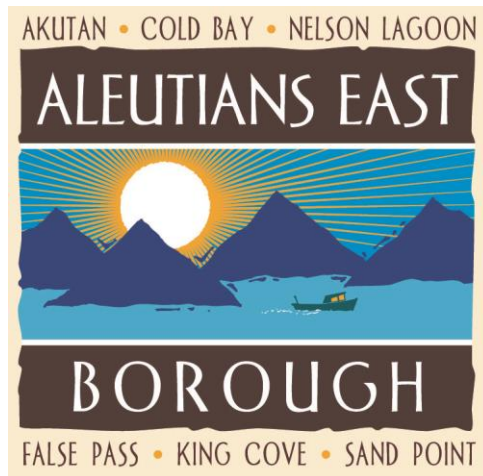


Aleutians East Borough Assembly Meeting

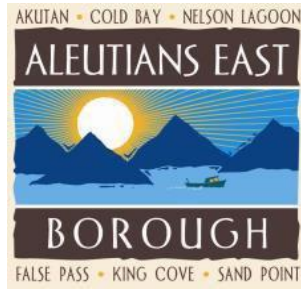


NO Workshop

Meeting: Thursday, September 12, 2024– 2:00 p.m.

ROLL CALL & ESTABLISHMENT OF QUORUM

ADOPTION OF AGENDA



Agenda

Assembly Meeting

(packet available on website www.aleutianseast.org)

Date: Thursday, September 12, 2024

Time: **NO WORKSHOP** **MEETING: 2:00 p.m.**

Location: By videoconference in each designated community location below:

King Cove AEB Office

Sand Point AEB Office

Cold Bay City Office

Akutan City Office

Nelson Lagoon Corp.

Anchorage AEB Office, 3380 C

Street False Pass City Office

All communities will be provided with conference calling information for the designated location in your community. Public comments on agenda items will take place after the adoption of the agenda. The meeting will also be broadcast on KSDP Public Radio.

ASSEMBLY MEETING AGENDA

1. Roll Call & Establishment of Quorum
2. Adoption of the Agenda
3. Public Comments on Agenda Items
4. Conflict of Interest
5. Minutes
 - August 8, 2024 Regular Meeting Minutes
6. Financials
 - Finance Director's Report – Informational Only
 - July 2024 Financials (Caselle Version)
 - July 2024 Financials (BDS Version) – Informational Only
7. Investment Report
 - APCM July 2024 Investment Report
8. Consent Agenda
 - Resolution 25-08, Appointing Election Judges for the October 1, 2024 Regular Borough Election
 - Resolution 25-09, Appointing the Canvas Committee for the October 1, 2024 Regular Borough Election
 - Resolution 25-10, Disposal of Surplus, Obsolete or Unneeded Supplies

9. Public Hearings
10. Ordinances
11. Resolutions
 - Resolution 25-11, Amending the Aleutians East Borough Employee Handbook
 - Resolution 25-12, Authorizing the Mayor to Amend the Memorandum of Understanding between the Aleutians East Borough and the Aleutians East Borough School District for the Sand Point K-12 School Major Maintenance Project
12. Old Business
13. New Business
 - Strategic Plan Quarter 2 Update
14. Reports and Updates
15. Assembly Comments
16. Public Comments
17. Next Meeting Date
 - October 14, 2024 Special Meeting, 2:00pm, Workshop 1:00 pm
18. Adjournment

***All materials pertaining to this meeting are available on the Aleutians East Borough website.**

**COMMUNITY ROLL CALL &
PUBLIC COMMENT ON AGENDA
ITEMS**

CONFLICT OF INTEREST

MINUTES

CALL TO ORDER

Mayor Alvin D. Osterback called the Aleutians East Borough Special Assembly Meeting to order by videoconference in each community on August 8, 2024 at 2:00 p.m.

ROLL CALL

Mayor Alvin D. Osterback	Present
Brenda Wilson	Present
Jim Smith	Excused
Chris Babcock	Present
Josephine Shangin	Present
Paul Gronholdt	Present
Warren Wilson	Present
Tom Hoblet	Present

Advisory Members:

Samantha McNeley, Nelson Lagoon	Present
---------------------------------	---------

Quorum was present.

Staff Present:

Anne Bailey, Administrator
Talia Jean-Louis, Assistant Administrator
Glennora Dushkin, Administrative Assistant
Ernie Weiss, Natural Resources Director
Charlotte Levy, Fishery Analyst
Beverly Ann Rosete, Borough Clerk
Jacki Brandell, Finance Director
Seward Brandell, Accounting Clerk
Others: Mike Franklin
George Barker

ADOPTION OF THE AGENDA

Chris moved to Adopt the Agenda, second by Josy

Hearing no objections, the Agenda will stand as presented.

COMMUNITY ROLL CALL AND PUBLIC COMMENTS ON AGENDA ITEMS

The communities of King Cove, Sand Point, Akutan, Cold Bay, False Pass, Nelson Lagoon and the Anchorage office were participating by videoconference. Also broadcast on KSDP radio.

CONFLICT OF INTEREST

Mayor Osterback asked for any potential **Conflict of Interests** to discuss. There were no conflicts on agenda items.

PRESENTATION

FY2024 Audit Discussion by BDO George Barker

George Barker introduced the BDO team consisting of himself, Bikky Shrestha and Michelle Kiese. He continued to outline the responsibilities of BDO as the AEB's auditor. Their role is to perform an audit on the Borough's financial statements and determine whether the information that the management has prepared and presented, and all materials has been prepared in conformity with accounting principles of GAAP. As a municipal government, the AEB's audit was performed in compliance with government audit standards and requirements that are unique with respect to the government. The audit strategy is also outlined in the report provided. There are no new accounting standards that must be implemented. Barker said they always consider things like internal control, policies and procedures. They also look at the broader regulatory environment and outside economic factors that could affect the Borough. A big focus of their audit is understanding the Borough's internal control, though they do not test internal control for the financial statement audit purposes, it influences the design of their audit procedures. There are 3 risk areas identified in the risk assessment, Management Override of Controls, Revenue Recognition, and IT Superuser Access Rights/Segregation of Duties. Other risks were outlined in the report. Their audit strategy involves extensive partner involvement in all aspects of the planning and execution of the audit. Their goals include focusing resources on high-risk areas and other areas of concern for management and the Borough Assembly. BDO will plan and perform the audit in accordance with the Government Auditing Standards. They will consider the Borough's internal control over financial reporting. They will perform tests of compliance with laws and provisions as it relates to financial statements. The timeline for this audit will be August 2024 to December 2024. Field work is scheduled between September and October. The goal to release the reports on Financial Statements will be by the end of December 2024. It is important to know that BDO is independent from the Borough. Information about cyber risks is also included in the report.

This year there are no major new accounting standards, there is maybe 1 or 2 that will take effect next year but nothing that will alter the Borough's accounting policy. BDO will also include a footnote to the financial statements that has a brief summary of each accounting standard.

Paul asked with the Borough's new accounting software implementation, is the BDO going to incorporate any information regarding this and how will it fit into the audit. George Barker responded, no, but they will have conversation with the Finance department and Administrator Bailey to understand how things are going and to have an idea. Their audit is for the fiscal year ending June 30, 2024. They will not be reporting about it this time but that will be expected next year. With the accounting conversion like this, they have specific procedure that they perform to make sure that all the date has converted from one year to the next and the balances has rolled forward properly and capture completely in the new accounting system.

MINUTES

July 17, 2024 Regular Assembly Meeting Minutes

MOTION

Brenda moved to accept the July 17, 2024 Assembly Meeting Minutes, second by Tom

Hearing no corrections, Minutes will stand as written.

FINANCIAL REPORT

Unaudited June 2024 Financials

MOTION

Josy made a motion to approve the unaudited June 2024 Financials Report and second by Warren

Administrator Bailey said this is the end of fiscal year 2024. A few things to highlight are Interest Revenue, which far exceeded our expectations that we set in May of 2023. We received about \$959K more than we expected meaning we are investing our money wisely. On the other hand, the Raw Fish Tax came in significantly lower than what we anticipated. We budgeted for \$4M but only received about \$2.7M. In June 2024, we only received about \$241K which is only 40% of the 5-year average. For the Shared Fish Tax, we received higher than what we anticipated, we budgeted for \$1.9M but received about \$2.64M. FMA1, FMA2 and PLO-95 Payment in Lieu of Taxes came in a little higher as well. So even though the Fish Tax was low, with everything else that came in the Revenue side in general fund we still came in higher than anticipated. As far as expenditures go, we came in high with some items.

The grant program has been reconciled and the numbers should be accurate and all the permanent fund earnings have been accounted for and appropriated. Fund 22 is the Helicopter and Terminal building, the helicopter operation cost us about \$857K to operate this year.

Paul commented that Peter Pan canned goods has approved its sale to Silver Bay, is that taxable. Follow up question, Is the sale of cannery taxable under the Borough Code? Administrator Bailey said no. In response to the first question, those fish product has already been taxed when the fish was received. For the 2nd question, no, in our code there is nothing about sales of cannery or anything in that nature.

ROLL CALL

Yeas: Brenda, Chris, Paul, Warren, Tom, Josy Advisory: Samantha

Nay: None

MOTION CARRIED

INVESTMENT REPORT

APCM June 2024 Investment Report

CONSENT AGENDA

PUBLIC HEARINGS

ORDINANCES

RESOLUTIONS

Resolution 25-06, Authorizing the Mayor to Negotiate and Execute a Contract with UIC Nappairit, LLC to Provide Construction Services for the Cold Bay Clinic Renovations Project in an Amount Not to Exceed \$2,150,000

Chris made a motion to approved Resolution 25-06, second by Brenda

Administrator Bailey said the Aleutians East Borough received \$2,000,000 from the Health Resources and Services Administration for the renovation of the existing Cold Bay Health Clinic. The Borough has hired

DOWL to conduct the 35% Design; the 65% Design; Final Design and Permitting; Bidding and Construction Contract Execution and Construction Administration and Close-out.

On October 24, 2023, DOWL released the RFP for the Cold Bay Clinic. The Borough solicited qualifications and pricing information from General Contractors (GC) for renovations to the clinic in Cold Bay. The GC will serve in a Construction Manager/General Contractor role acting as a partner in the Borough and their project team. On November 3, 2023, a Pre-Proposal Meeting for the Clinic was held. Three proposals were received, and the Selection committee reviewed the proposals. UIC Nappairit, LLC scored the highest and a resolution to contract with them was executed via resolution 24-20. Phase 1 of UIC's work included Pre-Construction Services where they will consult with the design team during the remainder of the architectural and engineering design phase. During this phase they are helping to develop a final cost estimate to construct the project; provided a constructability review; prepared a detailed schedule and provided subcontractor pricing. At the April 11, 2024 Assembly Meeting, the Assembly approved Resolution 24-37 authorizing UIC to proceed with early release work for the Cold Bay Clinic Project. Phase 2 includes construction services. UIC has provided their construction cost estimate in the amount of \$1,889,197 for the base bid work, which includes the \$42,000 in early release work resulting in \$1,847,197 need in funding. UIC also provided a \$192,029 cost estimate for add-alternate items. The \$1,847,197 in base bid work will be paid for out of the HRSA Grant Line-Item E 20-429- 000-871 and the Cold Bay Clinic Line-Item E 20-220-620-850. The add-alternate items in the amount of \$192,029 will be paid by Eastern Aleutian Tribes or the Borough through the Cold Bay Clinic Line-Item E 20-220-620-850. A small contingency request has been included, which the Borough also has funds for if needed.

Chris asked if the clinic is going to stay operational during the construction. Administrator Bailey responded yes, they will be working with Eastern Aleutian Tribes and City of Cold Bay in construction segments. Chris continued to ask if the structure will stay the same but just revamping the inside, and the exterior is something that we must find funding? Administrator Bailey responded, yes and no, some of the exterior work is already included in the add alternate. The only thing we are not doing is disrupting the soil because of all the contaminants. Chris asked if there will be a drawing of what it will look like inside. Administrator Bailey responded there will be schematic design for it. There will be some walls that will be removed but nothing too significant. Chris asked if that could be shared with the Assembly. Administrator Bailey said yes.

Warren asked when the roof was built. Administrator Bailey responded that about a year or 2 years ago EATS did work on the roof and replaced it.

Paul asked where the bulk is of this \$2M coming from. Administrator Bailey said the HRSA grant that we received through Murkowski earmark for the clinic. Paul asked when we received that grant. Administrator Bailey said probably August 2022. Paul asked when the estimated date of completion is. Administrator Bailey said sometime in 2025 but can't remember it and will give a more accurate date after that meeting.

ROLL CALL

Yeas: Warren, Tom, Josy, Chris, Paul, Brenda Advisory: Samantha

Nay: None

MOTION CARRIED

Resolution 25-07, Authorizing the Mayor to negotiate and execute a contract agreement between the Aleutians East Borough and Professional Growth Systems for strategic planning services in an amount not to exceed \$30,000

MOTION

Chris made a motion to approved Resolution 25-07, second by Josy

Administrator Bailey said the Aleutians East Borough hired Professional Growth Systems (PGS) to provide strategic planning services for the Borough since 2017 and would like to continue their services from March 1, 2025, to February 28, 2026.

Paul commented that he will not support it.

ROLL CALL

Yeas: Josy, Brenda, Tom, Warren, Chris Advisory: Samantha

Nay: Paul

MOTION CARRIED

OLD BUSINESS

- Sand Point Pool Discussion – Superintendent Mike Franklin Superintendent

Mike Franklin said that the last time the pool was assessed, it is still leaking over 2,000 gallons of water a day. At that rate both the city pump and releasing chemicals in the ground, his assessment is that the pool can't run that way. Until there is a better solution and until we find a grant to build a new pool, the Superintendent elected not to open the pool.

Administrator Bailey added that we have done numerous items to the pool. DOWL has determined that it can be opened for business however as Superintendent stated that the cost to run it does not make any sense. In the meantime, Administrator Bailey directed the staff to dig into find grants that may help rebuild or build a new pool. So far, we have not find anything. We can keep looking and maybe able to piece certain grants together. The Borough is still proceeding with the DEED Grant which includes repairs to the locker room and portions to the pool area that surrounds the pool.

Paul commented that the pool is a very important part of the infrastructure for the kids, city and the Borough and he'd thrown possible ideas and suggestion but never seems to go very far and nobody wants to follow up on this low cost preliminary option that will not commit us to spending money. Paul suggested the contractor that is in town that is currently doing construction work for the local tribe. Perhaps this contractor will have a fresh eye on the pool. Fellow Assembly members have talked to the community members, and this is an important thing in the community. We have to look for money to fix the pool and he thinks that we are missing a few steps in attempting to do something about this pool.

Chris said he disagreed with Paul. The administration is doing far more than what they really have to do. We have an engineering firm, DOWL, that we are paying money for to look over out sites and we are taking that information and trying to do things to the pool. Yes, there is a contractor in Sand Point but maybe they are not a contractor for swimming pools. We must realize that things within schools have to go through licensed engineers and not something we can just hire off the streets. He thinks the Assembly and Administration has been doing a tremendous job but a little disappointed that we just keep putting bandages on the pool and the school. He thinks it is time to see what is out there grant wise for pool and possibly a new school. And he agrees with Superintendent Franklin, why open a pool if we are going to lose 2,000 gallons a day.

Warren commented that if we find some grant funding for a new pool, maybe we can put it in King Cove and heat it with the excess heat by the powerhouse up at the school. Ww are here as a Borough to take care of the education and the schools, that is an obligation we have to fill. He can't believe that DOWL cannot find a diagnosis of where the water was leaking. He commends Anne for working on this problem. It is for the needs of our students and school districts. Learning to swim is a must in our area. He has no problem pursuing to find where the leak is.

Brenda commented that all the work on the pool has been tremendous and really proud that we pursue to fix some of the issues. She thinks that we have to research how to rectify the situation. It is very important for the people on our region to know how to swim especially for young people as they grow. All of our school were able to go here, it also benefited the community and the elderly. And when people from other community's travel to Sand Point, they were able to utilize that pool. She doesn't want to give up on this pool. And thinks that we still have to pursue and find funding for the pool to have it fixed.

Chris asked what the life expectancy of the Sand Point pool was. Administrator Bailey responded that we far exceeded the life expectancy of that pool. She can't remember when it was built but the pool liner has been replaced and now it is up for another replacement. It has far exceeded its useful life. Chris commented about the pool in Dutch Harbor going through a similar issue. He agrees that the pool is very important and needs to be operational.

Mayor Osterback commented that he is in Dutch Harbor when they replaced the pool, and he thinks the pool here was put in about the same time as Dutch. Chris thinks that having a concrete pool is easier to fix than aluminum.

Josy commented that the Sand Point Pool construction was completed in 1982. Akutan as well as other schools in the region have benefited on this pool and we must find grants to keep this pool open. Akutan has not gone to Sand Point recently since Unalaska is closer and easier to get to. Josy agrees with everyone, the pool needs to get repaired.

Mayor Osterback commented that this project has been driving us crazy for a long time now, for some reason this pool has been stumping everyone even the engineers. We have to keep trying to figure it out and find some grants to help fix the pool.

Paul made a motion to explore all the options to reopen the swimming pool second by Josy

Chris asked for clarification as to what exactly Paul wants. He commented that the administration already has a directive to try to do whatever they can to get that pool up and running.

Paul responded that it is a motion to put in writing that the Borough is working on to get the pool open. That way it is on record that we are supporting in opening the pool.

Mayor Osterback asked if this is voting on nonconfidence that the administration is not doing what they are supposed to be doing? Paul responded no.

Brenda commented that this motion is counteractive to what we are doing because it will supersede anything else we are doing in the Borough and we will just forward it to be the most important thing that we are working on. She thinks the Assembly has already given the administration directive to work on it. This is

only for a discussion point. Brenda continues to state that if some of the Assembly voted no, that doesn't mean they are not supporting Sand Point Pool.

Tom agrees. He thinks the Borough has a directive already to move forward about the Sand Point Pool. He is in support of fixing the pool.

ROLL CALL

Yeas: Josy, Paul

Nay: Chris, Warren, Tom, Brenda Advisory: Samantha

Motion Failed

Brenda commented that she's been in full support to have that pool reopened and we have made that priority in our discussions and meetings. Even though it is not on the agenda, we discussed it almost every single meeting. Brenda thinks the staff has a directive enough from the Assembly every month.

Chris commented that even though he voted no, he is in full support of the pool and this motion that we try to pass tries to show our Administration that they don't really care about the pool in Sand Point. We are kind of blindsided by this motion. The Borough Assembly and Administration was trying to do the best we can to get the pool up and running but with the conditions that Superintendent Franklin said 2000 gallons a day it's not going to be operable. He fully supports the pool, but we need something that is operational.

Warren commented that after the big earthquakes a few years back, King Cove had a few water leaks on their water system, and it was tough to find it. So, he understands the situation with the pool. He said we have done a lot of repairs to the pool but still losing 2000 gallons a day and unfortunately the school year is approaching, and we still have issues with the pool. He said we will eventually fix it, nothing happens overnight especially in rural Alaska.

Mayor Osterback commented that we have been trying our best to have this pool fixed. It is very important for the Administration to get it up and running. Mayor Osterback said he knows how important it is to have a pool, but we are going to make sure this is done right.

- **King Cove School Fire Discussion**

Administrator Bailey said on March 28, 2024, a fire occurred at the King Cove School. A claim was filed with AMLJIA. On April 22, 2024, Administration signed a contract with DOWL to conduct the following: Phase 1 – Site Visit and Assessment Report (\$13,007 Lump Sum) and Phase 2 – Construction Restoration Administration (\$21,120 Time & Materials). On May 3, 2024, Administration entered into a short form contract with Roy Briley Contracting in the amount of \$6,644 to assess the fire damage at the shop. On May 7, 2024, DOWL and Roy Briley Contracting evaluated the shop located in the King Cove School. Numerous damages were observed due to the fire and smoke. The proposal for the school came in at around \$800,000. The proposal was then sent to AMLJIA for review and since the estimate is over \$500,000 AMLJIA had to send the information to their reinsurance and now the reinsurers are involved. The reinsurers scheduled a trip to King Cove on June 18th and Ashwater Burns went out with them to assess the building and have them also conduct the work to remediate the situation. The reinsurers have called this an Emergency Mitigation project. Based off this, the Administrator has determined this to be an emergency and will be authorizing a contractor to go out, which is permitted per our code. The Borough selected Ashwater Burns to do the work and will send AMLJIA a Direct Pay

Authorization for AMLJIA to pay Ashwater Burns directly. DOWL and Ashwater have had discussions regarding materials and other items. Ashwater plans on being out in King Cove in the next two weeks to conduct the repairs, which are anticipated to take approximately 3 weeks to complete.

