameful one, but doesn't have to continue to be.

A true *transformation* of the system is critical to reverse the harms that have been inflicted on Native peoples, and to light a path to a richer educational experience that will benefit *all* Alaskans. While it is terrible that the basic respect of tribal authority and governance represents a paradigm shift within Alaska, we appreciate the work this Administration has done to begin changing this. This movement toward meaningful government-to-government collaboration and partnership is an important step in the right direction, and will be critical to the success of our shared vision to provide the best possible educational opportunities for our communities and realize better education outcomes for students.

In this spirit, First Alaskans Institute - a member of the Tribal & Community Ownership Committee - fully supports the Alaska Education Challenge. We will continue to help advance the option for self-governance compacting for the delivery of education between the State of Alaska and Tribes or tribally-empowered Alaska Native organizations. This will allow for the tribes and/or tribally-empowered Alaska Native organizations to exercise their authority, design and prioritize education systems that work for them, and in partnership with the State to assume responsibilities and associated funding to carry out programs, services, and activities that the State of Alaska would otherwise be obligated to provide.

It is clear that Alaska must be prepared to do transformative work on our education system if we really want better outcomes for our children and this state, to do otherwise is to co-sign what we already have and I think we all agree, that is not acceptable. The option for Tribes and the State of Alaska to enter into compacts for the provision of education reflects wisdom to amplify the power of these two sovereigns for better outcomes for all of Alaska's children. We look forward to working in partnership with these efforts to transition to a transformed education system that includes the knowledge, strengths, and cultural fortitude of the peoples of this land.

Sincerely,



Elizabeth La quen náay Medicine Crow, Haida/Tlingit
President/CEO



Jolie Ayyu Paoli, Inupiaq
Vice President/Indigenous Operations Director

Founding Board

William L. (Igglagruk) Hensley
Inupiaq

Roy M. Huhndorf
Yup'ik

Julie E. Klika
Chugach Eskimo

Sam Kilo, Jr.
Tlingit

Janie Leask
Haida-Tsimshian

Oliver Leavitt
Inupiaq

Albert Kookesh
Tlingit

Byron I. Mallott
Tlingit

Morris Thompson
Athabaskan

Mission

True to identity, heritage, and values, Alaska Natives are informed and engaged in leading the decisions that shape the future.



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Good Afternoon Members of the Alaska State Board of Education,

The Association of Alaska School Boards has been heavily involved in Alaska's Education Challenge. We have provided facilitators for two committees (Modernization & Finance and Tribal & Community Ownership) as well as providing outreach through our publication, *Commentary*, to publicize the efforts of the Challenge. We provided recommendations for a school board member to serve on each committee. Additionally we provided staff as content specialists for several committees.

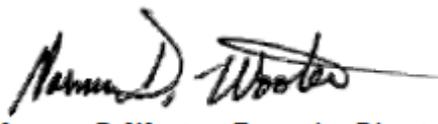
We have frequently stated that Alaska's children only have one opportunity for a K-12 education so it was with a sense of urgency that we agreed to participate in Alaska's Education Challenge. If we fail to provide an excellent education for every child everyday then we have failed our responsibility as education providers.

As we have participated in the process from the beginning it has been exciting to see the transformational recommendations made by the committees and to envision what it might mean for our students and the state of Alaska.

AASB's Board of Directors and staff fully support the committee recommendations and offer our continued support for Alaska's Education Challenge. We are honored to be a partner and commend the Governor, the Alaska State Board of Education, and the Alaska Department of Education & Early Development for their decision to create a better educational experience for our students.