Chris asked what the Borough will have to pay in regard to King Cove School Fire. Administrator Bailey responded that all the work related to the King Cove School Fire will only cost the Borough \$50,000, which is our deductible. Everything else will be sent directly to AMLJIA. At this time, the Administrator does not have the final estimate, but they are saying it is less than \$500K.

Warren commented that he stopped by at the shop to check the work being done, the plumbing is done, and the electrician was there and 2 other guys that will start scrubbing everything down. The sheet rock was back on the wall and the place was repainted. Things are moving along good and hopefully it will be done before the school year starts.

NEW BUSINESS

REPORTS AND UPDATES

Administrator's Report in packet. Highlights below:

Akun Dock & Breakwater - On July 16, 2024, Lieutenant General Spellmon signed the Akutan Chiefs Report, approving and forwarding the Corps recommendation for Navigational Improvements to Congress for authorization within the Water Resources Development Act. Once authorization is received, the Corps will proceed into the Preconstruction Engineering Design phase of the project. The Water Bill has been approved. On July 19, 2024, the Army Corps of Engineers forwarded the fully executed Programmatic Agreement to the Borough.

Cold Bay Dock -The Aleut Corporation has confirmed that the Frosty Fuels' pipelines on the Cold Bay Dock have been repaired. They used a company to come out and repaired had been finished with a certified welding inspector and they are now delivering fuel through the pipeline delivery.

For the Dock replacement in Cold Bay, the State has issued their RFP for environmental and design services. We expect that those proposals are due back on August 26 and with that project, construction will be completed. We will start June 2027 with a completion date of 2030.

School Maintenance Items – There is a lot of maintenance going on in the schools.

Akutan School Work: Kuchar Construction has put their supplies on the August barge and is scheduled to arrive tomorrow and their crew will start coming in Saturday. We are expecting that back stairway to be fixed in the next 3 weeks. The work includes replacing the back stairs to the mechanical room; repairing the back stairway on the northside of the building; repairing the exterior stairway on the west side of the building; conducting a window inventory and assessment and conducting a few other maintenance items while onsite.

Sand Point Harbor Float - On July 11, 2024, M&N submitted the revised NEPA Environmental Assessment to MARAD for their legal review. MARAD had some questions and the updated NEPA was sent to MARAD on July 29, 2024. As soon as the Finding of Not Significant Impact is issued, the project can go to bid.

Sand Point School DEED Grant – We have signed the pre-construction services with UIC Construction, that means they will help with the 95% design for that project and hopefully we will get a construction quote and be able to finish that project by June 2025. An agreement with EHS was also signed for the hazmat survey which is a requirement prior to any construction.

Mayor Osterback asked if we get everything was signed off on the Sand Point Float project, will this project be completed by the end of 2025 calendar year. Administrator Bailey said she will have to check the dates.

Paul asked if there is an opportunity to schedule with whoever is designing the Cold Bay Dock at the same time as Assembly meeting so that Assembly can comment and get an update. Administrator Bailey responded that the company that is hired, they are tasked with public outreach. So, they are going out and talk to everybody regarding the projects and get comments.

Mayor Osterback commented that the Borough will have a say on the dock design.

Assistant Administrator's Report in packet. Highlights below:

Healthy & Equitable Communities (HEC) Grant: On July 26, 2024, with the assistance of APICDA, Paul Mueller traveled to Nelson Lagoon to uncrate and set up the morgue. The originally planned location for the False Pass morgue at the clinic is no longer available because the VPSO needs that space for fire equipment. With the help of the VPSO, the contractor, and Paul Mueller, they have found a suitable alternative location. However, this will require demolishing a wall and reinforcing the floor to support it. The work is expected to be completed this month. In terms of the morgues for Cold Bay, it arrived in Cold Bay clinic, and they are also doing renovation. The State of Alaska extended the Borough's deadline to submit the final pay application for the Cold Bay generator until 9/30/2024.

ICE Services: Microsoft Teams Phone Transition: The Borough has transitioned from ACS phones to Microsoft Teams phones as a cost-saving method. ICE Services has procured the Teams phones licenses, configured the users, Extensions, and Phone Tree, received the physical handsets, and prepared them for deployment. If this transition runs successfully, the Borough will consider transitioning the Sand Point and King Cove offices. Ice is also planning to make a trip out to King Cove to set up the data back up and the SonicWall.

ISO Tank Purchase: I contacted Jimmy Doyle, the president of Weaver Brothers INC., to discuss purchasing and delivering a new ISO tank to Akutan. The Borough is working to coordinate with Coastal Transportation's sailing schedule and Weaver Brothers INC. on delivering the tank to Akutan.

Maintenance Connection: Administration continues to utilize Maintenance Connection from SERCC, where the Borough can perform tasks such as processing maintenance requests, creating work orders, setting up preventive schedules, creating purchase orders, and reordering inventory.

Paul commented that tanks rust from the inside when water gets at the bottom of the tank.

Natural Resources Director Report in packet. Highlights below:

North Pacific Fishery Management Council: A report by Nat Herz is linked in my report, Anne Vanderhoven keeps her seat on the NPFMC, and NMFS then formally announced July 31st additionally that Alaska nominees Brian Ritchie and John Moller will fill the seats previously held by Andy Mezirow and John Jensen. At this time there are only 10 voting seats on the council. The NPFMC meets at the Egan Center September 30 – October 9 (SSC 9/30-10-2, AP 10/1-10/4, Council 10/3-10/9). The September meeting agenda includes proposed groundfish specifications, final BSAI crab specs, review of the Observer program annual deployment plan and initial review of the pelagic trawl definition analysis. The Council reviews several rationalized programs this cycle: Amendment 80 in December and the AFA and the CGOA Rockfish programs in April.

Alaska Boards of Fisheries and Game: The proposal books for either are not out yet. Board of Fish Agenda Change Requests are due August 30th. On-time public comments on ACRs are due October 15. The Board Work Session is October 29 & 30th at the Egan Center in Anchorage. Proposals for the 2025/2026 meeting cycle, including the February 2026 Area M/Chignik finfish meeting, are due April 10th, 2025. The full Board meeting schedule for the 2024/2025 cycle can be found in the link provided in my report. The Board of Game will consider Central and Southwest Alaska game proposals (including Game Management Units 9 & 10) this cycle at a meeting in Wasilla, January 10-17. We are looking to see if there will be agenda change request for the Board of fish for the work session in October. There won't be any public testimony but we will have a chance to submit written comments.

Salmon This season Nelson River has achieved the largest total Sockeye escapement (numbers of fish) on record; a cumulative total of 729,766 Sockeye before the weir was pulled July 22. The Nelson River escapement goal is 97k to 219k; the 10-year average escapement for 2013-2022 is 216,516. Nelson Lagoon Sockeye salmon harvest exceeded 200,000 fish by the end of July – equaling over one million pounds Nelson Lagoon Sockeye harvest. The 10-year season average Nelson Lagoon Sockeye harvest for 2013-2022 is 188,507.

Natural Resources Tasks: Charlotte and I finished the report that was mandated in Resolution 25-05 and that was sent to the administration. We will now be working on a comment letter on the petition and to list GOA Chinook under the ESA. I am also working with the AEB Attorney to finalize a new BSAI crab Right of First Refusal agreement with Aleutia/APICDA for Port Moller crab, and to solve an issue with the KC ROFR.

We are looking at the AEB-owned airstrips in Port Moller and Sandy River maintenance issues and solutions. Reports say the Port Moller strip is being well-maintained, the Sandy River Lodge airstrip is in need of major maintenance. The Sandy River 'Big Strip' is reportedly completely overgrown.

A fish tax by species chart is included in my report.

Chris asked who is taking care of the maintenance of these airstrips and how much it costs a year. Natural Resources Director Weiss said we have not been doing any maintenance in airstrips. We got a call from APICDA and they were worried about the one on the Lodge. Before APICDA took over the Sandy River Lodge, they gave us maintenance on it. On Port Moller, we had an understanding with Peter Pan that they will maintain it. Port Moller is in good shape. APICDA is worried about the one with the lodge, and the big strip has completely grown over. We have not done any maintenance on it and it is kind of use at your own risk.

Paul asked if that airstrip is listed in official State document as a certified airport or who determines if it is actually an airstrip or not. The Natural Resources Director responded that he does not think it is certified by anybody. It is not long enough. We owned the land, I do not think it is certified and is use at your own risk.

Warren commented that he thinks that runway was built for another lodge before Sandy River. Same situation with Port Moller when the runways were built just for the cannery. He can't see us taking a runway project for a lodge when we can't even get our runway upgrade for 900 people in our community. Warren said he has reservations what they are culminating when they are only there 3 months out of a year when there are people on King Cove that live there year-round. They have to come up with good plans to fix this runway or buy the land.

Mayor Osterback directed Natural Resources Director Weiss to write a whitepaper regarding this and what we should do and can do or should not be doing and if there is cost involved.

Fishery Analyst Report in packet. Highlights below:

Electronic Monitoring - GOA5/EFP: After 5+ years of work on this project, the Trawl EM Final Rule has been published in the Federal Register! I am doing some review and beginning 2025 we will be done with this project and it will be fully regulated. I completed EOY reconciliation for this grant and submitted the first reimbursement request. This project is tracking as expected, however due to some shifts in processing for B season there will likely be changes to the observer budget. We also got two outstanding payments from the NFWF grant. I am also meeting with the fleet and processors to make sure they are fully ready for the B season pollock especially this is our last season in the EFP and then they are on their own.

Salmon: I met with Chordata to discuss automating reporting metrics and integrating historical data from ADFG and other sources to use for analytics.

AFSC Cod Tagging Project: Age and Growth Lab: we met with AG and stock assessment authors to discuss how to prioritize the otolith samples from the last 4 years. Due to the overwhelming workload this year, we will prioritize a subsample from the last two years which should be available by early 2025. Additionally, otoliths

with corresponding histology samples will be prioritized to update the GOA maturity ogive used in stock assessment. We met with SA authors Pete Hulson (GOA), Steve Barbeaux (BS) and Ingrid Spies (AI) to prioritize specific immediate v. long-term deliverables that can be used in stock assessment. These included: quantifying proportional movement between stat areas, timing of spawning relative to place/fishery and stock composition, updated maturity ogives.

PSMFC finally responded regarding the outstanding invoices, and I received confirmation on 8/2 that the 4 previous invoices have been processed and a check was mailed. I also did the quarterly reconciliation and submitted a reimbursement that will be processed after we submit the quarterly programmatic report on 8/15. The grant administrator notified us that there is a possibility for additional funds and a period extension, which may be necessary.

Wildlife Computer tag issues: We have had a batch of our satellite tags with battery issue, there was just a bad batch. We are figuring out what's happening with these critical malfunctions on the tags. The tags have been warrantied however the cost of fieldwork, travel and charter are not warrantied. We are still figuring out the scope of this issue and how much it will affect our work. More than likely, we are going to have to release more tags next winter to account for the once that did not work this year.

Finance Director Report in packet. Highlights below:

Audit – I have been compiling the needed documents and uploading them to the BDO portal. All of the documents for the employee compensation-related liabilities, the payroll contributions, the planning controls, the prepaid items, the revenue summary, the receivable summary, and the component units have been completed and uploaded. All of the required confirmations for the cash and investments, the standard and long-term debts, the grant agencies and the attorneys have been prepared and uploaded as well. I have uploaded the documents for the cash and investments and sent the required data to the bookkeepers to compile the summary of investments, pricing inputs and the credit ratings. The grant analysis has been completed and I am awaiting the review from the bookkeeper to upload along with the status of prior audit findings and the grant and single audit needs will be complete. The general file needs are uploaded with just the general ledger detail, trial balance and financial statement remaining.

Caselle – The homework assigned by Caselle after the pre-live training has been completed and submitted to Caselle. It will definitely take some time to get used to the system but based upon the training and the time doing the homework, I can say it will be more efficient than what we currently have once we adjust to the differences. We have confirmation of the live data pull and will be conducting live training next week.

Routine tasks- An unaudited version of the June financials has been completed and presented at this meeting. The remaining items to post to the June financials include capital asset additions and depreciations, lease receivables and liabilities, and the SWG investment adjustment. All of the quarterly reports for the grants have been completed and reconciled to the year-to-date data for the audit. Day-to-day routine tasks are keeping us busy as the year end requires us to work within several time periods completing necessary tasks. Much of the need for the July data is in the first stages of completion.

Mayor Osterback commented he appreciates the amount of work that is being done on this new finance software, that's been taking years to put it together. And he appreciates Jacki, Seward and Anne going on training.

ASSEMBLY COMMENTS

Paul asked if the King Cove Assembly members heard about Wells Fargo and McKinley Capital will visit King Cove. And if we as a Borough can help them. Warren responded that the people who are coming are Field Co, they are another firm that is handling the Alaska end of the receivership. They are supposed to be here this week but moved it to next week now. They are bringing in people who are interested in either the plant or

parts of the plant.as far as helping them out, I don't know if that is really possible now. But we are interested in any party that wants to look at King Cove cannery.

Warren commented if we can have an agenda format change.

PUBLIC COMMENTS

Warren commented that he will be attending AML Summer Conference.

NEXT MEETING DATE: September 12, 2024, 2:00 PM

ADJOURNMENT

Josy moved to adjourn the meeting, second by Paul. Hearing no more, the meeting adjourned 3:54 PM

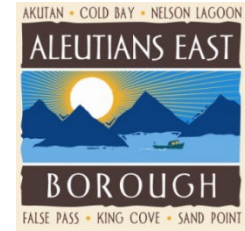
Mayor Alvin D. Osterback

Beverly Ann Rosete, Borough Clerk

Date: _____

FINANCIAL REPORT

To: Honorable Mayor Osterback and Borough Assembly
From: Jacki Brandell, Finance Director
Re: Caselle Conversion Final Report
Date: September 12, 2024



During the planning processes for the strategic plans, an upgrade for the financial system was identified as a need to increase efficiency and provide proper internal controls. After an unsuccessful Request for Proposal for Enterprise Resources Planning and Implementation in December of 2021, the Borough issued another RFP in February of 2022. One proposal was received from Caselle, Inc. by the March deadline. In April of 2022 the evaluation committee, consisting of Anne Bailey -Borough Administrator, Talia Jean-Louis -Assistant Administrator, Jake Hanson, Ice Services Technician, and I as the Acting Finance Director, conducted an oral interview that included a demonstration of the software. It was determined that the software met the needs of the Borough. Resolution 22-37 was passed April 14, 2022 to appropriate the funds and authorize the Mayor to negotiate a contract with Caselle. A contract was signed in May of 2022.

The preparation work for the prep phase began in September of 2022 once the majority of the audit work was completed for fiscal year ending June 2022. This work consisted of questionnaires for the payroll, accounts payable, general ledger and documentation needs of the Borough. The items needed during this phase were completed by December of 2022 with the exception of the last audited report and the new chart of accounts. The FY22 Audit was not completed until May of 2023, with the implementation of GASB 87 as the cause of the setback. By this point in time the Borough was nearing the last months of the next fiscal year and would need the FY23 Audit data instead. The FY23 Audit was completed in February of 2024 and promptly sent to Caselle with updated questionnaires. The new chart of accounts was more complex, as the Banyon Data Systems (BDS) chart of accounts was more of a running collection of accounts rather than a set methodology. With assistance from a technician at Caselle, a new chart of accounts was constructed. This required multiple attempts to ensure all old accounts carried over properly into a new set up. Once the Borough signed off on the acceptance of the new Chart of Accounts in May of 2024, we moved into the next phase of implementation.

The setup phase of implementation moved quickly as it consisted of Caselle setting the proposed project timeline and conducting weekly meetings with the Borough and the conversion team. Reports and data were provided as needed to complete the databases and conversion analysis.

June 10, 2024 was the date selected for the pre-live data pull, which was the first step in the pre-live phase. This data as of May 31, 2024 was converted and balanced to use for pre-live training. Anne Bailey -Borough Administrator, Seward Brandell -Accounting Clerk, and I -Finance Director, attended the pre-live training in Provo, Utah. The training went well, and it was evident that this software was going to drastically streamline the accounting processes. The software was installed and the demo databases were loaded in July 2024, which was used to complete the assigned homework from the trainings. The homework consisted of performing actions within each application to become more familiar with the processes needed for the financial accounting and was returned July 26, 2024.

The data pull to move into the live phase of implementation was August 5, 2024 for data as of July 31, 2024. The live phase consisted of several online trainings set to occur during the timing of the Borough procedures for accounting. These trainings were designed to assist in each process and ensure all applications and approvals are operating as needed. Payroll, payable processing and general ledger entries for August of 2024 have all been recorded in the Caselle system, completing the transition from BDS. The Caselle conversion team has been available to assist in any actions or questions that arose in day to day tasks and additional follow up meetings were set to run through the processes one more time in the first week of September of 2024.

As part of the conversion, Caselle has verified that the ending trial balance for the fiscal year ending June 2024 in BDS is in fact the beginning balance for the fiscal year ending 2025 in the Caselle system. Since going live in the new system, I have also confirmed the data in both the BDS and Caselle system are aligned. The remaining entries for fiscal year ending June 2024 will be recorded in BDS and Caselle once the audit is completed. The trial balance alignment will again be verified at that time internally. The auditors will also confirm these balances as a part of the audit process for the next audit of the fiscal year ending June 2025 financials.

I am excited to report that the financial statements for July 2024 from Caselle are in this month's meeting materials following this report. The July 2024 data was initially recorded in the BDS system with just the receivable data remaining unposted prior to the live data pull. When the receivable information from the fish tax reports due the 15th of each month was received the data was recorded in both systems simultaneously. I have included, for informational purposes, the July 2024 Financials from the BDS system. This verifies a seamless transfer to the new system capturing all July data with a comparison of both July 2024 financials.

There are several differences in the financial statements that have occurred with the conversion. We can discuss these in greater detail during a workshop for the next regularly scheduled meeting, October 10, 2024. Briefly, the differences are:

- The financial figures for the month are presented in a different order. The period and year to date amounts (titled actuals) are listed first, followed by the budget figure for the entire year, then the unearned(revenues)/unexpended(expenditures) amount and overall percent of budget.
- General Fund is changed to Fund 10 from Fund 01 for clerical purposes.
- Departments within the general fund have been re-numbered for clerical purposes.
- Grants and Permanent Fund Projects have separate Funds, Fund 20 and Fund 21, respectively.
- Grants are now departmentalized by funding source, private, state and federal.
- Permanent fund appropriations are departmentalized by project with community budget requests as its own department for data purposes.
- Cold Bay Terminal and Helicopter have separate Funds, Fund 22 and Fund 23, respectively

I regret I am not able to attend this meeting, but look forward to discussing the statements after you have had some time to review and process this change.