Michael Swain, President

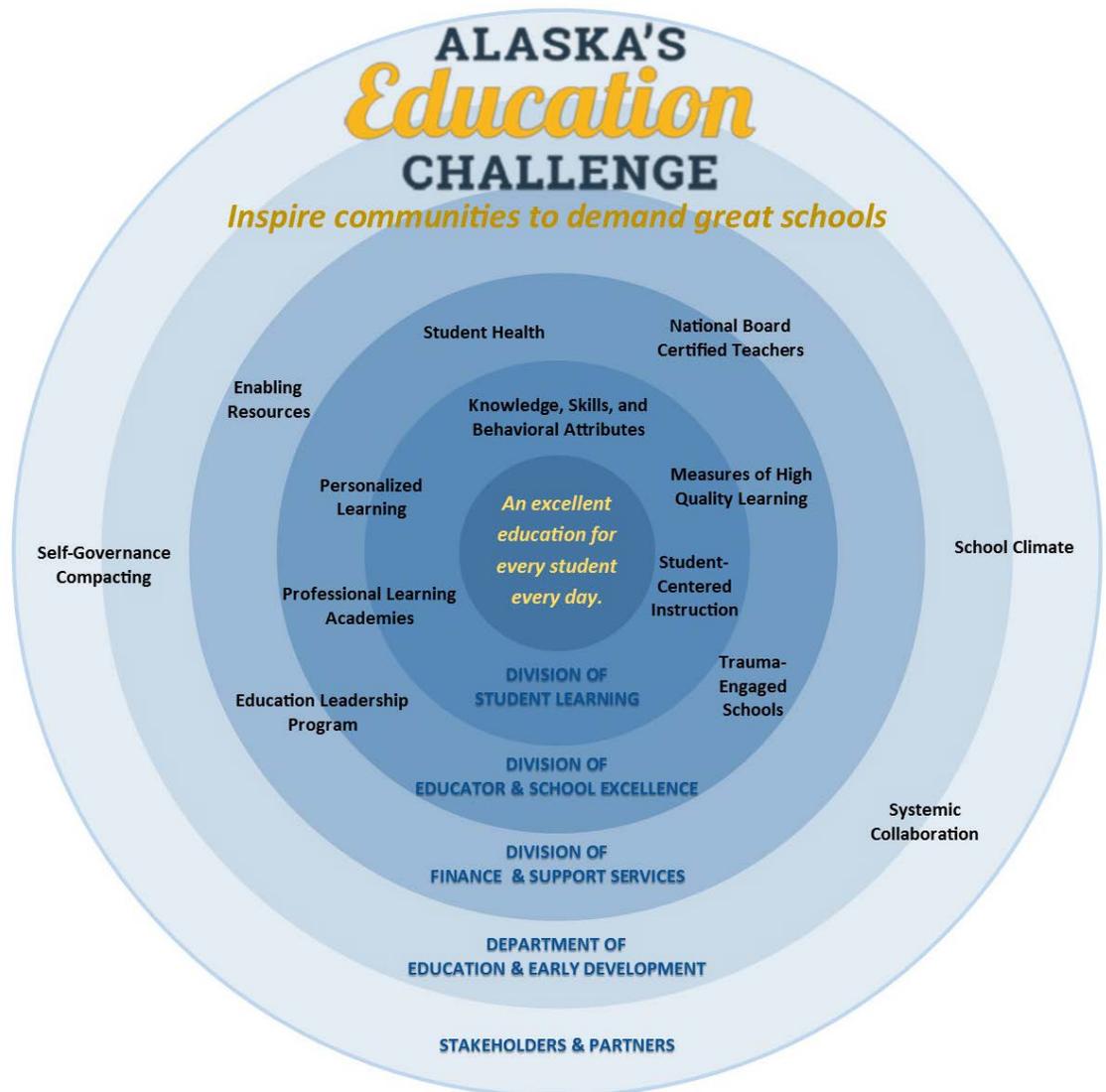


Norman D. Wooten, Executive Director

How DEED Can Support Implementation of the Recommendations

In October 2017, five committees presented 13 recommendations to the State Board of Education. The recommendations were comprehensive and connected. DEED staff reviewed the recommendations and created an inward-focusing graphic that identifies and organizes the overlapping ideas based on where the work would best fit within the department. Many of the recommendations overlap across divisions, DEED as a whole, as well as with stakeholders. This overlap provides the opportunity to continue the collaborative work that built these recommendations, which will be required to accomplish the work.

DEED is comprised of three K-12 divisions that have a specific focus. The Division of Student Learning is responsible for academic standards, statewide assessments, and federal programs. The Division of Educator and School Excellence is responsible for educator professional development, teacher certification, school improvement efforts, and student health and well-being. The Division of Finance and Support Services is responsible for providing services and support to districts through funding, facilities, and child nutrition.



Effective planning and facilitation of this work will benefit from a variety of voices with a broad range of experience.

APPENDIX C

MT. Edgecumbe High School

State Board of Education Report

December 2017



Mt. Edgecumbe High School

Note from the Superintendent



MEHS is off to another great year.

We have implemented a number of changes this year that seem to be working out very well. We have adopted a new student information system (SIS) which includes an improved grading platform; we have made significant changes in our tutoring and study hour system; we are fully implementing a 1:1 computer environment; and we have added a Freshman success course. Both adults

and students have adjusted well to these changes and have seized the opportunity for new learning. We continue to work on increased communication with parents and are working our way through the use of new systems and social media to keep the connection between MEHS and our families alive. MEHS is a great place to be and a great place to learn! In this report, I have provided some detail on our current student body and a summary of the data review around measurable targets that we are doing as part of our strategic plan work.

Current Enrollment Information:

Grade and Gender Distribution

| | Male | Female | Total |
|----|------|--------|-------|
| 9 | 45 | 58 | 103 |
| 10 | 49 | 69 | 118 |
| 11 | 43 | 57 | 100 |
| 12 | 39 | 62 | 101 |
| | 172 | 246 | 422 |



Basic Demographics

90% Alaska Native/American Indian
 11% Limited English Proficient
 73% Economically Disadvantaged
 113 Different Alaska communities represented



| ASAA Size of Home School | | |
|--------------------------|-----|-------|
| 1A | 229 | 54.3% |
| 2A | 27 | 6.4% |
| 3A | 97 | 23.0% |
| 4A | 67 | 15.9% |
| Undetermined | 2 | 0.5% |

| Region | | |
|--------------|-----|-------|
| Big 5 | 59 | 14.0% |
| Far North | 63 | 14.9% |
| Interior | 19 | 4.5% |
| Southcentral | 21 | 5.0% |
| Southeast | 48 | 11.4% |
| Southwest | 210 | 49.8% |

Strategic Plan Work:

Measureable targets

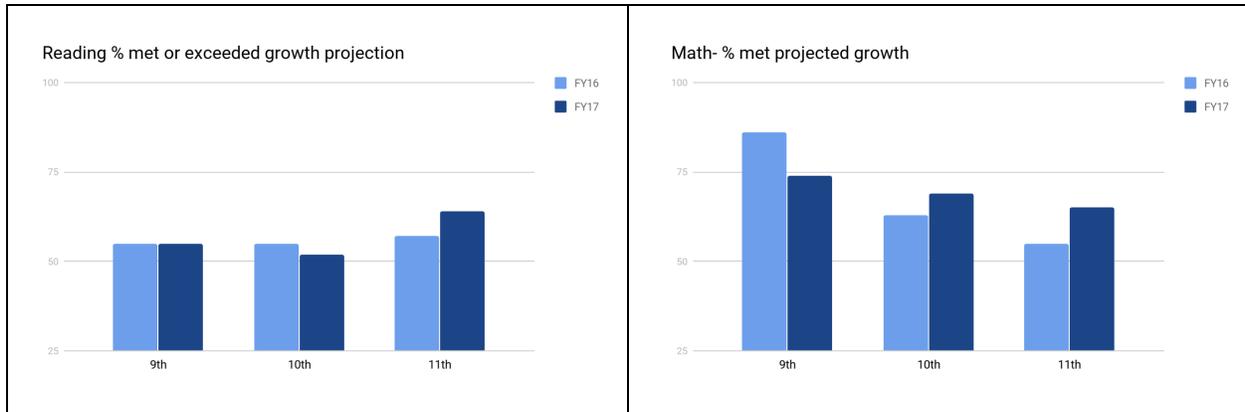
One of the major goals within the MEHS strategic plan is to develop a systematic process and refined procedures for collecting, analyzing, and utilizing student achievement data for continuous improvement. This goal permeates many things that we are doing with data. A specific activity worked on last year was to identify key measures for school-wide data review. Last year I shared with you five key areas identified by the administrative team with initial information on identified indicator data sources. Below is a re-statement of each of these areas along with a summary of where we are in identifying and using indicator data.