July 2024 Financials

(Caselle Version)

ALEUTIANS EAST BOROUGH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUES</u>					
10-000-4000 AEB RAW FISH TAX	398,473.05	398,473.05	1,600,000.00	1,201,526.95	24.9
10-000-4010 STATE SHARED RAW FISH TAX	.00	.00	1,750,000.00	1,750,000.00	.0
10-000-4020 STATE SHARED FISHFMA2	.00	.00	100,000.00	100,000.00	.0
10-000-4030 STATE SHARED FISHFMA3	.00	.00	1,500.00	1,500.00	.0
10-000-4100 INTEREST REVENUE	116,531.02	116,531.02	500,000.00	383,468.98	23.3
10-000-4150 UNREALIZED GAINS/LOSS	46,125.73	46,125.73	.00	(46,125.73)	.0
10-000-4200 ANC OFFICE LEASE	5,867.12	5,867.12	.00	(5,867.12)	.0
10-000-4297 LATCF REVENUE ENHANCEMENT FUND	.00	.00	1,550,000.00	1,550,000.00	.0
10-000-4350 STATE REVENUE OTHER	.00	.00	316,645.00	316,645.00	.0
10-000-4400 USFWS LANDS	.00	.00	15,000.00	15,000.00	.0
10-000-4450 PLO-95 PAYMNT IN LIEU OF TAXES	.00	.00	615,000.00	615,000.00	.0
10-000-4900 OTHER REVENUE	15,220.90	15,220.90	68,110.00	52,889.10	22.4
TOTAL REVENUES	582,217.82	582,217.82	6,516,255.00	5,934,037.18	8.9
TOTAL FUND REVENUE	582,217.82	582,217.82	6,516,255.00	5,934,037.18	8.9

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MAYORS OFFICE</u>					
10-100-6000 SALARIES	8,117.56	8,117.56	93,498.00	85,380.44	8.7
10-100-6010 FRINGE BENEFITS	3,225.43	3,225.43	49,118.00	45,892.57	6.6
10-100-6025 AK LOBBIST	3,500.00	3,500.00	45,000.00	41,500.00	7.8
10-100-6030 FEDERAL LOBBIST	6,300.00	6,300.00	75,600.00	69,300.00	8.3
10-100-6035 DUES AND FEES	721.23	721.23	3,250.00	2,528.77	22.2
10-100-6040 TRAVEL AND PERDIEM	3,417.08	3,417.08	33,000.00	29,582.92	10.4
10-100-6045 SUPPLIES	.00	.00	650.00	650.00	.0
10-100-6060 TELEPHONE	122.75	122.75	1,200.00	1,077.25	10.2
TOTAL MAYORS OFFICE	25,404.05	25,404.05	301,316.00	275,911.95	8.4
<u>ASSEMBLY</u>					
10-125-6000 SALARIES	2,100.00	2,100.00	40,500.00	38,400.00	5.2
10-125-6010 FRINGE BENEFITS	13,614.45	13,614.45	183,700.00	170,085.55	7.4
10-125-6035 DUES AND FEES	.00	.00	5,000.00	5,000.00	.0
10-125-6040 TRAVEL AND PERDIEM	.00	.00	75,000.00	75,000.00	.0
10-125-6045 SUPPLIES	.00	.00	750.00	750.00	.0
TOTAL ASSEMBLY	15,714.45	15,714.45	304,950.00	289,235.55	5.2
<u>CLERKS DEPARMENT</u>					
10-150-6000 SALARIES	4,390.03	4,390.03	81,729.00	77,338.97	5.4
10-150-6010 FRINGE BENEFITS	2,424.76	2,424.76	34,650.00	32,225.24	7.0
10-150-6035 DUES AND FEES	39.98	39.98	3,000.00	2,960.02	1.3
10-150-6040 TRAVEL AND PERDIEM	.00	.00	12,500.00	12,500.00	.0
10-150-6045 SUPPLIES	115.48	115.48	2,000.00	1,884.52	5.8
10-150-6050 POSTAGE	.00	.00	1,000.00	1,000.00	.0
10-150-6060 TELEPHONE	784.65	784.65	12,000.00	11,215.35	6.5
10-150-6085 ELECTION	300.26	300.26	8,500.00	8,199.74	3.5
TOTAL CLERKS DEPARMENT	8,055.16	8,055.16	155,379.00	147,323.84	5.2
<u>ADMINISTRATION</u>					
10-200-6000 SALARIES	21,053.40	21,053.40	216,398.00	195,344.60	9.7
10-200-6010 FRINGE BENEFITS	6,474.60	6,474.60	98,450.00	91,975.40	6.6
10-200-6015 CONTRACT LABOR	.00	.00	60,000.00	60,000.00	.0
10-200-6035 DUES AND FEES	4,451.24	4,451.24	10,000.00	5,548.76	44.5
10-200-6040 TRAVEL AND PERDIEM	1,498.85	1,498.85	15,000.00	13,501.15	10.0
10-200-6045 SUPPLIES	535.97	535.97	2,500.00	1,964.03	21.4
10-200-6050 POSTAGE	54.19	54.19	750.00	695.81	7.2
10-200-6060 TELEPHONE	694.54	694.54	6,750.00	6,055.46	10.3
10-200-8010 ENGINEERING	.00	.00	50,000.00	50,000.00	.0
10-200-8090 ANCHORAGE OFFICE	5,292.00	5,292.00	.00	(5,292.00)	.0
TOTAL ADMINISTRATION	40,054.79	40,054.79	459,848.00	419,793.21	8.7

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ASSISTANT ADMINISTRATION</u>					
10-225-6000 SALARIES	5,783.40	5,783.40	99,755.00	93,971.60	5.8
10-225-6010 FRINGE BENEFITS	2,469.60	2,469.60	39,050.00	36,580.40	6.3
10-225-6035 DUES AND FEES	19.99	19.99	950.00	930.01	2.1
10-225-6040 TRAVEL AND PERDIEM	.00	.00	8,000.00	8,000.00	.0
10-225-6045 SUPPLIES	2.92	2.92	200.00	197.08	1.5
10-225-6060 TELEPHONE	126.70	126.70	1,400.00	1,273.30	9.1
TOTAL ASSISTANT ADMINISTRATION	8,402.61	8,402.61	149,355.00	140,952.39	5.6
<u>FINANCE DEPARTMENT</u>					
10-250-6000 SALARIES	7,910.78	7,910.78	136,202.00	128,291.22	5.8
10-250-6010 FRINGE BENEFITS	4,774.38	4,774.38	69,300.00	64,525.62	6.9
10-250-6015 CONTRACT LABOR	.00	.00	65,000.00	65,000.00	.0
10-250-6035 DUES AND FEES	.00	.00	2,500.00	2,500.00	.0
10-250-6040 TRAVEL AND PERDIEM	5,491.98	5,491.98	13,000.00	7,508.02	42.3
10-250-6045 SUPPLIES	63.05	63.05	7,000.00	6,936.95	.9
10-250-6050 POSTAGE	.00	.00	750.00	750.00	.0
10-250-6055 RENTAL/LEASE	750.00	750.00	9,000.00	8,250.00	8.3
10-250-6060 TELEPHONE	715.13	715.13	9,500.00	8,784.87	7.5
10-250-6095 AUDIT	.00	.00	97,500.00	97,500.00	.0
10-250-8000 EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
TOTAL FINANCE DEPARTMENT	19,705.32	19,705.32	424,752.00	405,046.68	4.6
<u>NATURAL RESOURCE</u>					
10-275-6000 SALARIES	12,368.69	12,368.69	212,000.00	199,631.31	5.8
10-275-6010 FRINGE BENEFITS	5,924.61	5,924.61	89,667.00	83,742.39	6.6
10-275-6015 CONTRACT LABOR	.00	.00	20,000.00	20,000.00	.0
10-275-6035 DUES AND FEES	308.62	308.62	2,000.00	1,691.38	15.4
10-275-6040 TRAVEL AND PERDIEM	1,942.50	1,942.50	15,000.00	13,057.50	13.0
10-275-6045 SUPPLIES	5.83	5.83	2,000.00	1,994.17	.3
10-275-6060 TELEPHONE	253.40	253.40	3,000.00	2,746.60	8.5
10-275-7030 BOF MEETINGS	.00	.00	7,500.00	7,500.00	.0
10-275-7035 NPFMC MEETINGS	.00	.00	7,500.00	7,500.00	.0
TOTAL NATURAL RESOURCE	20,803.65	20,803.65	358,667.00	337,863.35	5.8
<u>PUBLIC WORKS DEPARTMENT</u>					
10-300-6000 SALARIES	1,050.00	1,050.00	35,000.00	33,950.00	3.0
10-300-6010 FRINGE BENEFITS	90.82	90.82	17,847.00	17,756.18	.5
10-300-6040 TRAVEL AND PERDIEM	.00	.00	6,000.00	6,000.00	.0
10-300-6045 SUPPLIES	59.43	59.43	4,000.00	3,940.57	1.5
TOTAL PUBLIC WORKS DEPARTMENT	1,200.25	1,200.25	62,847.00	61,646.75	1.9

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>KCAP</u>					
10-325-6045 SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-325-8020 MAINTENANCE	.00	.00	110,000.00	110,000.00	.0
TOTAL KCAP	.00	.00	111,000.00	111,000.00	.0
<u>EDUCATION</u>					
10-350-7065 LOCAL SCHOOL CONTRIBUTION	.00	.00	1,300,000.00	1,300,000.00	.0
10-350-7070 SCHOOL SCHOLARSHIPS	.00	.00	35,000.00	35,000.00	.0
10-350-7075 STUDENT TRAVEL	.00	.00	20,000.00	20,000.00	.0
TOTAL EDUCATION	.00	.00	1,355,000.00	1,355,000.00	.0
<u>GENERAL GOVERNMENT</u>					
10-900-6020 LEGAL	.00	.00	80,000.00	80,000.00	.0
10-900-6025 ADVERTISING	.00	.00	8,250.00	8,250.00	.0
10-900-6055 RENTAL/LEASE	5,030.21	5,030.21	61,571.00	56,540.79	8.2
10-900-6065 UTILITIES	.00	.00	40,000.00	40,000.00	.0
10-900-6070 FUEL	.00	.00	31,000.00	31,000.00	.0
10-900-6075 AEB VEHICLES	20.00	20.00	3,000.00	2,980.00	.7
10-900-6080 WEB SERVICE	23.17	23.17	61,439.00	61,415.83	.0
10-900-6090 PERS EXPENSE	.00	.00	45,000.00	45,000.00	.0
10-900-7005 MANAGEMENT FEES	.00	.00	22,216.00	22,216.00	.0
10-900-7015 BANK FEES	.00	.00	4,000.00	4,000.00	.0
10-900-7020 INSURANCE	.00	.00	333,000.00	333,000.00	.0
10-900-7040 REVENUE SHARING NELSON LAGOON	.00	.00	15,789.00	15,789.00	.0
10-900-7045 MISC EXPENSE	441.19	441.19	18,000.00	17,558.81	2.5
10-900-7050 DONATIONS	15,250.00	15,250.00	20,000.00	4,750.00	76.3
10-900-7055 CONTRIBUTION TO KSDP	.00	.00	10,000.00	10,000.00	.0
10-900-7060 CONTRIBUTION TO EATS	.00	.00	150,000.00	150,000.00	.0
10-900-8000 EQUIPMENT	.00	.00	22,500.00	22,500.00	.0
TOTAL GENERAL GOVERNMENT	20,764.57	20,764.57	925,765.00	905,000.43	2.2
TOTAL FUND EXPENDITURES	160,104.85	160,104.85	4,608,879.00	4,448,774.15	3.5
NET REVENUE OVER EXPENDITURES	422,112.97	422,112.97	1,907,376.00	1,485,263.03	22.1

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GRANT PROGRAMS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
20-000-4100 INTEREST REVENUE	20,980.57	20,980.57	.00	(20,980.57)	.0
20-000-4600 PRIVATE FUNDED PROJECTS/GRANTS	.00	.00	3,595,287.22	3,595,287.22	.0
20-000-4700 STATE FUNDED GRANT REV	.00	.00	995,802.13	995,802.13	.0
20-000-4800 FEDERALLY FUNDED GRANT REV	.00	.00	4,619,357.57	4,619,357.57	.0
20-000-4900 OTHER REVENUE	.00	.00	2,636,498.00	2,636,498.00	.0
TOTAL REVENUES	20,980.57	20,980.57	11,846,944.92	11,825,964.35	.2
TOTAL FUND REVENUE	20,980.57	20,980.57	11,846,944.92	11,825,964.35	.2

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GRANT PROGRAMS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRIDENT CONTRIBUTION AKU AIRPO</u>					
20-601-8050	.00	.00	657,390.00	657,390.00	.0
	.00	.00	657,390.00	657,390.00	.0
<u>AKUTAN CITY CONTRIBUTION HARB</u>					
20-602-8050	.00	.00	259,743.66	259,743.66	.0
	.00	.00	259,743.66	259,743.66	.0
<u>HOVERCRAFT PROCEEDS AKUTAN</u>					
20-603-8085	.00	.00	2,500,000.00	2,500,000.00	.0
	.00	.00	2,500,000.00	2,500,000.00	.0
<u>HOVERCRAFT PROCEEDS KING COVE</u>					
20-604-8085	.00	.00	178,153.56	178,153.56	.0
	.00	.00	178,153.56	178,153.56	.0
<u>DCCED KCAP</u>					
20-701-8010	.00	.00	75,591.00	75,591.00	.0
20-701-8050	.00	.00	843,439.12	843,439.12	.0
	.00	.00	919,030.12	919,030.12	.0
<u>DCCED AKUTAN HARBOR</u>					
20-702-8050	.00	.00	76,772.01	76,772.01	.0
	.00	.00	76,772.01	76,772.01	.0
<u>DEED SDP SCHOOL</u>					
20-703-8015	.00	.00	203,427.00	203,427.00	.0
20-703-8030	.00	.00	122,668.00	122,668.00	.0
20-703-8045	.00	.00	73,602.00	73,602.00	.0
20-703-8050	.00	.00	2,114,133.00	2,114,133.00	.0
20-703-8070	.00	.00	122,668.00	122,668.00	.0
	.00	.00	2,636,498.00	2,636,498.00	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

GRANT PROGRAMS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NFWF EM WGOA 5</u>					
20-801-6015 CONTRACT LABOR	.00	.00	285,590.51	285,590.51	.0
TOTAL NFWF EM WGOA 5	.00	.00	285,590.51	285,590.51	.0
<u>PSMFC COD TAGGING</u>					
20-802-6000 SALARIES	.00	.00	81,750.83	81,750.83	.0
20-802-6010 FRINGE BENEFITS	.00	.00	26,879.78	26,879.78	.0
20-802-6015 CONTRACT LABOR	.00	.00	692,915.92	692,915.92	.0
20-802-6040 TRAVEL AND PERDIEM	270.00	270.00	5,050.62	4,780.62	5.4
20-802-6045 SUPPLIES	.00	.00	115,974.81	115,974.81	.0
20-802-8070 INDIRECT/ADMINISTRATION	.00	.00	27,466.92	27,466.92	.0
TOTAL PSMFC COD TAGGING	270.00	270.00	950,038.88	949,768.88	.0
<u>LATCF</u>					
20-803-8050 CAPITAL CONSTRUCTION	.00	.00	1,644,465.04	1,644,465.04	.0
TOTAL LATCF	.00	.00	1,644,465.04	1,644,465.04	.0
<u>HRSA</u>					
20-804-8050 OTHER DIRECT COSTS	.00	.00	1,712,427.14	1,712,427.14	.0
TOTAL HRSA	.00	.00	1,712,427.14	1,712,427.14	.0
<u>DPDPH HEALTHY EQUITABLE COM</u>					
20-805-8060 OTHER DIRECT COSTS	.00	.00	26,836.00	26,836.00	.0
TOTAL DPDPH HEALTHY EQUITABLE COM	.00	.00	26,836.00	26,836.00	.0
TOTAL FUND EXPENDITURES	270.00	270.00	11,846,944.92	11,846,674.92	.0
NET REVENUE OVER EXPENDITURES	20,710.57	20,710.57	.00	(20,710.57)	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

PERM FUND APPROPRIATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PROJECT CONTINGENCY</u>					
21-501-8030	.00	.00	1,388,007.61	1,388,007.61	.0
	.00	.00	1,388,007.61	1,388,007.61	.0
<u>DEFERRED MAINTENANCE</u>					
21-502-8025	.00	.00	524,611.94	524,611.94	.0
	.00	.00	524,611.94	524,611.94	.0
<u>FISHERIES RESEARCH</u>					
21-503-8040	.00	.00	383,967.44	383,967.44	.0
	.00	.00	383,967.44	383,967.44	.0
<u>MARICULTURE</u>					
21-504-8065	.00	.00	41,868.89	41,868.89	.0
	.00	.00	41,868.89	41,868.89	.0
<u>SDP/AKU FLOATS</u>					
21-505-8050	.00	.00	1,419,218.18	1,419,218.18	.0
	.00	.00	1,419,218.18	1,419,218.18	.0
<u>FINANCIAL SOFTWARE</u>					
21-506-8000	.00	.00	74,172.00	74,172.00	.0
	.00	.00	74,172.00	74,172.00	.0
<u>COMMUNITY TRAVEL</u>					
21-507-6040	.00	.00	32,601.61	32,601.61	.0
	.00	.00	32,601.61	32,601.61	.0
<u>AKUTAN HARBOR</u>					
21-508-8050	.00	.00	46,998.99	46,998.99	.0
	.00	.00	46,998.99	46,998.99	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

PERM FUND APPROPRIATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>COLD BAY CLINIC</u>					
21-509-8045 CONSTRUCTION MANAGEMENT	197.90	197.90	1,932,555.57	1,932,357.67	.0
TOTAL COLD BAY CLINIC	197.90	197.90	1,932,555.57	1,932,357.67	.0
<u>COLD BAY DOCK</u>					
21-510-8050 CAPITAL CONSTRUCTION	.00	.00	682,781.73	682,781.73	.0
TOTAL COLD BAY DOCK	.00	.00	682,781.73	682,781.73	.0
<u>TERMINAL</u>					
21-511-8020 MAINTENANCE	.00	.00	78,432.72	78,432.72	.0
TOTAL TERMINAL	.00	.00	78,432.72	78,432.72	.0
<u>FALSE PASS HARBOR HOUSE</u>					
21-512-8050 CAPITAL CONSTRUCTION	.00	.00	5,527.92	5,527.92	.0
TOTAL FALSE PASS HARBOR HOUSE	.00	.00	5,527.92	5,527.92	.0
<u>SDP SCHOOL GRANT MATCH</u>					
21-513-8050 CAPITAL CONSTRUCTION	.00	.00	1,239,002.00	1,239,002.00	.0
TOTAL SDP SCHOOL GRANT MATCH	.00	.00	1,239,002.00	1,239,002.00	.0
<u>COMMUNITY BUDGET REQUESTS</u>					
21-599-9101 CITY OF AKUTAN-TSUNAMI SHELTER	.00	.00	100,000.00	100,000.00	.0
21-599-9201 CITY OF COLD BAY-COLD BAY ED	.00	.00	12,781.01	12,781.01	.0
21-599-9202 CITY OF COLD BAY-MUNICIPAL REP	.00	.00	7,969.69	7,969.69	.0
21-599-9203 CITY OF COLD BAY-BACKUP GEN	.00	.00	100,000.00	100,000.00	.0
21-599-9401 VILLAGE NELSON LAGOON-NLG MUNI	.00	.00	35,000.00	35,000.00	.0
TOTAL COMMUNITY BUDGET REQUESTS	.00	.00	255,750.70	255,750.70	.0
TOTAL FUND EXPENDITURES	197.90	197.90	8,105,497.30	8,105,299.40	.0
NET REVENUE OVER EXPENDITURES	(197.90)	(197.90)	(8,105,497.30)	(8,105,299.40)	.0

ALEUTIANS EAST BOROUGH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2024

ENTERPRISE TERMINAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>						
22-000-4050	COLD BAY TERMINAL LEASES	25,343.00	25,343.00	278,000.00	252,657.00	9.1
22-000-4060	COLD BAY TERMINAL OTHER	2,404.68	2,404.68	25,000.00	22,595.32	9.6
	TOTAL REVENUES	<u>27,747.68</u>	<u>27,747.68</u>	<u>303,000.00</u>	<u>275,252.32</u>	<u>9.2</u>
	TOTAL FUND REVENUE	<u>27,747.68</u>	<u>27,747.68</u>	<u>303,000.00</u>	<u>275,252.32</u>	<u>9.2</u>

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

ENTERPRISE TERMINAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
22-000-6000 SALARIES	3,115.38	3,115.38	55,000.00	51,884.62	5.7
22-000-6010 FRINGE BENEFITS	269.49	269.49	5,000.00	4,730.51	5.4
22-000-6015 CONTRACT LABOR	.00	.00	6,000.00	6,000.00	.0
22-000-6045 SUPPLIES	.00	.00	8,697.00	8,697.00	.0
22-000-6060 TELEPHONE	186.62	186.62	2,500.00	2,313.38	7.5
22-000-6065 UTILITIES	.00	.00	91,500.00	91,500.00	.0
22-000-6070 FUEL	2,027.24	2,027.24	33,250.00	31,222.76	6.1
22-000-6075 GAS	.00	.00	400.00	400.00	.0
22-000-8020 MAINTENANCE	.00	.00	50,000.00	50,000.00	.0
22-000-8080 LAND	.00	.00	7,803.00	7,803.00	.0
TOTAL EXPENDITURES	5,598.73	5,598.73	260,150.00	254,551.27	2.2
TOTAL FUND EXPENDITURES	5,598.73	5,598.73	260,150.00	254,551.27	2.2
NET REVENUE OVER EXPENDITURES	22,148.95	22,148.95	42,850.00	20,701.05	51.7

ALEUTIANS EAST BOROUGH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2024

ENTERPRISE HELICOPTER

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>REVENUES</u>					
23-000-4040 HELICOPTER REVENUE	24,694.15	24,694.15	389,887.00	365,192.85	6.3
TOTAL REVENUES	24,694.15	24,694.15	389,887.00	365,192.85	6.3
TOTAL FUND REVENUE	24,694.15	24,694.15	389,887.00	365,192.85	6.3

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

ENTERPRISE HELICOPTER

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
23-000-6001 SALARIES	2,618.00	2,618.00	50,000.00	47,382.00	5.2
23-000-6011 FRINGE BENEFITS	226.46	226.46	7,000.00	6,773.54	3.2
23-000-6016 CONTRACT LABOR	.00	.00	1,111,628.00	1,111,628.00	.0
23-000-6046 SUPPLIES	.00	.00	30,000.00	30,000.00	.0
23-000-6061 TELEPHONE	36.17	36.17	444.00	407.83	8.2
23-000-6065 UTILITIES	.00	.00	9,000.00	9,000.00	.0
23-000-6071 FUEL	.00	.00	75,000.00	75,000.00	.0
23-000-6075 AEB VEHICLES	1,137.12	1,137.12	11,000.00	9,862.88	10.3
TOTAL EXPENDITURES	4,017.75	4,017.75	1,294,072.00	1,290,054.25	.3
TOTAL FUND EXPENDITURES	4,017.75	4,017.75	1,294,072.00	1,290,054.25	.3
NET REVENUE OVER EXPENDITURES	20,676.40	20,676.40	(904,185.00)	(924,861.40)	2.3