Academic Growth

MEHS students will demonstrate an accelerated or appropriate academic growth

We have worked on the use of MAP assessments as an indicator of growth. For 9th and 10th grade we are comparing student growth to the national average, and for 11th grade we have set a target growth of 2 points. We are also looking at the ACT/SAT scores for 11th and 12th grade students who take the test more than once. Although a change in the ACT/SAT may be heavily influenced by experience rather than actual academic growth, we recognize this test as useful for many of our students and thus an appropriate focus for our older students.

Our goal is to see greater than average growth for students who are below average and at least average growth for those above average. We reached above average in both reading and math for all grades levels, with higher growth averages in math (average = 50%)



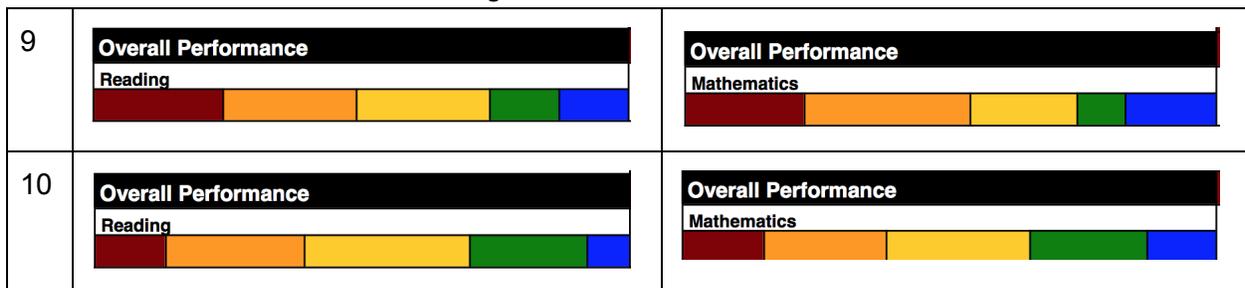
In looking at data last year, we realized that our greatest math growth occurs in early grades and our greatest reading growth in later grades. This has provided us with an area of focus for growth this year. We have put into place some additional early interventions in reading and have revised our highest level math classes and options.

Academic Achievement

MEHS students will demonstrate proficiency at appropriate grade or post-secondary level

We will be setting indicators with the PEAKS this year as we become more familiar with this assessment. In reflecting on last year, we utilized MAP assessment and ACT/SAT scores in exploring this target. Although many of our students achieve at or above grade level, particularly by 11th grade, we are looking at post-secondary readiness scores for opportunities for further work. It is often perceived that MEHS only accepts high academic performers, however the selection criteria set in statute has additional targets that result in a fairly average distribution for incoming 9th grade students. Our goal of higher-than-average growth and the myriad of experiences we offer are designed to have an exit (graduating) profile of high achievers regardless of their entrance status.

Quintile breakdowns from MAP testing Fall 2017.



Red=0-20%, far below; Orange 21-40%, below; Yellow 40%-60%, average; Green 60%-80%, above; Blue 80%-99%, far above

Graduation/ Post-Secondary Plan

MEHS students will have a clear post secondary plan and be prepared to follow that plan

MEHS has used Alaska Career Information Systems (AKCIS) for career planning in the past and we have a process for students to select courses and career pathways.

We also have many opportunities for career awareness and exploration.

Most of our students have a clear plan, but we have not collected this information as data. Data we have identified for this goal include: Number of students with a plan, number of students who apply and are accepted to a program before leaving MEHS, and the number of graduates that attend a program in the fall.



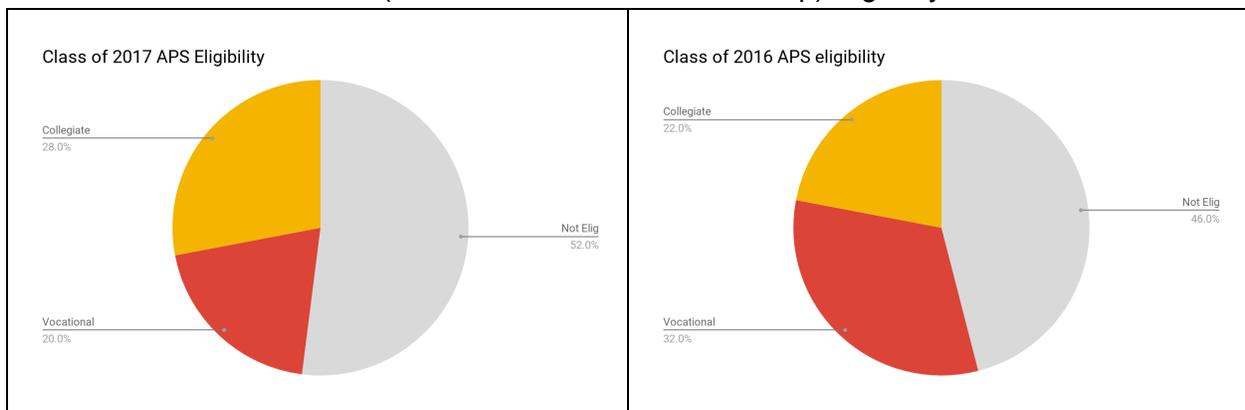
We are working internally to gather data on plans and applications. We have purchased the National Clearinghouse data as indication of college enrollment the fall after graduation. This national database provides information on our graduates who attend 2 and 4 year colleges. It will not provide information on vocational programs, but it will be a consistent data set that we can track for our trends.

College and Career Readiness

MEHS students will demonstrate a readiness for their selected post-secondary plan.

We have adopted the “Redefining Readiness” matrix as our index for readiness. Since this data matrix requires reviewing several data points, we are working on an internal system to track this information.

We have also identified APS (Alaska Performance Scholarship) eligibility as an indicator.



We have identified performance on readiness exams as an important indicator. One of our first goals is to be sure that 100% of students take an exam aligned with their career path.

Goal: have every senior have completed the most appropriate readiness test for their pathway
Military - ASVAB
Vocational - WorkKeys or TABE
College - ACT or SAT

In regards to college readiness scores on the ACT/SAT, we have used these intensely with individual students, but have not used these as a school improvement indicator. We are working on gathering this data in a school-wide view to best serve this purpose. In this process, however, we have identified that too many of our students are falling below college readiness benchmarks in one or more subjects and have targeted this for an area of improvement.

Social Emotional/ Healthy Living Skills

MEHS students will participate in activities that build healthy life skills.

We are still working on the best indicators for social emotional and healthy living skills. We are using a retention rate as an indicator of our social/emotional support system.

2016-17 school-year retention rate: 91%

2016-15 school-year retention rate: 87%

We are still working on internal ways to track other indicators of this important category.

Curriculum Work

We are continuing our year-long focus on improving our curriculum review and adoption process. We have identified a committee who will be revising the process for review and ultimately approval by the advisory board to then be forwarded to the State Board. Committee members include teachers, administration and advisory school board representation.

Pool Progress



The swimming pool is continuing with construction. It is anticipated to be completed in January. Principal Bernie Gurule has headed up a pool committee that is planning and prioritizing activities and class development for students. We are planning to offer credit classes next year and focusing on intensives and activities this spring. With the completion

date already into the second semester and continued concern on the ability to operate, this seemed to be the best plan. We are working through the appropriate state systems to reclassify an existing PCN to a pool manager position.

Some General Highlights

MEHS continues to work on striving for continuous improvement in all areas with the areas of focus for the year. Here are just a few highlights from our work in these areas:

Teachers are utilizing google classroom and the google suite to maximize feedback and interaction between students.

Implemented a new grading program along with a student information system that is providing more information to parents and tutors in supporting students own monitoring and using grades as feedback.

Implemented a new Freshman Success course that is proving to be successful with some of the lowest number of freshman failing grades noticed in years.

Revamped tutorial and study hour system with significant success. A committee continues to meet and make adjustments for continued improvement in this key component that links the academic and residential support settings.

Continued improvements to our online application and enrollment process with direct feed to our student information system to make the application process more electronic and efficient.

Working to continue to revise on-site procedures for purchase requests and travel to be more efficient and effective.



2017-18 Focus Areas
Messaging MEHS
Data-informed Decisions and Monitoring
Coordinated and Effective Student Support Services
Engaged, Relevant, Rigorous, Bell-to-Bell Instruction
Interrelated Academic and Residential Programming
Mission-Driven Department Work