ALEUTIANS EAST BOROUGH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2024

BOND CONSTRUCTION

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>						
24-000-4100	INTEREST REVENUE	13,467.33	13,467.33	.00	(13,467.33)	.0
24-000-4150	UNREALIZED GAINS/LOSS	6,581.86	6,581.86	.00	(6,581.86)	.0
	TOTAL REVENUES	20,049.19	20,049.19	.00	(20,049.19)	.0
	TOTAL FUND REVENUE	20,049.19	20,049.19	.00	(20,049.19)	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

BOND CONSTRUCTION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AKUTAN AIRPORT BOND FUNDS</u>					
24-401-8050 CAPITAL CONSTRUCTION	.00	.00	678,088.90	678,088.90	.0
TOTAL AKUTAN AIRPORT BOND FUNDS	.00	.00	678,088.90	678,088.90	.0
<u>STATE MATCH FUNDS</u>					
24-402-8050 CAPITAL CONSTRUCTION	.00	.00	574,148.90	574,148.90	.0
TOTAL STATE MATCH FUNDS	.00	.00	574,148.90	574,148.90	.0
<u>GENERAL GOVERNMENT</u>					
24-900-7005 MANAGEMENT FEES	.00	.00	5,954.00	5,954.00	.0
TOTAL GENERAL GOVERNMENT	.00	.00	5,954.00	5,954.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,258,191.80	1,258,191.80	.0
NET REVENUE OVER EXPENDITURES	20,049.19	20,049.19	(1,258,191.80)	(1,278,240.99)	1.6

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
30-000-4300 STATE BOND REBATE SCHOOL	.00	.00	702,907.00	702,907.00	.0
30-000-4325 STATE BOND REBATE HARBOR	.00	.00	357,983.00	357,983.00	.0
TOTAL REVENUES	.00	.00	1,060,890.00	1,060,890.00	.0
TOTAL FUND REVENUE	.00	.00	1,060,890.00	1,060,890.00	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

BOND FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
30-900-6100 BOND INTEREST PAYMENT	.00	.00	476,149.00	476,149.00	.0
30-900-6200 BOND PRINCIPAL PAYMENT	.00	.00	2,075,000.00	2,075,000.00	.0
TOTAL GENERAL GOVERNMENT	.00	.00	2,551,149.00	2,551,149.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,551,149.00	2,551,149.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	(1,490,259.00)	(1,490,259.00)	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

PERMANENT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>						
40-000-4100	INTEREST REVENUE	138,887.13	138,887.13	.00	(138,887.13)	.0
40-000-4150	UNREALIZED GAINS/LOSS	1,109,315.33	1,109,315.33	.00	(1,109,315.33)	.0
	TOTAL REVENUES	1,248,202.46	1,248,202.46	.00	(1,248,202.46)	.0
	TOTAL FUND REVENUE	1,248,202.46	1,248,202.46	.00	(1,248,202.46)	.0

ALEUTIANS EAST BOROUGH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2024

PERMANENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
40-900-7005 MANAGEMENT FEES	.00	.00	73,889.00	73,889.00	.0
TOTAL GENERAL GOVERNMENT	.00	.00	73,889.00	73,889.00	.0
TOTAL FUND EXPENDITURES	.00	.00	73,889.00	73,889.00	.0
NET REVENUE OVER EXPENDITURES	1,248,202.46	1,248,202.46	(73,889.00)	(1,322,091.46)	1689.3

ALEUTIANS EAST BOROUGH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JULY 31, 2024

MAINTENANCE RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>REVENUES</u>					
41-000-4100 INTEREST REVENUE	424.86	424.86	.00	(424.86)	.0
TOTAL REVENUES	424.86	424.86	.00	(424.86)	.0
TOTAL FUND REVENUE	424.86	424.86	.00	(424.86)	.0

ALEUTIANS EAST BOROUGH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JULY 31, 2024

MAINTENANCE RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVERNMENT</u>					
41-900-8020 MAINTENANCE	.00	.00	100,000.00	100,000.00	.0
TOTAL GENERAL GOVERNMENT	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	100,000.00	100,000.00	.0
NET REVENUE OVER EXPENDITURES	424.86	424.86	(100,000.00)	(100,424.86)	.4

July 2024 Financials
(Banyon Data Systems Version)
Informational Only

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 01 GENERAL FUND							
Active	R 01-201	INTEREST REVENUE	\$500,000.00	\$116,531.02	\$116,531.02	\$383,468.98	23.31%
Active	R 01-203	OTHER REVENUE	\$68,110.00	\$15,220.90	\$15,220.90	\$52,889.10	22.35%
Active	R 01-205	Unrealized Gains/Loss	\$0.00	\$46,125.73	\$46,125.73	-\$46,125.73	0.00%
Active	R 01-218	AEB RAW FISH TAX	\$1,600,000.00	\$398,473.05	\$398,473.05	\$1,201,526.95	24.90%
Active	R 01-225	ANC OFFICE LEASE	\$0.00	\$5,867.12	\$5,867.12	-\$5,867.12	0.00%
Active	R 01-233	STATE PERS ON-BEHALF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 01-265	STATE SHARED RAW FIS	\$1,750,000.00	\$0.00	\$0.00	\$1,750,000.00	0.00%
Active	R 01-266	STATE SHARED FISHFMA	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	R 01-267	STATE SHARED FISHFMA	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
Active	R 01-270	STATE REVENUE OTHER	\$316,645.00	\$0.00	\$0.00	\$316,645.00	0.00%
Active	R 01-291	PLO-95 PAYMNT IN LIEU	\$615,000.00	\$0.00	\$0.00	\$615,000.00	0.00%
Active	R 01-292	USFWS LANDS	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	R 01-297	LATCF Revenue Enhancem	\$1,550,000.00	\$0.00	\$0.00	\$1,550,000.00	0.00%
Total Fund 01 GENERAL FUND			\$6,516,255.00	\$582,217.82	\$582,217.82	\$5,934,037.18	8.93%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 01 GENERAL FUND							
DEPT 100 MAYORS OFFICE							
Active	E 01-100-000-300	SALARIES	\$93,498.00	\$8,117.56	\$8,117.56	\$85,380.44	8.68%
Active	E 01-100-000-350	FRINGE BENEFIT	\$49,118.00	\$3,225.43	\$3,225.43	\$45,892.57	6.57%
Active	E 01-100-000-400	TRAVEL AND PER	\$33,000.00	\$3,417.08	\$3,417.08	\$29,582.92	10.35%
Active	E 01-100-000-425	TELEPHONE	\$1,200.00	\$122.75	\$122.75	\$1,077.25	10.23%
Active	E 01-100-000-475	SUPPLIES	\$650.00	\$0.00	\$0.00	\$650.00	0.00%
Active	E 01-100-000-530	DUES AND FEES	\$3,250.00	\$721.23	\$721.23	\$2,528.77	22.19%
Active	E 01-100-000-554	AK LOBBIST	\$45,000.00	\$3,500.00	\$3,500.00	\$41,500.00	7.78%
Active	E 01-100-000-555	FEDERAL LOBBIS	\$75,600.00	\$6,300.00	\$6,300.00	\$69,300.00	8.33%
SUBDEPT 000			<u>\$301,316.00</u>	<u>\$25,404.05</u>	<u>\$25,404.05</u>	<u>\$275,911.95</u>	<u>8.43%</u>
Total DEPT 100 MAYORS OFFICE			\$301,316.00	\$25,404.05	\$25,404.05	\$275,911.95	8.43%
DEPT 105 ASSEMBLY							
Active	E 01-105-000-300	SALARIES	\$40,500.00	\$2,100.00	\$2,100.00	\$38,400.00	5.19%
Active	E 01-105-000-350	FRINGE BENEFIT	\$183,700.00	\$13,614.45	\$13,614.45	\$170,085.55	7.41%
Active	E 01-105-000-400	TRAVEL AND PER	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0.00%
Active	E 01-105-000-475	SUPPLIES	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 01-105-000-530	DUES AND FEES	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
SUBDEPT 000			<u>\$304,950.00</u>	<u>\$15,714.45</u>	<u>\$15,714.45</u>	<u>\$289,235.55</u>	<u>5.15%</u>
Total DEPT 105 ASSEMBLY			\$304,950.00	\$15,714.45	\$15,714.45	\$289,235.55	5.15%
DEPT 150 PLANNING/CLERKS DEPARTMENT							
Active	E 01-150-000-300	SALARIES	\$81,729.00	\$4,390.03	\$4,390.03	\$77,338.97	5.37%
Active	E 01-150-000-350	FRINGE BENEFIT	\$34,650.00	\$2,424.76	\$2,424.76	\$32,225.24	7.00%
Active	E 01-150-000-400	TRAVEL AND PER	\$12,500.00	\$0.00	\$0.00	\$12,500.00	0.00%
Active	E 01-150-000-425	TELEPHONE	\$12,000.00	\$784.65	\$784.65	\$11,215.35	6.54%
Active	E 01-150-000-450	POSTAGE/SPEED	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 01-150-000-475	SUPPLIES	\$2,000.00	\$115.48	\$115.48	\$1,884.52	5.77%
Active	E 01-150-000-530	DUES AND FEES	\$3,000.00	\$39.98	\$39.98	\$2,960.02	1.33%
Active	E 01-150-000-650	ELECTION	\$8,500.00	\$300.26	\$300.26	\$8,199.74	3.53%
SUBDEPT 000			<u>\$155,379.00</u>	<u>\$8,055.16</u>	<u>\$8,055.16</u>	<u>\$147,323.84</u>	<u>5.18%</u>
Total DEPT 150 PLANNING/CLERKS DEPARTMENT			\$155,379.00	\$8,055.16	\$8,055.16	\$147,323.84	5.18%
DEPT 200 ADMINISTRATION							
Active	E 01-200-000-300	SALARIES	\$216,398.00	\$21,053.40	\$21,053.40	\$195,344.60	9.73%
Active	E 01-200-000-350	FRINGE BENEFIT	\$98,450.00	\$6,474.60	\$6,474.60	\$91,975.40	6.58%
Active	E 01-200-000-380	CONTRACT LABO	\$60,000.00	\$0.00	\$0.00	\$60,000.00	0.00%
Active	E 01-200-000-381	ENGINEERING	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 01-200-000-382	ANCHORAGE OFF	\$0.00	\$5,292.00	\$5,292.00	-\$5,292.00	0.00%
Active	E 01-200-000-400	TRAVEL AND PER	\$15,000.00	\$1,498.85	\$1,498.85	\$13,501.15	9.99%
Active	E 01-200-000-425	TELEPHONE	\$6,750.00	\$694.54	\$694.54	\$6,055.46	10.29%
Active	E 01-200-000-450	POSTAGE/SPEED	\$750.00	\$54.19	\$54.19	\$695.81	7.23%
Active	E 01-200-000-475	SUPPLIES	\$2,500.00	\$535.97	\$535.97	\$1,964.03	21.44%
Active	E 01-200-000-530	DUES AND FEES	\$10,000.00	\$4,451.24	\$4,451.24	\$5,548.76	44.51%
SUBDEPT 000			<u>\$459,848.00</u>	<u>\$40,054.79</u>	<u>\$40,054.79</u>	<u>\$419,793.21</u>	<u>8.71%</u>
Total DEPT 200 ADMINISTRATION			\$459,848.00	\$40,054.79	\$40,054.79	\$419,793.21	8.71%
DEPT 201 Assistant Administrator							
Active	E 01-201-000-300	SALARIES	\$99,755.00	\$5,783.40	\$5,783.40	\$93,971.60	5.80%
Active	E 01-201-000-350	FRINGE BENEFIT	\$39,050.00	\$2,469.60	\$2,469.60	\$36,580.40	6.32%
Active	E 01-201-000-400	TRAVEL AND PER	\$8,000.00	\$0.00	\$0.00	\$8,000.00	0.00%
Active	E 01-201-000-425	TELEPHONE	\$1,400.00	\$126.70	\$126.70	\$1,273.30	9.05%
Active	E 01-201-000-475	SUPPLIES	\$200.00	\$2.92	\$2.92	\$197.08	1.46%
Active	E 01-201-000-530	DUES AND FEES	\$950.00	\$19.99	\$19.99	\$930.01	2.10%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
SUBDEPT 000			\$149,355.00	\$8,402.61	\$8,402.61	\$140,952.39	5.63%
Total DEPT 201 Assistant Administrator			\$149,355.00	\$8,402.61	\$8,402.61	\$140,952.39	5.63%
DEPT 250 FINANCE DEPARTMENT							
Active	E 01-250-000-300	SALARIES	\$136,202.00	\$7,910.78	\$7,910.78	\$128,291.22	5.81%
Active	E 01-250-000-350	FRINGE BENEFIT	\$69,300.00	\$4,774.38	\$4,774.38	\$64,525.62	6.89%
Active	E 01-250-000-380	CONTRACT LABO	\$65,000.00	\$0.00	\$0.00	\$65,000.00	0.00%
Active	E 01-250-000-400	TRAVEL AND PER	\$13,000.00	\$5,491.98	\$5,491.98	\$7,508.02	42.25%
Active	E 01-250-000-425	TELEPHONE	\$9,500.00	\$715.13	\$715.13	\$8,784.87	7.53%
Active	E 01-250-000-450	POSTAGE/SPEED	\$750.00	\$0.00	\$0.00	\$750.00	0.00%
Active	E 01-250-000-475	SUPPLIES	\$7,000.00	\$63.05	\$63.05	\$6,936.95	0.90%
Active	E 01-250-000-500	EQUIPMENT	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
Active	E 01-250-000-525	RENTAL/LEASE	\$9,000.00	\$750.00	\$750.00	\$8,250.00	8.33%
Active	E 01-250-000-530	DUES AND FEES	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
Active	E 01-250-000-550	AUDIT	\$97,500.00	\$0.00	\$0.00	\$97,500.00	0.00%
SUBDEPT 000			\$424,752.00	\$19,705.32	\$19,705.32	\$405,046.68	4.64%
Total DEPT 250 FINANCE DEPARTMENT			\$424,752.00	\$19,705.32	\$19,705.32	\$405,046.68	4.64%
DEPT 650 RESOURCE DEPARTMENT							
Active	E 01-650-000-300	SALARIES	\$212,000.00	\$12,368.69	\$12,368.69	\$199,631.31	5.83%
Active	E 01-650-000-350	FRINGE BENEFIT	\$89,667.00	\$5,924.61	\$5,924.61	\$83,742.39	6.61%
Active	E 01-650-000-380	CONTRACT LABO	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
Active	E 01-650-000-400	TRAVEL AND PER	\$15,000.00	\$1,942.50	\$1,942.50	\$13,057.50	12.95%
Active	E 01-650-000-402	NPFMC MEETING	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0.00%
Active	E 01-650-000-403	BOF Meetings	\$7,500.00	\$0.00	\$0.00	\$7,500.00	0.00%
Active	E 01-650-000-425	TELEPHONE	\$3,000.00	\$253.40	\$253.40	\$2,746.60	8.45%
Active	E 01-650-000-475	SUPPLIES	\$2,000.00	\$5.83	\$5.83	\$1,994.17	0.29%
Active	E 01-650-000-530	DUES AND FEES	\$2,000.00	\$308.62	\$308.62	\$1,691.38	15.43%
SUBDEPT 000			\$358,667.00	\$20,803.65	\$20,803.65	\$337,863.35	5.80%
Total DEPT 650 RESOURCE DEPARTMENT			\$358,667.00	\$20,803.65	\$20,803.65	\$337,863.35	5.80%
DEPT 700 PUBLIC WORKS DEPARTMENT							
Active	E 01-700-000-300	SALARIES	\$35,000.00	\$1,050.00	\$1,050.00	\$33,950.00	3.00%
Active	E 01-700-000-350	FRINGE BENEFIT	\$17,847.00	\$90.82	\$90.82	\$17,756.18	0.51%
Active	E 01-700-000-400	TRAVEL AND PER	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 01-700-000-475	SUPPLIES	\$4,000.00	\$59.43	\$59.43	\$3,940.57	1.49%
SUBDEPT 000			\$62,847.00	\$1,200.25	\$1,200.25	\$61,646.75	1.91%
Total DEPT 700 PUBLIC WORKS DEPARTMENT			\$62,847.00	\$1,200.25	\$1,200.25	\$61,646.75	1.91%
DEPT 844 KCAP							
Active	E 01-844-000-475	SUPPLIES	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
Active	E 01-844-000-603	MAINTENANCE	\$110,000.00	\$0.00	\$0.00	\$110,000.00	0.00%
SUBDEPT 000			\$111,000.00	\$0.00	\$0.00	\$111,000.00	0.00%
Total DEPT 844 KCAP			\$111,000.00	\$0.00	\$0.00	\$111,000.00	0.00%
DEPT 850 EDUCATION							
Active	E 01-850-000-700	LOCAL SCHOOL C	\$1,300,000.00	\$0.00	\$0.00	\$1,300,000.00	0.00%
Active	E 01-850-000-701	SCHOOL SCHOLA	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
Active	E 01-850-000-756	STUDENT TRAVE	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0.00%
SUBDEPT 000			\$1,355,000.00	\$0.00	\$0.00	\$1,355,000.00	0.00%
Total DEPT 850 EDUCATION			\$1,355,000.00	\$0.00	\$0.00	\$1,355,000.00	0.00%
DEPT 900 OTHER							
Active	E 01-900-000-386	MANAGEMENT FE	\$22,216.00	\$0.00	\$0.00	\$22,216.00	0.00%
Active	E 01-900-000-500	EQUIPMENT	\$22,500.00	\$0.00	\$0.00	\$22,500.00	0.00%
Active	E 01-900-000-515	AEB VEHICLES	\$3,000.00	\$20.00	\$20.00	\$2,980.00	0.67%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Active	E 01-900-000-525	RENTAL/LEASE	\$61,571.00	\$5,030.21	\$5,030.21	\$56,540.79	8.17%
Active	E 01-900-000-526	UTILITIES	\$40,000.00	\$0.00	\$0.00	\$40,000.00	0.00%
Active	E 01-900-000-532	ADVERTISING	\$8,250.00	\$0.00	\$0.00	\$8,250.00	0.00%
Active	E 01-900-000-551	LEGAL	\$80,000.00	\$0.00	\$0.00	\$80,000.00	0.00%
Active	E 01-900-000-552	INSURANCE	\$333,000.00	\$0.00	\$0.00	\$333,000.00	0.00%
Active	E 01-900-000-577	FUEL	\$31,000.00	\$0.00	\$0.00	\$31,000.00	0.00%
Active	E 01-900-000-727	BANK FEES	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
Active	E 01-900-000-750	Operating Transfer	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-900-000-751	OPERATING TRA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-900-000-752	CONTRIBUTION T	\$150,000.00	\$0.00	\$0.00	\$150,000.00	0.00%
Active	E 01-900-000-753	MISC EXPENSE	\$18,000.00	\$441.19	\$441.19	\$17,558.81	2.45%
Active	E 01-900-000-757	DONATIONS	\$20,000.00	\$15,250.00	\$15,250.00	\$4,750.00	76.25%
Active	E 01-900-000-759	KSDP-Contribution	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
Active	E 01-900-000-760	REVENUE SHARI	\$15,789.00	\$0.00	\$0.00	\$15,789.00	0.00%
Active	E 01-900-000-770	Depreciation Expen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-900-000-798	PERS Prior Period	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 01-900-000-799	PERS Expense	\$45,000.00	\$0.00	\$0.00	\$45,000.00	0.00%
Active	E 01-900-000-943	WEB SERVICE	\$61,439.00	\$23.17	\$23.17	\$61,415.83	0.04%
SUBDEPT 000			<u>\$925,765.00</u>	<u>\$20,764.57</u>	<u>\$20,764.57</u>	<u>\$905,000.43</u>	<u>2.24%</u>
Total DEPT 900 OTHER			<u>\$925,765.00</u>	<u>\$20,764.57</u>	<u>\$20,764.57</u>	<u>\$905,000.43</u>	<u>2.24%</u>
Total Fund 01 GENERAL FUND			<u>\$4,608,879.00</u>	<u>\$160,104.85</u>	<u>\$160,104.85</u>	<u>\$4,448,774.15</u>	<u>3.47%</u>

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

		24-25	24-25	JULY	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 20 GRANT PROGRAMS						
Active	R 20-201 INTEREST REVENUE	\$0.00	\$20,980.57	\$20,980.57	-\$20,980.57	0.00%
Active	R 20-203 OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 20-204 OPERATING TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 20-287 KCAP/09-DC-359	\$919,030.12	\$0.00	\$0.00	\$919,030.12	0.00%
Active	R 20-410 HEC	\$26,836.00	\$0.00	\$0.00	\$26,836.00	0.00%
Active	R 20-420 LATCF	\$1,644,465.04	\$0.00	\$0.00	\$1,644,465.04	0.00%
Active	R 20-426 DCCED/Akutan Harbor Floa	\$76,772.01	\$0.00	\$0.00	\$76,772.01	0.00%
Active	R 20-462 Sand Point School Grant	\$2,636,498.00	\$0.00	\$0.00	\$2,636,498.00	0.00%
Active	R 20-813 Akutan Airport/CIP Trident	\$657,390.00	\$0.00	\$0.00	\$657,390.00	0.00%
Active	R 20-875 PSMFC Grant	\$950,038.88	\$0.00	\$0.00	\$950,038.88	0.00%
Active	R 20-877 NFWF WGOA5	\$285,590.51	\$0.00	\$0.00	\$285,590.51	0.00%
Active	R 20-931 HRSA	\$1,712,427.14	\$0.00	\$0.00	\$1,712,427.14	0.00%
Active	R 20-972 TRANSPORTATION PROJ	\$2,678,153.56	\$0.00	\$0.00	\$2,678,153.56	0.00%
Total Fund 20 GRANT PROGRAMS		\$11,587,201.26	\$20,980.57	\$20,980.57	\$11,566,220.69	0.18%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 20 GRANT PROGRAMS							
DEPT 220 PermFund Appropriations							
Active	E 20-220-601-888	PROJECT CONTIN	\$1,388,007.61	\$0.00	\$0.00	\$1,388,007.61	0.00%
	SUBDEPT 601 AEB Project Contingency		\$1,388,007.61	\$0.00	\$0.00	\$1,388,007.61	0.00%
Active	E 20-220-603-678	DEFERRED MAIN	\$524,611.94	\$0.00	\$0.00	\$524,611.94	0.00%
	SUBDEPT 603 Deferred Maintenance		\$524,611.94	\$0.00	\$0.00	\$524,611.94	0.00%
Active	E 20-220-604-679	FISHERIES RESE	\$383,967.44	\$0.00	\$0.00	\$383,967.44	0.00%
	SUBDEPT 604 Fisheries Research		\$383,967.44	\$0.00	\$0.00	\$383,967.44	0.00%
Active	E 20-220-605-380	CONTRACT LABO	\$41,868.89	\$0.00	\$0.00	\$41,868.89	0.00%
	SUBDEPT 605 Mariculture		\$41,868.89	\$0.00	\$0.00	\$41,868.89	0.00%
Active	E 20-220-606-680	SAND POINT/AKU	\$1,419,218.18	\$0.00	\$0.00	\$1,419,218.18	0.00%
	SUBDEPT 606 Sand Point/Akutan Floats		\$1,419,218.18	\$0.00	\$0.00	\$1,419,218.18	0.00%
Active	E 20-220-607-500	EQUIPMENT	\$74,172.00	\$0.00	\$0.00	\$74,172.00	0.00%
	SUBDEPT 607 Financial Software		\$74,172.00	\$0.00	\$0.00	\$74,172.00	0.00%
Active	E 20-220-608-400	TRAVEL AND PER	\$32,601.72	\$0.00	\$0.00	\$32,601.72	0.00%
	SUBDEPT 608 Community Travel		\$32,601.72	\$0.00	\$0.00	\$32,601.72	0.00%
Active	E 20-220-610-850	CAPITAL CONSTR	\$46,998.99	\$0.00	\$0.00	\$46,998.99	0.00%
	SUBDEPT 610 Akutan Harbor		\$46,998.99	\$0.00	\$0.00	\$46,998.99	0.00%
Active	E 20-220-611-688	AKUTAN TSUNAM	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
	SUBDEPT 611 Akutan Tsunami Shelter		\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	E 20-220-620-850	CAPITAL CONSTR	\$1,932,555.57	\$197.90	\$197.90	\$1,932,357.67	0.01%
	SUBDEPT 620 Cold Bay Clinic		\$1,932,555.57	\$197.90	\$197.90	\$1,932,357.67	0.01%
Active	E 20-220-621-850	CAPITAL CONSTR	\$682,781.73	\$0.00	\$0.00	\$682,781.73	0.00%
	SUBDEPT 621 Cold Bay Dock		\$682,781.73	\$0.00	\$0.00	\$682,781.73	0.00%
Active	E 20-220-623-475	SUPPLIES	\$12,781.01	\$0.00	\$0.00	\$12,781.01	0.00%
	SUBDEPT 623 Cold Bay Pre/Education		\$12,781.01	\$0.00	\$0.00	\$12,781.01	0.00%
Active	E 20-220-625-603	MAINTENANCE	\$78,432.72	\$0.00	\$0.00	\$78,432.72	0.00%
	SUBDEPT 625 Cold Bay Terminal		\$78,432.72	\$0.00	\$0.00	\$78,432.72	0.00%
Active	E 20-220-626-600	REPAIRS	\$7,969.69	\$0.00	\$0.00	\$7,969.69	0.00%
	SUBDEPT 626 Cold Bay Municipal Building		\$7,969.69	\$0.00	\$0.00	\$7,969.69	0.00%
Active	E 20-220-627-900	Community Budget	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
	SUBDEPT 627 Cold Bay Water Plant Generator		\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	E 20-220-631-850	CAPITAL CONSTR	\$5,527.92	\$0.00	\$0.00	\$5,527.92	0.00%
	SUBDEPT 631 False Pass Harbor House		\$5,527.92	\$0.00	\$0.00	\$5,527.92	0.00%
Active	E 20-220-653-900	Community Budget	\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
	SUBDEPT 653 Nelson Lagoon Municipal Repair		\$35,000.00	\$0.00	\$0.00	\$35,000.00	0.00%
Active	E 20-220-660-462	Sand Point School	\$1,239,002.00	\$0.00	\$0.00	\$1,239,002.00	0.00%
	SUBDEPT 660 SDP School Grant App		\$1,239,002.00	\$0.00	\$0.00	\$1,239,002.00	0.00%
	Total DEPT 220 PermFund Appropriations		\$8,105,497.41	\$197.90	\$197.90	\$8,105,299.51	0.00%
DEPT 410 HEC Grant							
Active	E 20-410-000-605	Grant Project	\$26,836.00	\$0.00	\$0.00	\$26,836.00	0.00%
	SUBDEPT 000		\$26,836.00	\$0.00	\$0.00	\$26,836.00	0.00%
	Total DEPT 410 HEC Grant		\$26,836.00	\$0.00	\$0.00	\$26,836.00	0.00%
DEPT 420 LATCF							
Active	E 20-420-000-850	CAPITAL CONSTR	\$1,644,465.04	\$0.00	\$0.00	\$1,644,465.04	0.00%
	SUBDEPT 000		\$1,644,465.04	\$0.00	\$0.00	\$1,644,465.04	0.00%
	Total DEPT 420 LATCF		\$1,644,465.04	\$0.00	\$0.00	\$1,644,465.04	0.00%
DEPT 426 DCCED/Akutan Harbor Floats							
Active	E 20-426-000-850	CAPITAL CONSTR	\$76,772.01	\$0.00	\$0.00	\$76,772.01	0.00%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

	24-25 YTD Budget	24-25 YTD Amt	JULY MTD Amt	24-25 YTD Balance	% of YTD Budget
SUBDEPT 000	\$76,772.01	\$0.00	\$0.00	\$76,772.01	0.00%
Total DEPT 426 DCCED/Akutan Harbor Floats	\$76,772.01	\$0.00	\$0.00	\$76,772.01	0.00%
DEPT 427 Akutan Harbor Contribution					
Active E 20-427-000-850 CAPITAL CONSTR	\$259,743.66	\$0.00	\$0.00	\$259,743.66	0.00%
SUBDEPT 000	\$259,743.66	\$0.00	\$0.00	\$259,743.66	0.00%
Total DEPT 427 Akutan Harbor Contribution	\$259,743.66	\$0.00	\$0.00	\$259,743.66	0.00%
DEPT 429 HRSA					
Active E 20-429-000-871 OTHER DIRECT C	\$1,712,427.14	\$0.00	\$0.00	\$1,712,427.14	0.00%
SUBDEPT 000	\$1,712,427.14	\$0.00	\$0.00	\$1,712,427.14	0.00%
Total DEPT 429 HRSA	\$1,712,427.14	\$0.00	\$0.00	\$1,712,427.14	0.00%
DEPT 806 CAPITAL - SAND POINT					
Active E 20-806-000-881 ADMINISTRATIVE	\$122,668.00	\$0.00	\$0.00	\$122,668.00	0.00%
Active E 20-806-000-883 DESIGN SERVICE	\$203,427.00	\$0.00	\$0.00	\$203,427.00	0.00%
Active E 20-806-000-884 CONSTRUCTION	\$73,602.00	\$0.00	\$0.00	\$73,602.00	0.00%
Active E 20-806-000-885 CONSTRUCTION	\$2,114,133.00	\$0.00	\$0.00	\$2,114,133.00	0.00%
Active E 20-806-000-888 PROJECT CONTIN	\$122,668.00	\$0.00	\$0.00	\$122,668.00	0.00%
SUBDEPT 000	\$2,636,498.00	\$0.00	\$0.00	\$2,636,498.00	0.00%
Total DEPT 806 CAPITAL - SAND POINT	\$2,636,498.00	\$0.00	\$0.00	\$2,636,498.00	0.00%
DEPT 813 Akutan Airport/CIP Trident					
Active E 20-813-000-850 CAPITAL CONSTR	\$657,390.00	\$0.00	\$0.00	\$657,390.00	0.00%
SUBDEPT 000	\$657,390.00	\$0.00	\$0.00	\$657,390.00	0.00%
Total DEPT 813 Akutan Airport/CIP Trident	\$657,390.00	\$0.00	\$0.00	\$657,390.00	0.00%
DEPT 832 AKUTAN					
Active E 20-832-210-972 TRANSPORTATIO	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0.00%
SUBDEPT 210 AEB Hovercraft Proceeds	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0.00%
Total DEPT 832 AKUTAN	\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	0.00%
DEPT 867 KCC Alternative Road					
Active E 20-867-168-381 ENGINEERING	\$75,591.00	\$0.00	\$0.00	\$75,591.00	0.00%
Active E 20-867-168-850 CAPITAL CONSTR	\$843,439.12	\$0.00	\$0.00	\$843,439.12	0.00%
SUBDEPT 168 KCAP 14-RR-067	\$919,030.12	\$0.00	\$0.00	\$919,030.12	0.00%
Active E 20-867-210-972 TRANSPORTATIO	\$178,153.56	\$0.00	\$0.00	\$178,153.56	0.00%
SUBDEPT 210 AEB Hovercraft Proceeds	\$178,153.56	\$0.00	\$0.00	\$178,153.56	0.00%
Total DEPT 867 KCC Alternative Road	\$1,097,183.68	\$0.00	\$0.00	\$1,097,183.68	0.00%
DEPT 876 NFWF Electronic Monitoring					
Active E 20-876-078-380 CONTRACT LABO	\$285,590.51	\$0.00	\$0.00	\$285,590.51	0.00%
SUBDEPT 078 Trawl (WGOA5)	\$285,590.51	\$0.00	\$0.00	\$285,590.51	0.00%
Total DEPT 876 NFWF Electronic Monitoring	\$285,590.51	\$0.00	\$0.00	\$285,590.51	0.00%
DEPT 880 PSMFC Cod Tagging					
Active E 20-880-000-300 SALARIES	\$81,750.83	\$0.00	\$0.00	\$81,750.83	0.00%
Active E 20-880-000-350 FRINGE BENEFIT	\$26,879.78	\$0.00	\$0.00	\$26,879.78	0.00%
Active E 20-880-000-380 CONTRACT LABO	\$692,915.92	\$0.00	\$0.00	\$692,915.92	0.00%
Active E 20-880-000-400 TRAVEL AND PER	\$5,050.62	\$270.00	\$270.00	\$4,780.62	5.35%
Active E 20-880-000-475 SUPPLIES	\$115,974.81	\$0.00	\$0.00	\$115,974.81	0.00%
Active E 20-880-000-881 ADMINISTRATIVE	\$27,466.92	\$0.00	\$0.00	\$27,466.92	0.00%
SUBDEPT 000	\$950,038.88	\$270.00	\$270.00	\$949,768.88	0.03%
Total DEPT 880 PSMFC Cod Tagging	\$950,038.88	\$270.00	\$270.00	\$949,768.88	0.03%
DEPT 900 OTHER					
Active E 20-900-000-750 Operating Transfer	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active E 20-900-000-751 OPERATING TRA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 000	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total DEPT 900 OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 22 OPERATIONS							
Active	R 22-160	DEFERRED REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 22-203	OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 22-204	OPERATING TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 22-210	Helicopter Revenue	\$389,887.00	\$24,694.15	\$24,694.15	\$365,192.85	6.33%
Active	R 22-221	COLD BAY TERMINAL LEA	\$278,000.00	\$25,343.00	\$25,343.00	\$252,657.00	9.12%
Active	R 22-222	COLD BAY TERMINAL OT	\$25,000.00	\$2,404.68	\$2,404.68	\$22,595.32	9.62%
Active	R 22-233	STATE PERS ON-BEHALF	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 22-398	OPEB Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 22-399	Pension Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Fund 22 OPERATIONS			\$692,887.00	\$52,441.83	\$52,441.83	\$640,445.17	7.57%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 22 OPERATIONS							
DEPT 802 CAPITAL - COLD BAY							
Active	E 22-802-200-300	SALARIES	\$55,000.00	\$3,115.38	\$3,115.38	\$51,884.62	5.66%
Active	E 22-802-200-350	FRINGE BENEFIT	\$5,000.00	\$269.49	\$269.49	\$4,730.51	5.39%
Active	E 22-802-200-380	CONTRACT LABO	\$6,000.00	\$0.00	\$0.00	\$6,000.00	0.00%
Active	E 22-802-200-425	TELEPHONE	\$2,500.00	\$186.62	\$186.62	\$2,313.38	7.46%
Active	E 22-802-200-475	SUPPLIES	\$8,697.00	\$0.00	\$0.00	\$8,697.00	0.00%
Active	E 22-802-200-526	UTILITIES	\$91,500.00	\$0.00	\$0.00	\$91,500.00	0.00%
Active	E 22-802-200-576	GAS	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
Active	E 22-802-200-577	FUEL	\$33,250.00	\$2,027.24	\$2,027.24	\$31,222.76	6.10%
Active	E 22-802-200-603	MAINTENANCE	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.00%
Active	E 22-802-200-770	Depreciation Expen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 22-802-200-775	Amortization Expen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 22-802-200-780	Interest Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 22-802-200-880	LAND	\$7,803.00	\$0.00	\$0.00	\$7,803.00	0.00%
SUBDEPT 200 COLD BAY TERMINAL			<u>\$260,150.00</u>	<u>\$5,598.73</u>	<u>\$5,598.73</u>	<u>\$254,551.27</u>	<u>2.15%</u>
Total DEPT 802 CAPITAL - COLD BAY			<u>\$260,150.00</u>	<u>\$5,598.73</u>	<u>\$5,598.73</u>	<u>\$254,551.27</u>	<u>2.15%</u>
DEPT 845 HELICOPTER OPERATIONS							
Active	E 22-845-300-300	SALARIES	\$50,000.00	\$2,618.00	\$2,618.00	\$47,382.00	5.24%
Active	E 22-845-300-350	FRINGE BENEFIT	\$7,000.00	\$226.46	\$226.46	\$6,773.54	3.24%
Active	E 22-845-300-380	CONTRACT LABO	\$1,111,628.00	\$0.00	\$0.00	\$1,111,628.00	0.00%
Active	E 22-845-300-398	OPEB Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 22-845-300-399	Pension Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 22-845-300-425	TELEPHONE	\$444.00	\$36.17	\$36.17	\$407.83	8.15%
Active	E 22-845-300-475	SUPPLIES	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
Active	E 22-845-300-526	UTILITIES	\$9,000.00	\$0.00	\$0.00	\$9,000.00	0.00%
Active	E 22-845-300-576	GAS	\$11,000.00	\$1,137.12	\$1,137.12	\$9,862.88	10.34%
Active	E 22-845-300-577	FUEL	\$75,000.00	\$0.00	\$0.00	\$75,000.00	0.00%
Active	E 22-845-300-770	Depreciation Expen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 300 HELICOPTER OPERATIONS			<u>\$1,294,072.00</u>	<u>\$4,017.75</u>	<u>\$4,017.75</u>	<u>\$1,290,054.25</u>	<u>0.31%</u>
Total DEPT 845 HELICOPTER OPERATIONS			<u>\$1,294,072.00</u>	<u>\$4,017.75</u>	<u>\$4,017.75</u>	<u>\$1,290,054.25</u>	<u>0.31%</u>
DEPT 900 OTHER							
Active	E 22-900-000-660	Loss On Impairmen	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 000			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Total DEPT 900 OTHER			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>0.00%</u>
Total Fund 22 OPERATIONS			<u>\$1,554,222.00</u>	<u>\$9,616.48</u>	<u>\$9,616.48</u>	<u>\$1,544,605.52</u>	<u>0.62%</u>

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

		24-25 YTD Budget	24-25 YTD Amt	JULY MTD Amt	24-25 YTD Balance	% of YTD Budget
Fund 24 BOND CONSTRUCTION						
Active	R 24-201 INTEREST REVENUE	\$0.00	\$13,467.33	\$13,467.33	-\$13,467.33	0.00%
Active	R 24-203 OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 24-205 Unrealized Gains/Loss	\$0.00	\$6,581.86	\$6,581.86	-\$6,581.86	0.00%
Active	R 24-259 BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Fund 24 BOND CONSTRUCTION		<u>\$0.00</u>	<u>\$20,049.19</u>	<u>\$20,049.19</u>	<u>-\$20,049.19</u>	<u>0.00%</u>

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 24 BOND CONSTRUCTION							
DEPT 809 Akutan Airport 2010 Series B							
Active	E 24-809-000-850	CAPITAL CONSTR	\$678,088.90	\$0.00	\$0.00	\$678,088.90	0.00%
SUBDEPT 000			<u>\$678,088.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$678,088.90</u>	<u>0.00%</u>
Total DEPT 809 Akutan Airport 2010 Series B			\$678,088.90	\$0.00	\$0.00	\$678,088.90	0.00%
DEPT 817 Airport/FY09 State Obligation							
Active	E 24-817-000-850	CAPITAL CONSTR	\$574,148.90	\$0.00	\$0.00	\$574,148.90	0.00%
SUBDEPT 000			<u>\$574,148.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$574,148.90</u>	<u>0.00%</u>
Total DEPT 817 Airport/FY09 State Obligation			\$574,148.90	\$0.00	\$0.00	\$574,148.90	0.00%
DEPT 900 OTHER							
Active	E 24-900-000-386	MANAGEMENT FE	\$5,954.00	\$0.00	\$0.00	\$5,954.00	0.00%
Active	E 24-900-000-725	BOND INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 24-900-000-745	Bond Sale Expense	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 000			<u>\$5,954.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,954.00</u>	<u>0.00%</u>
Total DEPT 900 OTHER			\$5,954.00	\$0.00	\$0.00	\$5,954.00	0.00%
Total Fund 24 BOND CONSTRUCTION			<u>\$1,258,191.80</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,258,191.80</u>	<u>0.00%</u>

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 30 BOND FUND							
Active	R 30-204	OPERATING TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 30-259	BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 30-277	STATE BOND REBATE SC	\$702,907.00	\$0.00	\$0.00	\$702,907.00	0.00%
Active	R 30-278	STATE BOND REBATE HA	\$357,983.00	\$0.00	\$0.00	\$357,983.00	0.00%
Total Fund 30 BOND FUND			\$1,060,890.00	\$0.00	\$0.00	\$1,060,890.00	0.00%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 30 BOND FUND							
DEPT 900 OTHER							
Active	E 30-900-000-725	BOND INTEREST	\$476,149.00	\$0.00	\$0.00	\$476,149.00	0.00%
Active	E 30-900-000-726	BOND PRINCIPAL	\$2,075,000.00	\$0.00	\$0.00	\$2,075,000.00	0.00%
Active	E 30-900-000-750	Operating Transfer	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 000			<u>\$2,551,149.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,551,149.00</u>	<u>0.00%</u>
Total DEPT 900 OTHER			<u>\$2,551,149.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,551,149.00</u>	<u>0.00%</u>
Total Fund 30 BOND FUND			<u>\$2,551,149.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,551,149.00</u>	<u>0.00%</u>

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

		24-25	24-25	JULY	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 40 PERMANENT FUND						
Active	R 40-201 INTEREST REVENUE	\$0.00	\$138,887.13	\$138,887.13	-\$138,887.13	0.00%
Active	R 40-203 OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 40-204 OPERATING TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 40-205 Unrealized Gains/Loss	\$0.00	\$1,109,315.33	\$1,109,315.33	-\$1,109,315.33	0.00%
Total Fund 40 PERMANENT FUND		\$0.00	\$1,248,202.46	\$1,248,202.46	-\$1,248,202.46	0.00%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 40 PERMANENT FUND							
DEPT 900 OTHER							
Active	E 40-900-000-386	MANAGEMENT FE	\$73,889.00	\$0.00	\$0.00	\$73,889.00	0.00%
Active	E 40-900-000-750	Operating Transfer	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	E 40-900-000-751	OPERATING TRA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 000			<u>\$73,889.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$73,889.00</u>	<u>0.00%</u>
Total DEPT 900 OTHER			<u>\$73,889.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$73,889.00</u>	<u>0.00%</u>
Total Fund 40 PERMANENT FUND			<u>\$73,889.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$73,889.00</u>	<u>0.00%</u>

Aleutians East Borough
***Revenue Guideline©**

08/27/24

Current Period: JULY 24-25

		24-25	24-25	JULY	24-25	% of YTD
		YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 41 MAINTENANCE RESERVE FUND						
Active	R 41-201 INTEREST REVENUE	\$0.00	\$424.86	\$424.86	-\$424.86	0.00%
Active	R 41-203 OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Active	R 41-204 OPERATING TRANSFER	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Total Fund 41 MAINTENANCE RESERVE FUND		\$0.00	\$424.86	\$424.86	-\$424.86	0.00%

Aleutians East Borough
***Expenditure Guideline©**

08/27/24

Current Period: JULY 24-25

			24-25	24-25	JULY	24-25	% of YTD
			YTD Budget	YTD Amt	MTD Amt	YTD Balance	Budget
Fund 41 MAINTENANCE RESERVE FUND							
DEPT 900 OTHER							
Active	E 41-900-000-603	MAINTENANCE	\$100,000.00	\$0.00	\$0.00	\$100,000.00	0.00%
Active	E 41-900-000-751	OPERATING TRA	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
SUBDEPT 000			<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$100,000.00</u>	<u>0.00%</u>
Total DEPT 900 OTHER			<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$100,000.00</u>	<u>0.00%</u>
Total Fund 41 MAINTENANCE RESERVE FUND			<u>\$100,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$100,000.00</u>	<u>0.00%</u>

INVESTMENT REPORT



ALASKA PERMANENT CAPITAL MANAGEMENT

Registered Investment Adviser

AEB SERIES E Investment Report

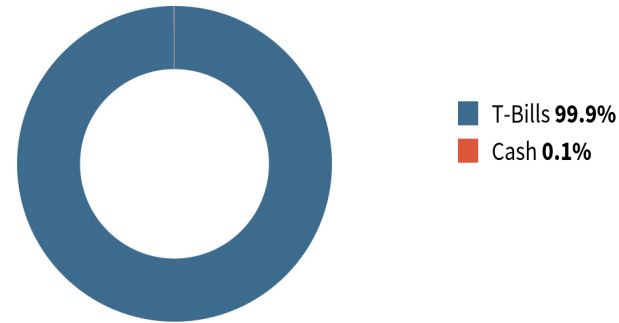
July 2024

Portfolio Overview

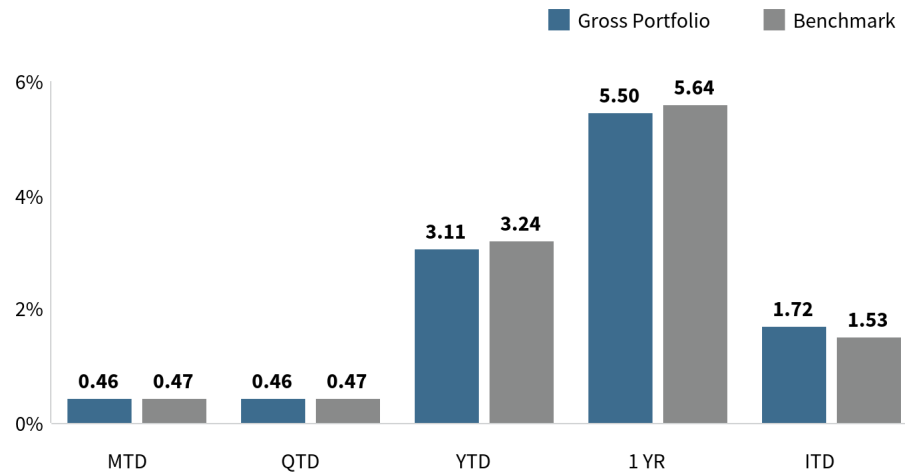
BEGINNING VALUE + ACCRUED	\$2,850,277
TRANSFERS IN/ OUT	-\$476
REALIZED GAINS	\$0
CHANGE IN MARKET VALUE	\$325
INTEREST INCOME	\$12,771
ENDING VALUE + ACCRUED	\$2,862,896



Portfolio Composition



Investment Performance

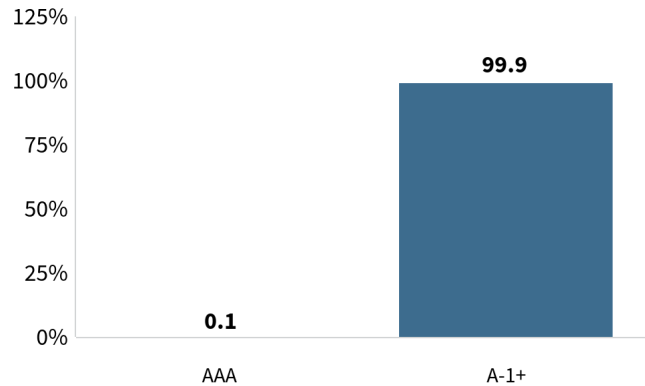


Performance is annualized for periods greater than one year. Inception to date performance begins October 01, 2003. Past performance is not indicative of future results.

Risk Management

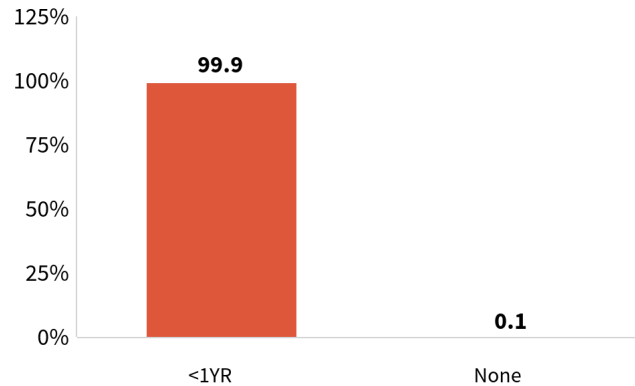


Credit Rating Exposure



Source: Clearwater Composite Rating

Duration Exposure (Years)



Sector Exposure

	%MV
T-Bills	99.92%
Cash	0.08%

Top 10 Issuer Concentration

	%MV
United States Department of The Treasury (3140000V3) Federated Government Obligations Tax-Managed Fund	99.92%
	0.08%

This is a list of the Top 10 Issuer Concentration, but these are not the only issuer concentrations. A full list is available upon request.

MARKET VALUE
\$2,862,896

BOOK VALUE
\$2,862,872

UNREALIZED GAIN/LOSS
\$24

YIELD TO MATURITY
5.12%

COUPON RATE
0.00%

DURATION
0.19

WAL
0.20

MOODY'S RATING
Aaa

Disclosures



S&P 500 Total Return Index

The S&P 500® Index is the Standard & Poor's Composite Index and is widely regarded as a single gauge of large cap U.S. equities. It is market cap weighted and includes 500 leading companies, capturing approximately 80% coverage of available market capitalization.

S&P MidCap 400 Total Return Index

The S&P MidCap 400 Index, more commonly known as the S&P 400, is a stock market index from S&P Dow Jones Indices. The index serves as a barometer for the U.S. mid-cap equities sector and is the most widely followed mid-cap index.

S&P Small Cap 600 Total Return Index

The S&P SmallCap 600® seeks to measure the small-cap segment of the U.S. equity market. The index is designed to track companies that meet specific inclusion criteria to ensure that they are liquid and financially viable.

MSCI EAFE Net Total Return USD Index

The MSCI EAFE Index (Europe, Australasia, Far East) is a free float-adjusted market capitalization-weighted index that is designed to measure the equity market performance of developed markets, excluding the United States and Canada. The MSCI EAFE Index consists of the following 21 developed market countries: Australia, Austria, Belgium, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, the Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland and the United Kingdom.

MSCI Emerging Net Total Return USD Index

The MSCI Emerging Markets Index is a free float-adjusted market capitalization-weighted index that is designed to measure equity market performance of emerging markets. The MSCI Emerging Markets Index consists of the following 26 emerging market country indices: Argentina, Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Russia, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

STOXX Global Broad Infrastructure Index Net Return USD

The STOXX Global Broad Infrastructure Index is derived from the STOXX. Developed and Emerging Markets Total Market Index (TMI) and offers a diversified representation of companies that generate more than 50% of their revenue from selected infrastructure sectors. STOXX partnered with Revere Data, which defines 17 subsectors for the infrastructure industry. These 17 subsectors are rolled into five supersectors - Communications, Energy, Government Outsourcing/Social, Transportation and Utilities.

S&P USA REIT USD Total Return Index

The S&P United States REIT Index defines and measures the investable universe of publicly traded real estate investment trusts domiciled in the United States.

Bloomberg Commodity Index Total Return

The Bloomberg Commodity Index provides broad-based exposure to commodities, and no single commodity or commodity sector dominates the index. Rather than being driven by micro-economic events affecting one commodity market or sector, the diversified commodity exposure of the index potentially reduces volatility in comparison with non-diversified commodity investments.

Wilshire Liquid Alternative Total Return Index

The Wilshire Liquid Alternative IndexSM measures the collective performance of the five Wilshire Liquid Alternative strategies that make up the Wilshire Liquid Alternative Universe. Created in 2014, with a set of time series of data beginning on December 31, 1999, the Wilshire Liquid Alternative Index (WLIQA) is designed to provide a broad measure of the liquid alternative market by combining the performance of the Wilshire Liquid Alternative Equity Hedge Index (WLIQAEH), Wilshire Liquid Alternative Global Macro Index (WLIQAGM), Wilshire Liquid Alternative Relative Value Index (WLIQARV), Wilshire Liquid Alternative Multi-Strategy Index (WLIQAMS), and Wilshire Liquid Alternative Event Driven Index (WLIQAED).

Bloomberg US Agg Total Return Value Unhedged USD

The Bloomberg U.S. Aggregate Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-throughs), ABS, and CMBS. It rolls up into other flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

Bloomberg VLI: High Yield Total Return Index Value Unhedged USD

The Bloomberg VLI: High Yield Total Return Index is a component of the US Corp High Yield Index that is designed to track a more liquid component of the USD-denominated, high yield, fixed-rate corporate bond market.

Bloomberg GLA xUSD Float Adj RIC Capped Index TR Index Value Hedged USD

The Bloomberg Barclays Global Aggregate ex-USD Float-Adjusted RIC Capped Index is a customized subset of the Global Aggregate Index that meets the same diversification guidelines that a fund must pass to qualify as a regulated investment company (RIC). This multi-currency benchmark includes fixed-rate treasury, government-related, corporate and securitized bonds from developed and emerging markets issuers while excluding USD denominated debt. The Global Aggregate ex-USD Float Adjusted RIC Capped Index is largely comprised of two major regional aggregate components: the Pan-European Aggregate and the Asian-Pacific Aggregate Index.

FTSE 3 Month Treas Bill Local Currency

The FTSE 3 Month US T Bill Index Series is intended to track the daily performance of 3 month US Treasury bills. The indices are designed to operate as a reference rate for a series of funds.

Disclosures



Bloomberg Muni 1-15 Year Blend (1-17) Total Return Index Value

The Bloomberg Municipal 1-15 Year Index measures the performance of USD-denominated long-term, tax-exempt bond market with maturities of 1-15 years, including state and local general obligation bonds, revenue bonds, insured bonds, and prerefunded bonds.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Intermediate Index measures the performance of the U.S. Treasury and U.S. agency debentures with maturities of 1-10 years. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

Bloomberg 1-5 Yr Gov/Credit Total Return Index Value Unhedged

The Bloomberg US 1-5 year Government/Credit Float-Adjusted Bond Index is a float-adjusted version of the US 1-5 year Government/Credit Index, which tracks the market for investment grade, US dollar-denominated, fixed-rate treasuries, government-related and corporate securities.

FTSE High Dividend Yield Total Return Index

The FTSE High Dividend Yield Index is designed to represent the performance of companies with relatively high forecast dividend yields

WisdomTree U.S. MidCap Dividend Index Total Return

The WisdomTree U.S. MidCap Dividend Index is a fundamentally weighted index that measures the performance of the mid-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the top 75% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

WisdomTree U.S. SmallCap Dividend Index Total Return

The WisdomTree U.S. SmallCap Dividend Index is a fundamentally weighted index measuring the performance of the small-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the bottom 25% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

Bloomberg U.S. Long Government/Credit Unhedged USD

The Bloomberg U.S. Government Credit Long Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 10 years and greater, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Credit Intermediate Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 1-10 years, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Municipal Bond 5 Year (4-6) Total Return Index Unhedged USD

An index designed to measure the performance of tax-exempt U.S. investment grade municipal bonds with remaining maturities between four and six years. Index returns assume reinvestment of distributions, but do not reflect any applicable sales charges or management fees.

MSCI ACWI IMI Net Total Return USD Index

The MSCI ACWI Investable Market Index (IMI) captures large, mid and small cap representation across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries. The MSCI AXWI IMI includes the following 23 developed market countries : Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom, and United States. The MSCI AXWI IMI includes the following 24 emerging market countries: : Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

Bloomberg 1-3 Yr Gov Total Return Index Value Unhedged USD

The Bloomberg U.S. Government/Credit 1-3 Year Index is an unmanaged index considered representative of performance of short-term U.S. corporate bonds and U.S. government bonds with maturities from one to three years.

Bloomberg 1-5 Yr Gov TR Index

Bloomberg Barclays Municipal 1-5 Yr TR USD includes all medium and larger issues of U.S. government, investment-grade corporate, and investment-grade international dollar-denominated bonds that have maturities of between 1 and 5 years and are publicly issued.

ICE BofA US 3-Month Treasury Bill Index

The ICE BofA 3 Month U.S. Treasury Index measures the performance of a single issue of outstanding treasury bill which matures closest to, but not beyond, three months from the rebalancing date. The issue is purchased at the beginning of the month and held for a full month; at the end of the month that issue is sold and rolled into a newly selected issue.

Bloomberg US Treasury TIPS 0-5 Years Total Return Index Unhedged USD

Bloomberg US Treasury Inflation-Protected Securities (TIPS) 0-5 Year Index is a market value-weighted index that measures the performance of inflation-protected securities issued by the US Treasury that have a remaining average life between 0 and 5 years.

Bloomberg U.S. Treasury Bellwethers: 1 Yr

The Bloomberg U.S. Treasury Bellwethers 1 Yr. Index is an unmanaged index representing the on-the-run (most recently auctioned) U.S. Treasury bond with 1 years' maturity.



APCM

Client Relationship Manager

Blake Phillips, CFA®

blake@apcm.net

Portfolio Manager

Paul Hanson, CFA®

Chartered Financial Analyst® (CFA®) are licensed by the CFA® Institute to use the CFA® mark. CFA® certification requirements: Hold a bachelor's degree from an accredited institution or have equivalent education or work experience, successful completion of all three exam levels of the CFA® Program, have 48 months of acceptable professional work experience in the investment decision-making process, fulfill society requirements, which vary by society. Unless you are upgrading from affiliate membership, all societies require two sponsor statements as part of each application; these are submitted online by your sponsors.



ALASKA PERMANENT CAPITAL MANAGEMENT

Registered Investment Adviser

AEB 2010 SERIES B BOND/AKUTAN Investment Report

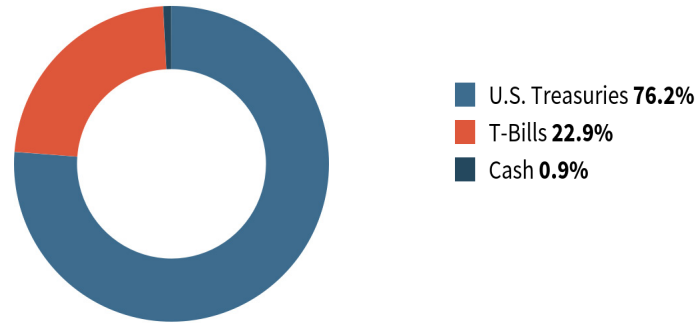
July 2024

Portfolio Overview

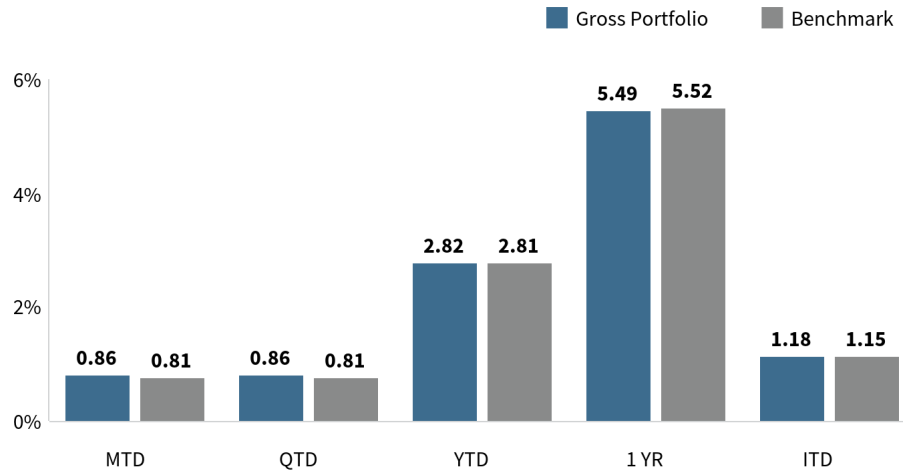
BEGINNING VALUE + ACCRUED	\$817,037
TRANSFERS IN/ OUT	-\$49
REALIZED GAINS	-\$1,121
CHANGE IN MARKET VALUE	\$4,851
INTEREST INCOME	\$3,262
ENDING VALUE + ACCRUED	\$823,979



Portfolio Composition



Investment Performance



Performance is annualized for periods greater than one year. Inception to date performance begins September 01, 2011
 Past performance is not indicative of future results.

Risk Management

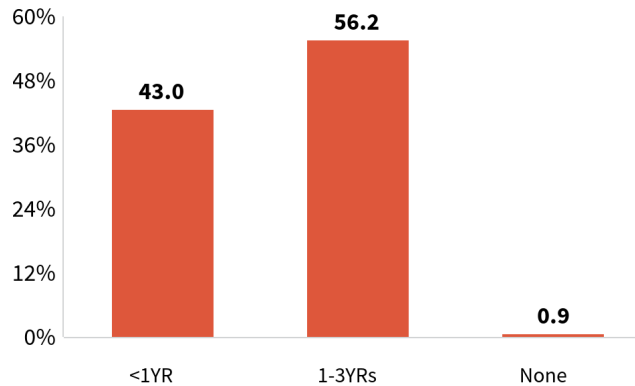


Credit Rating Exposure



Source: Clearwater Composite Rating

Duration Exposure (Years)



Sector Exposure

Sector	%MV
U.S. Treasuries	76.22%
T-Bills	22.93%
Cash	0.85%

Top 10 Issuer Concentration

Issuer	%MV
United States Department of The Treasury	77.55%
United States	21.59%
(3140000V3) Federated Government Obligations Tax-Managed Fund	0.85%

This is a list of the Top 10 Issuer Concentration, but these are not the only issuer concentrations. A full list is available upon request.

MARKET VALUE
\$821,044

BOOK VALUE
\$819,980

UNREALIZED GAIN/LOSS
\$1,064

YIELD TO MATURITY
4.69%

COUPON RATE
2.80%

DURATION
1.14

WAL
1.46

MOODY'S RATING
Aaa

Disclosures



S&P 500 Total Return Index

The S&P 500® Index is the Standard & Poor's Composite Index and is widely regarded as a single gauge of large cap U.S. equities. It is market cap weighted and includes 500 leading companies, capturing approximately 80% coverage of available market capitalization.

S&P MidCap 400 Total Return Index

The S&P MidCap 400 Index, more commonly known as the S&P 400, is a stock market index from S&P Dow Jones Indices. The index serves as a barometer for the U.S. mid-cap equities sector and is the most widely followed mid-cap index.

S&P Small Cap 600 Total Return Index

The S&P SmallCap 600® seeks to measure the small-cap segment of the U.S. equity market. The index is designed to track companies that meet specific inclusion criteria to ensure that they are liquid and financially viable.

MSCI EAFE Net Total Return USD Index

The MSCI EAFE Index (Europe, Australasia, Far East) is a free float-adjusted market capitalization-weighted index that is designed to measure the equity market performance of developed markets, excluding the United States and Canada. The MSCI EAFE Index consists of the following 21 developed market countries: Australia, Austria, Belgium, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, the Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland and the United Kingdom.

MSCI Emerging Net Total Return USD Index

The MSCI Emerging Markets Index is a free float-adjusted market capitalization-weighted index that is designed to measure equity market performance of emerging markets. The MSCI Emerging Markets Index consists of the following 26 emerging market country indices: Argentina, Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Russia, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

STOXX Global Broad Infrastructure Index Net Return USD

The STOXX Global Broad Infrastructure Index is derived from the STOXX. Developed and Emerging Markets Total Market Index (TMI) and offers a diversified representation of companies that generate more than 50% of their revenue from selected infrastructure sectors. STOXX partnered with Revere Data, which defines 17 subsectors for the infrastructure industry. These 17 subsectors are rolled into five supersectors - Communications, Energy, Government Outsourcing/Social, Transportation and Utilities.

S&P USA REIT USD Total Return Index

The S&P United States REIT Index defines and measures the investable universe of publicly traded real estate investment trusts domiciled in the United States.

Bloomberg Commodity Index Total Return

The Bloomberg Commodity Index provides broad-based exposure to commodities, and no single commodity or commodity sector dominates the index. Rather than being driven by micro-economic events affecting one commodity market or sector, the diversified commodity exposure of the index potentially reduces volatility in comparison with non-diversified commodity investments.

Wilshire Liquid Alternative Total Return Index

The Wilshire Liquid Alternative IndexSM measures the collective performance of the five Wilshire Liquid Alternative strategies that make up the Wilshire Liquid Alternative Universe. Created in 2014, with a set of time series of data beginning on December 31, 1999, the Wilshire Liquid Alternative Index (WLIQA) is designed to provide a broad measure of the liquid alternative market by combining the performance of the Wilshire Liquid Alternative Equity Hedge Index (WLIQAEH), Wilshire Liquid Alternative Global Macro Index (WLIQAGM), Wilshire Liquid Alternative Relative Value Index (WLIQARV), Wilshire Liquid Alternative Multi-Strategy Index (WLIQAMS), and Wilshire Liquid Alternative Event Driven Index (WLIQAED).

Bloomberg US Agg Total Return Value Unhedged USD

The Bloomberg U.S. Aggregate Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-throughs), ABS, and CMBS. It rolls up into other flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

Bloomberg VLI: High Yield Total Return Index Value Unhedged USD

The Bloomberg VLI: High Yield Total Return Index is a component of the US Corp High Yield Index that is designed to track a more liquid component of the USD-denominated, high yield, fixed-rate corporate bond market.

Bloomberg GLA xUSD Float Adj RIC Capped Index TR Index Value Hedged USD

The Bloomberg Barclays Global Aggregate ex-USD Float-Adjusted RIC Capped Index is a customized subset of the Global Aggregate Index that meets the same diversification guidelines that a fund must pass to qualify as a regulated investment company (RIC). This multi-currency benchmark includes fixed-rate treasury, government-related, corporate and securitized bonds from developed and emerging markets issuers while excluding USD denominated debt. The Global Aggregate ex-USD Float Adjusted RIC Capped Index is largely comprised of two major regional aggregate components: the Pan-European Aggregate and the Asian-Pacific Aggregate Index.

FTSE 3 Month Treas Bill Local Currency

The FTSE 3 Month US T Bill Index Series is intended to track the daily performance of 3 month US Treasury bills. The indices are designed to operate as a reference rate for a series of funds.

Disclosures



Bloomberg Muni 1-15 Year Blend (1-17) Total Return Index Value

The Bloomberg Municipal 1-15 Year Index measures the performance of USD-denominated long-term, tax-exempt bond market with maturities of 1-15 years, including state and local general obligation bonds, revenue bonds, insured bonds, and prerefunded bonds.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Intermediate Index measures the performance of the U.S. Treasury and U.S. agency debentures with maturities of 1-10 years. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

Bloomberg 1-5 Yr Gov/Credit Total Return Index Value Unhedged

The Bloomberg US 1-5 year Government/Credit Float-Adjusted Bond Index is a float-adjusted version of the US 1-5 year Government/Credit Index, which tracks the market for investment grade, US dollar-denominated, fixed-rate treasuries, government-related and corporate securities.

FTSE High Dividend Yield Total Return Index

The FTSE High Dividend Yield Index is designed to represent the performance of companies with relatively high forecast dividend yields

WisdomTree U.S. MidCap Dividend Index Total Return

The WisdomTree U.S. MidCap Dividend Index is a fundamentally weighted index that measures the performance of the mid-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the top 75% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

WisdomTree U.S. SmallCap Dividend Index Total Return

The WisdomTree U.S. SmallCap Dividend Index is a fundamentally weighted index measuring the performance of the small-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the bottom 25% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

Bloomberg U.S. Long Government/Credit Unhedged USD

The Bloomberg U.S. Government Credit Long Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 10 years and greater, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Credit Intermediate Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 1-10 years, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Municipal Bond 5 Year (4-6) Total Return Index Unhedged USD

An index designed to measure the performance of tax-exempt U.S. investment grade municipal bonds with remaining maturities between four and six years. Index returns assume reinvestment of distributions, but do not reflect any applicable sales charges or management fees.

MSCI ACWI IMI Net Total Return USD Index

The MSCI ACWI Investable Market Index (IMI) captures large, mid and small cap representation across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries. The MSCI AXWI IMI includes the following 23 developed market countries : Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom, and United States. The MSCI AXWI IMI includes the following 24 emerging market countries: : Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

Bloomberg 1-3 Yr Gov Total Return Index Value Unhedged USD

The Bloomberg U.S. Government/Credit 1-3 Year Index is an unmanaged index considered representative of performance of short-term U.S. corporate bonds and U.S. government bonds with maturities from one to three years.

Bloomberg 1-5 Yr Gov TR Index

Bloomberg Barclays Municipal 1-5 Yr TR USD includes all medium and larger issues of U.S. government, investment-grade corporate, and investment-grade international dollar-denominated bonds that have maturities of between 1 and 5 years and are publicly issued.

ICE BofA US 3-Month Treasury Bill Index

The ICE BofA 3 Month U.S. Treasury Index measures the performance of a single issue of outstanding treasury bill which matures closest to, but not beyond, three months from the rebalancing date. The issue is purchased at the beginning of the month and held for a full month; at the end of the month that issue is sold and rolled into a newly selected issue.

Bloomberg US Treasury TIPS 0-5 Years Total Return Index Unhedged USD

Bloomberg US Treasury Inflation-Protected Securities (TIPS) 0-5 Year Index is a market value-weighted index that measures the performance of inflation-protected securities issued by the US Treasury that have a remaining average life between 0 and 5 years.

Bloomberg U.S. Treasury Bellwethers: 1 Yr

The Bloomberg U.S. Treasury Bellwethers 1 Yr. Index is an unmanaged index representing the on-the-run (most recently auctioned) U.S. Treasury bond with 1 years' maturity.



APCM

Client Relationship Manager

Blake Phillips, CFA®

blake@apcm.net

Portfolio Manager

Paul Hanson, CFA®

Chartered Financial Analyst® (CFA®) are licensed by the CFA® Institute to use the CFA® mark. CFA® certification requirements: Hold a bachelor's degree from an accredited institution or have equivalent education or work experience, successful completion of all three exam levels of the CFA® Program, have 48 months of acceptable professional work experience in the investment decision-making process, fulfill society requirements, which vary by society. Unless you are upgrading from affiliate membership, all societies require two sponsor statements as part of each application; these are submitted online by your sponsors.



ALASKA PERMANENT CAPITAL MANAGEMENT

Registered Investment Adviser

AEB OPERATING RESERVE FUND Investment Report

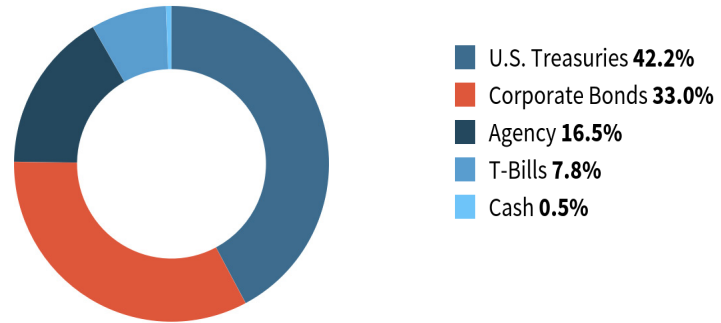
July 2024

Portfolio Overview

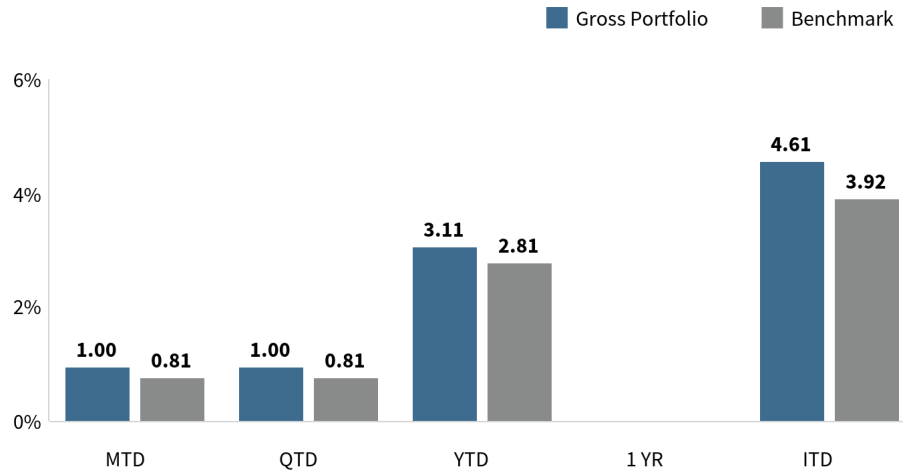
BEGINNING VALUE + ACCRUED	\$9,960,018
TRANSFERS IN/ OUT	-\$624
REALIZED GAINS	\$235
CHANGE IN MARKET VALUE	\$2,198
INTEREST INCOME	\$45,261
ENDING VALUE + ACCRUED	\$10,007,088



Portfolio Composition



Investment Performance

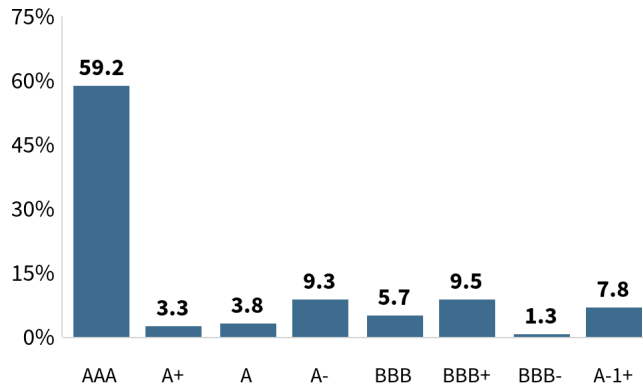


Performance is annualized for periods greater than one year. Inception to date performance begins August 01, 2001. Past performance is not indicative of future results.

Risk Management

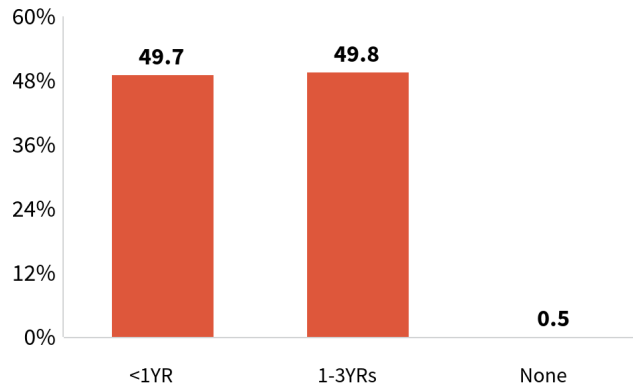


Credit Rating Exposure



Source: Clearwater Composite Rating

Duration Exposure (Years)



Sector Exposure

	%MV
T-Bills	65.07%
Corporate Bonds	28.36%
Agency	5.75%
Cash	0.82%

Top 10 Issuer Concentration

	%MV
United States Department of The Treasury	65.07%
Federal Home Loan Mortgage Corporation	3.05%
The Walt Disney Company	1.52%
Phillips 66	1.51%
Simon Property Group, Inc.	1.50%
Realty Income Corporation	1.50%
The PNC Financial Services Group, Inc.	1.49%
Principal Financial Group, Inc.	1.49%
Bank of Montreal	1.49%
Enterprise Products Partners L.P.	1.46%

This is a list of the Top 10 Issuer Concentration, but these are not the only issuer concentrations. A full list is available upon request.

MARKET VALUE
\$9,974,031

BOOK VALUE
\$9,974,824

UNREALIZED GAIN/LOSS
-\$793

YIELD TO MATURITY
5.33%

COUPON RATE
1.10%

DURATION
0.22

WAL
0.23

MOODY'S RATING
Aa3

Disclosures



S&P 500 Total Return Index

The S&P 500® Index is the Standard & Poor's Composite Index and is widely regarded as a single gauge of large cap U.S. equities. It is market cap weighted and includes 500 leading companies, capturing approximately 80% coverage of available market capitalization.

S&P MidCap 400 Total Return Index

The S&P MidCap 400 Index, more commonly known as the S&P 400, is a stock market index from S&P Dow Jones Indices. The index serves as a barometer for the U.S. mid-cap equities sector and is the most widely followed mid-cap index.

S&P Small Cap 600 Total Return Index

The S&P SmallCap 600® seeks to measure the small-cap segment of the U.S. equity market. The index is designed to track companies that meet specific inclusion criteria to ensure that they are liquid and financially viable.

MSCI EAFE Net Total Return USD Index

The MSCI EAFE Index (Europe, Australasia, Far East) is a free float-adjusted market capitalization-weighted index that is designed to measure the equity market performance of developed markets, excluding the United States and Canada. The MSCI EAFE Index consists of the following 21 developed market countries: Australia, Austria, Belgium, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, the Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland and the United Kingdom.

MSCI Emerging Net Total Return USD Index

The MSCI Emerging Markets Index is a free float-adjusted market capitalization-weighted index that is designed to measure equity market performance of emerging markets. The MSCI Emerging Markets Index consists of the following 26 emerging market country indices: Argentina, Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Russia, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

STOXX Global Broad Infrastructure Index Net Return USD

The STOXX Global Broad Infrastructure Index is derived from the STOXX. Developed and Emerging Markets Total Market Index (TMI) and offers a diversified representation of companies that generate more than 50% of their revenue from selected infrastructure sectors. STOXX partnered with Revere Data, which defines 17 subsectors for the infrastructure industry. These 17 subsectors are rolled into five supersectors - Communications, Energy, Government Outsourcing/Social, Transportation and Utilities.

S&P USA REIT USD Total Return Index

The S&P United States REIT Index defines and measures the investable universe of publicly traded real estate investment trusts domiciled in the United States.

Bloomberg Commodity Index Total Return

The Bloomberg Commodity Index provides broad-based exposure to commodities, and no single commodity or commodity sector dominates the index. Rather than being driven by micro-economic events affecting one commodity market or sector, the diversified commodity exposure of the index potentially reduces volatility in comparison with non-diversified commodity investments.

Wilshire Liquid Alternative Total Return Index

The Wilshire Liquid Alternative IndexSM measures the collective performance of the five Wilshire Liquid Alternative strategies that make up the Wilshire Liquid Alternative Universe. Created in 2014, with a set of time series of data beginning on December 31, 1999, the Wilshire Liquid Alternative Index (WLIQA) is designed to provide a broad measure of the liquid alternative market by combining the performance of the Wilshire Liquid Alternative Equity Hedge Index (WLIQAEH), Wilshire Liquid Alternative Global Macro Index (WLIQAGM), Wilshire Liquid Alternative Relative Value Index (WLIQARV), Wilshire Liquid Alternative Multi-Strategy Index (WLIQAMS), and Wilshire Liquid Alternative Event Driven Index (WLIQAED).

Bloomberg US Agg Total Return Value Unhedged USD

The Bloomberg U.S. Aggregate Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-throughs), ABS, and CMBS. It rolls up into other flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

Bloomberg VLI: High Yield Total Return Index Value Unhedged USD

The Bloomberg VLI: High Yield Total Return Index is a component of the US Corp High Yield Index that is designed to track a more liquid component of the USD-denominated, high yield, fixed-rate corporate bond market.

Bloomberg GLA xUSD Float Adj RIC Capped Index TR Index Value Hedged USD

The Bloomberg Barclays Global Aggregate ex-USD Float-Adjusted RIC Capped Index is a customized subset of the Global Aggregate Index that meets the same diversification guidelines that a fund must pass to qualify as a regulated investment company (RIC). This multi-currency benchmark includes fixed-rate treasury, government-related, corporate and securitized bonds from developed and emerging markets issuers while excluding USD denominated debt. The Global Aggregate ex-USD Float Adjusted RIC Capped Index is largely comprised of two major regional aggregate components: the Pan-European Aggregate and the Asian-Pacific Aggregate Index.

FTSE 3 Month Treas Bill Local Currency

The FTSE 3 Month US T Bill Index Series is intended to track the daily performance of 3 month US Treasury bills. The indices are designed to operate as a reference rate for a series of funds.

Disclosures



Bloomberg Muni 1-15 Year Blend (1-17) Total Return Index Value

The Bloomberg Municipal 1-15 Year Index measures the performance of USD-denominated long-term, tax-exempt bond market with maturities of 1-15 years, including state and local general obligation bonds, revenue bonds, insured bonds, and prerefunded bonds.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Intermediate Index measures the performance of the U.S. Treasury and U.S. agency debentures with maturities of 1-10 years. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

Bloomberg 1-5 Yr Gov/Credit Total Return Index Value Unhedge

The Bloomberg US 1-5 year Government/Credit Float-Adjusted Bond Index is a float-adjusted version of the US 1-5 year Government/Credit Index, which tracks the market for investment grade, US dollar-denominated, fixed-rate treasuries, government-related and corporate securities.

FTSE High Dividend Yield Total Return Index

The FTSE High Dividend Yield Index is designed to represent the performance of companies with relatively high forecast dividend yields

WisdomTree U.S. MidCap Dividend Index Total Return

The WisdomTree U.S. MidCap Dividend Index is a fundamentally weighted index that measures the performance of the mid-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the top 75% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

WisdomTree U.S. SmallCap Dividend Index Total Return

The WisdomTree U.S. SmallCap Dividend Index is a fundamentally weighted index measuring the performance of the small-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the bottom 25% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

Bloomberg U.S. Long Government/Credit Unhedged USD

The Bloomberg U.S. Government Credit Long Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 10 years and greater, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Credit Intermediate Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 1-10 years, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Municipal Bond 5 Year (4-6) Total Return Index Unhedged USD

An index designed to measure the performance of tax-exempt U.S. investment grade municipal bonds with remaining maturities between four and six years. Index returns assume reinvestment of distributions, but do not reflect any applicable sales charges or management fees.

MSCI ACWI IMI Net Total Return USD Index

The MSCI ACWI Investable Market Index (IMI) captures large, mid and small cap representation across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries. The MSCI AXWI IMI includes the following 23 developed market countries : Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom, and United States. The MSCI AXWI IMI includes the following 24 emerging market countries: : Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

Bloomberg 1-3 Yr Gov Total Return Index Value Unhedged USD

The Bloomberg U.S. Government/Credit 1-3 Year Index is an unmanaged index considered representative of performance of short-term U.S. corporate bonds and U.S. government bonds with maturities from one to three years.

Bloomberg 1-5 Yr Gov TR Index

Bloomberg Barclays Municipal 1-5 Yr TR USD includes all medium and larger issues of U.S. government, investment-grade corporate, and investment-grade international dollar-denominated bonds that have maturities of between 1 and 5 years and are publicly issued.

ICE BofA US 3-Month Treasury Bill Index

The ICE BofA 3 Month U.S. Treasury Index measures the performance of a single issue of outstanding treasury bill which matures closest to, but not beyond, three months from the rebalancing date. The issue is purchased at the beginning of the month and held for a full month; at the end of the month that issue is sold and rolled into a newly selected issue.

Bloomberg US Treasury TIPS 0-5 Years Total Return Index Unhedged USD

Bloomberg US Treasury Inflation-Protected Securities (TIPS) 0-5 Year Index is a market value-weighted index that measures the performance of inflation-protected securities issued by the US Treasury that have a remaining average life between 0 and 5 years.

Bloomberg U.S. Treasury Bellwethers: 1 Yr

The Bloomberg U.S. Treasury Bellwethers 1 Yr. Index is an unmanaged index representing the on-the-run (most recently auctioned) U.S. Treasury bond with 1 years' maturity.



APCM

Client Relationship Manager

Blake Phillips, CFA®

blake@apcm.net

Portfolio Manager

Paul Hanson, CFA®

Chartered Financial Analyst® (CFA®) are licensed by the CFA® Institute to use the CFA® mark. CFA® certification requirements: Hold a bachelor's degree from an accredited institution or have equivalent education or work experience, successful completion of all three exam levels of the CFA® Program, have 48 months of acceptable professional work experience in the investment decision-making process, fulfill society requirements, which vary by society. Unless you are upgrading from affiliate membership, all societies require two sponsor statements as part of each application; these are submitted online by your sponsors.



ALASKA PERMANENT CAPITAL MANAGEMENT

Registered Investment Adviser

ALEUTIANS EAST BOR. PERM FUND Investment Report

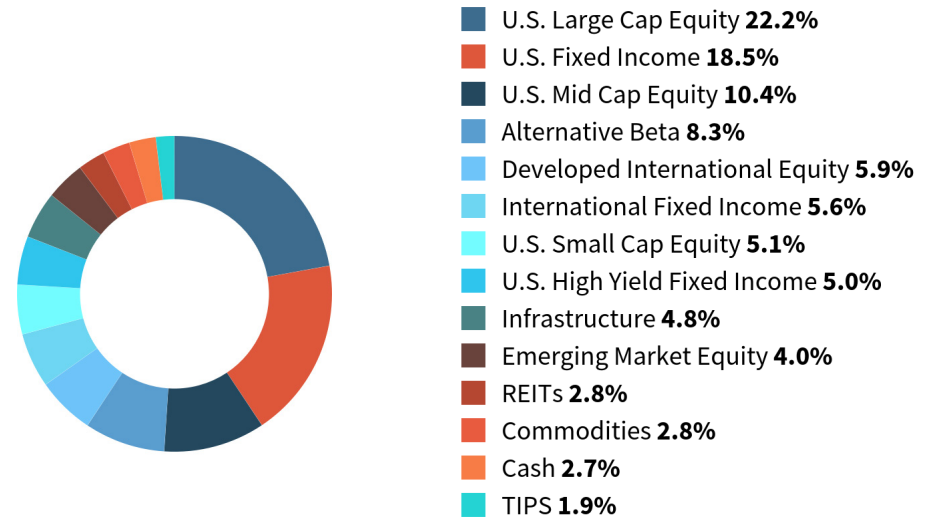
July 2024

Portfolio Overview

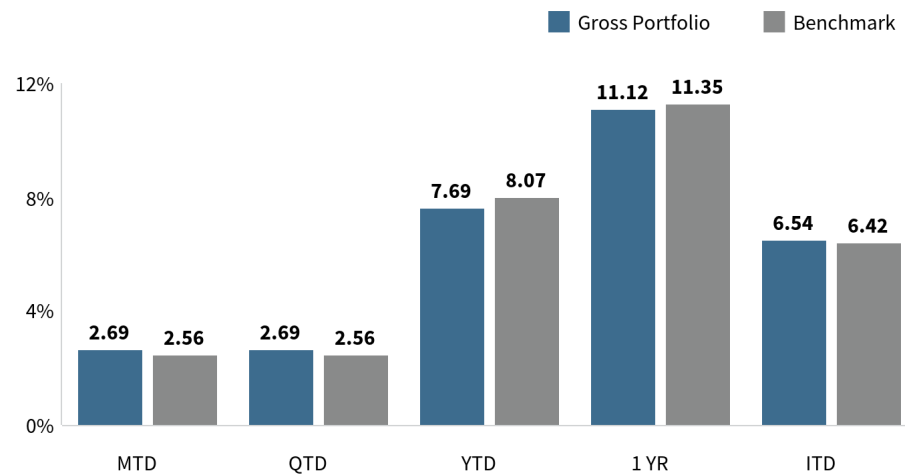
BEGINNING VALUE + ACCRUED	\$46,586,332
TRANSFERS IN/ OUT	-\$1,235
REALIZED GAINS/ LOSSES	\$84,284
CHANGE IN MARKET VALUE	\$1,113,232
INTEREST INCOME	\$42,035
DIVIDEND INCOME	\$13,310
ENDING VALUE + ACCRUED	\$47,837,958



Portfolio Composition



Investment Performance



Performance is annualized for periods greater than one year. Inception to date performance begins August 01, 1993. Past performance is not indicative of future results.

Portfolio Summary and Target

	MARKET VALUE (\$)	ASSETS (%)	TARGET (%)	RANGE
RISK CONTROL				
U.S. Fixed Income	8,845,225	18.5%	18%	8% to 28%
TIPS	905,868	1.9%	2%	0% to 10%
International Fixed Income	2,675,417	5.6%	5%	0% to 10%
Cash	1,313,309	2.7%	2%	0% to 10%
Risk Control Total	13,739,820	28.7%		
RISK ASSET				
U.S. High Yield Fixed Income	2,375,037	5.0%	5%	0% to 10%
U.S. Large Cap Equity	10,598,454	22.2%	22%	12% to 32%
U.S. Mid Cap Equity	4,975,601	10.4%	10%	5% to 15%
U.S. Small Cap Equity	2,430,319	5.1%	5%	0% to 10%
Developed International Equity	2,836,977	5.9%	6%	0% to 12%
Emerging Market Equity	1,914,696	4.0%	4%	0% to 8%
Risk Asset Total	25,131,085	52.5%		
ALTERNATIVES				
REITs	1,341,223	2.8%	3%	0% to 6%
Alternative Beta	3,966,587	8.3%	10%	0% to 15%
Infrastructure	2,319,327	4.8%	5%	0% to 10%
Commodities	1,339,916	2.8%	3%	0% to 6%
Alternatives Total	8,967,053	18.7%		
TOTAL PORTFOLIO	47,837,958	100.0%		

We urge you compare the account statement we provide with the account statement you receive from your custodian. We cannot guarantee the accuracy of this information for tax purposes. Please verify all information from trade confirmations.

Past performance is not indicative of future results.

Disclosures



S&P 500 Total Return Index

The S&P 500® Index is the Standard & Poor's Composite Index and is widely regarded as a single gauge of large cap U.S. equities. It is market cap weighted and includes 500 leading companies, capturing approximately 80% coverage of available market capitalization.

S&P MidCap 400 Total Return Index

The S&P MidCap 400 Index, more commonly known as the S&P 400, is a stock market index from S&P Dow Jones Indices. The index serves as a barometer for the U.S. mid-cap equities sector and is the most widely followed mid-cap index.

S&P Small Cap 600 Total Return Index

The S&P SmallCap 600® seeks to measure the small-cap segment of the U.S. equity market. The index is designed to track companies that meet specific inclusion criteria to ensure that they are liquid and financially viable.

MSCI EAFE Net Total Return USD Index

The MSCI EAFE Index (Europe, Australasia, Far East) is a free float-adjusted market capitalization-weighted index that is designed to measure the equity market performance of developed markets, excluding the United States and Canada. The MSCI EAFE Index consists of the following 21 developed market countries: Australia, Austria, Belgium, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, the Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland and the United Kingdom.

MSCI Emerging Net Total Return USD Index

The MSCI Emerging Markets Index is a free float-adjusted market capitalization-weighted index that is designed to measure equity market performance of emerging markets. The MSCI Emerging Markets Index consists of the following 26 emerging market country indices: Argentina, Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Russia, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

STOXX Global Broad Infrastructure Index Net Return USD

The STOXX Global Broad Infrastructure Index is derived from the STOXX. Developed and Emerging Markets Total Market Index (TMI) and offers a diversified representation of companies that generate more than 50% of their revenue from selected infrastructure sectors. STOXX partnered with Revere Data, which defines 17 subsectors for the infrastructure industry. These 17 subsectors are rolled into five supersectors - Communications, Energy, Government Outsourcing/Social, Transportation and Utilities.

S&P USA REIT USD Total Return Index

The S&P United States REIT Index defines and measures the investable universe of publicly traded real estate investment trusts domiciled in the United States.

Bloomberg Commodity Index Total Return

The Bloomberg Commodity Index provides broad-based exposure to commodities, and no single commodity or commodity sector dominates the index. Rather than being driven by micro-economic events affecting one commodity market or sector, the diversified commodity exposure of the index potentially reduces volatility in comparison with non-diversified commodity investments.

Wilshire Liquid Alternative Total Return Index

The Wilshire Liquid Alternative IndexSM measures the collective performance of the five Wilshire Liquid Alternative strategies that make up the Wilshire Liquid Alternative Universe. Created in 2014, with a set of time series of data beginning on December 31, 1999, the Wilshire Liquid Alternative Index (WLIQA) is designed to provide a broad measure of the liquid alternative market by combining the performance of the Wilshire Liquid Alternative Equity Hedge Index (WLIQAEH), Wilshire Liquid Alternative Global Macro Index (WLIQAGM), Wilshire Liquid Alternative Relative Value Index (WLIQARV), Wilshire Liquid Alternative Multi-Strategy Index (WLIQAMS), and Wilshire Liquid Alternative Event Driven Index (WLIQAED).

Bloomberg US Agg Total Return Value Unhedged USD

The Bloomberg U.S. Aggregate Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-throughs), ABS, and CMBS. It rolls up into other flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

Bloomberg VLI: High Yield Total Return Index Value Unhedged USD

The Bloomberg VLI: High Yield Total Return Index is a component of the US Corp High Yield Index that is designed to track a more liquid component of the USD-denominated, high yield, fixed-rate corporate bond market.

Bloomberg GLA xUSD Float Adj RIC Capped Index TR Index Value Hedged USD

The Bloomberg Barclays Global Aggregate ex-USD Float-Adjusted RIC Capped Index is a customized subset of the Global Aggregate Index that meets the same diversification guidelines that a fund must pass to qualify as a regulated investment company (RIC). This multi-currency benchmark includes fixed-rate treasury, government-related, corporate and securitized bonds from developed and emerging markets issuers while excluding USD denominated debt. The Global Aggregate ex-USD Float Adjusted RIC Capped Index is largely comprised of two major regional aggregate components: the Pan-European Aggregate and the Asian-Pacific Aggregate Index.

FTSE 3 Month Treas Bill Local Currency

The FTSE 3 Month US T Bill Index Series is intended to track the daily performance of 3 month US Treasury bills. The indices are designed to operate as a reference rate for a series of funds.

Disclosures



Bloomberg Muni 1-15 Year Blend (1-17) Total Return Index Value

The Bloomberg Municipal 1-15 Year Index measures the performance of USD-denominated long-term, tax-exempt bond market with maturities of 1-15 years, including state and local general obligation bonds, revenue bonds, insured bonds, and prerefunded bonds.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Intermediate Index measures the performance of the U.S. Treasury and U.S. agency debentures with maturities of 1-10 years. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

Bloomberg 1-5 Yr Gov/Credit Total Return Index Value Unhedge

The Bloomberg US 1-5 year Government/Credit Float-Adjusted Bond Index is a float-adjusted version of the US 1-5 year Government/Credit Index, which tracks the market for investment grade, US dollar-denominated, fixed-rate treasuries, government-related and corporate securities.

FTSE High Dividend Yield Total Return Index

The FTSE High Dividend Yield Index is designed to represent the performance of companies with relatively high forecast dividend yields

WisdomTree U.S. MidCap Dividend Index Total Return

The WisdomTree U.S. MidCap Dividend Index is a fundamentally weighted index that measures the performance of the mid-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the top 75% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

WisdomTree U.S. SmallCap Dividend Index Total Return

The WisdomTree U.S. SmallCap Dividend Index is a fundamentally weighted index measuring the performance of the small-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the bottom 25% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

Bloomberg U.S. Long Government/Credit Unhedged USD

The Bloomberg U.S. Government Credit Long Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 10 years and greater, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Credit Intermediate Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 1-10 years, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Municipal Bond 5 Year (4-6) Total Return Index Unhedged USD

An index designed to measure the performance of tax-exempt U.S. investment grade municipal bonds with remaining maturities between four and six years. Index returns assume reinvestment of distributions, but do not reflect any applicable sales charges or management fees.

MSCI ACWI IMI Net Total Return USD Index

The MSCI ACWI Investable Market Index (IMI) captures large, mid and small cap representation across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries. The MSCI AXWI IMI includes the following 23 developed market countries : Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom, and United States. The MSCI AXWI IMI includes the following 24 emerging market countries: : Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

Bloomberg 1-3 Yr Gov Total Return Index Value Unhedged USD

The Bloomberg U.S. Government/Credit 1-3 Year Index is an unmanaged index considered representative of performance of short-term U.S. corporate bonds and U.S. government bonds with maturities from one to three years.

Bloomberg 1-5 Yr Gov TR Index

Bloomberg Barclays Municipal 1-5 Yr TR USD includes all medium and larger issues of U.S. government, investment-grade corporate, and investment-grade international dollar-denominated bonds that have maturities of between 1 and 5 years and are publicly issued.

ICE BofA US 3-Month Treasury Bill Index

The ICE BofA 3 Month U.S. Treasury Index measures the performance of a single issue of outstanding treasury bill which matures closest to, but not beyond, three months from the rebalancing date. The issue is purchased at the beginning of the month and held for a full month; at the end of the month that issue is sold and rolled into a newly selected issue.

Bloomberg US Treasury TIPS 0-5 Years Total Return Index Unhedged USD

Bloomberg US Treasury Inflation-Protected Securities (TIPS) 0-5 Year Index is a market value-weighted index that measures the performance of inflation-protected securities issued by the US Treasury that have a remaining average life between 0 and 5 years.

Bloomberg U.S. Treasury Bellwethers: 1 Yr

The Bloomberg U.S. Treasury Bellwethers 1 Yr. Index is an unmanaged index representing the on-the-run (most recently auctioned) U.S. Treasury bond with 1 years' maturity.



APCM

Client Relationship Manager

Blake Phillips, CFA®

blake@apcm.net

Portfolio Manager

Brandy Niclai, CFA®

Chartered Financial Analyst® (CFA®) are licensed by the CFA® Institute to use the CFA® mark. CFA® certification requirements: Hold a bachelor's degree from an accredited institution or have equivalent education or work experience, successful completion of all three exam levels of the CFA® Program, have 48 months of acceptable professional work experience in the investment decision-making process, fulfill society requirements, which vary by society. Unless you are upgrading from affiliate membership, all societies require two sponsor statements as part of each application; these are submitted online by your sponsors.



ALASKA PERMANENT CAPITAL MANAGEMENT

Registered Investment Adviser

AEB APPROPRIATIONS FUND Investment Report

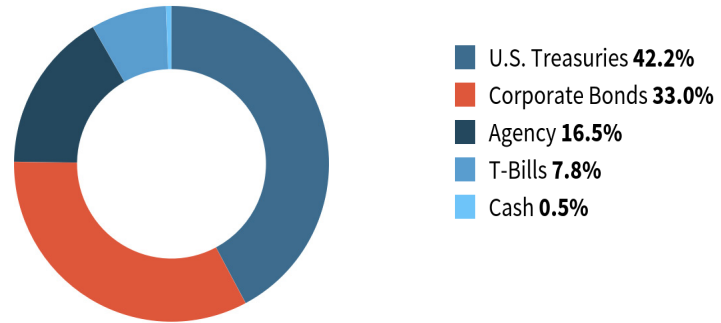
July 2024

Portfolio Overview

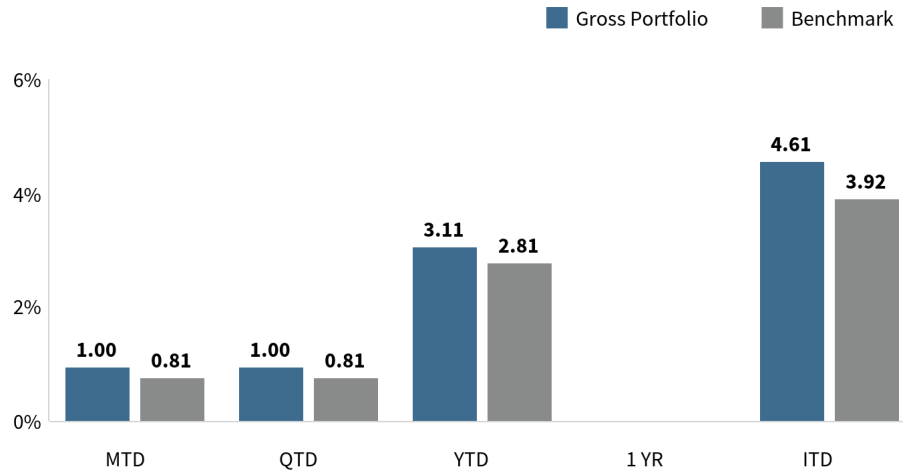
BEGINNING VALUE + ACCRUED	\$3,730,332
TRANSFERS IN/ OUT	-\$748
REALIZED GAINS	\$3,747
CHANGE IN MARKET VALUE	\$17,089
INTEREST INCOME	\$16,494
ENDING VALUE + ACCRUED	\$3,766,914



Portfolio Composition



Investment Performance

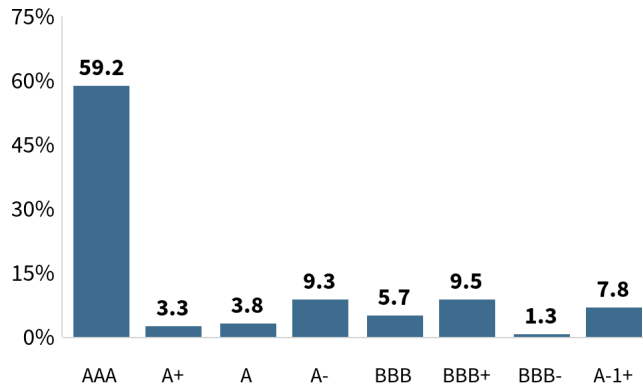


Performance is annualized for periods greater than one year. Inception to date performance begins November 01, 2023
Past performance is not indicative of future results.

Risk Management

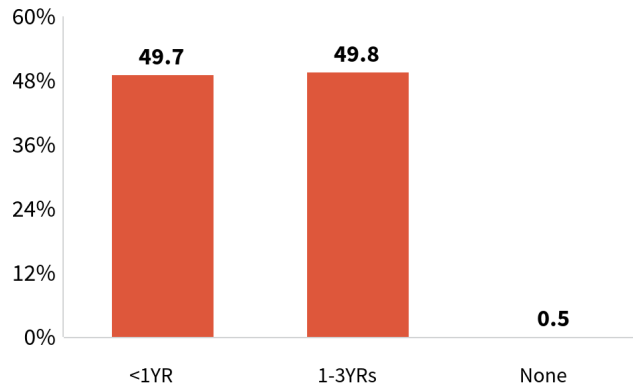


Credit Rating Exposure



Source: Clearwater Composite Rating

Duration Exposure (Years)



Sector Exposure

	%MV
U.S. Treasuries	42.20%
Corporate Bonds	33.02%
Agency	16.47%
T-Bills	7.77%
Cash	0.54%

Top 10 Issuer Concentration

	%MV
United States Department of The Treasury	40.57%
Federal Home Loan Banks	13.03%
United States	9.41%
American Water Works Company, Inc.	2.30%
Citigroup Inc.	1.59%
Farm Credit System	1.38%
U.S. Bancorp	1.36%
American Express Company	1.34%
Morgan Stanley	1.34%
The Estée Lauder Companies Inc.	1.32%

This is a list of the Top 10 Issuer Concentration, but these are not the only issuer concentrations. A full list is available upon request.

MARKET VALUE
\$3,750,560

BOOK VALUE
\$3,734,206

UNREALIZED GAIN/LOSS
\$16,354

YIELD TO MATURITY
5.04%

COUPON RATE
3.11%

DURATION
1.09

WAL
1.50

MOODY'S RATING
A1

Disclosures



S&P 500 Total Return Index

The S&P 500® Index is the Standard & Poor's Composite Index and is widely regarded as a single gauge of large cap U.S. equities. It is market cap weighted and includes 500 leading companies, capturing approximately 80% coverage of available market capitalization.

S&P MidCap 400 Total Return Index

The S&P MidCap 400 Index, more commonly known as the S&P 400, is a stock market index from S&P Dow Jones Indices. The index serves as a barometer for the U.S. mid-cap equities sector and is the most widely followed mid-cap index.

S&P Small Cap 600 Total Return Index

The S&P SmallCap 600® seeks to measure the small-cap segment of the U.S. equity market. The index is designed to track companies that meet specific inclusion criteria to ensure that they are liquid and financially viable.

MSCI EAFE Net Total Return USD Index

The MSCI EAFE Index (Europe, Australasia, Far East) is a free float-adjusted market capitalization-weighted index that is designed to measure the equity market performance of developed markets, excluding the United States and Canada. The MSCI EAFE Index consists of the following 21 developed market countries: Australia, Austria, Belgium, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, the Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland and the United Kingdom.

MSCI Emerging Net Total Return USD Index

The MSCI Emerging Markets Index is a free float-adjusted market capitalization-weighted index that is designed to measure equity market performance of emerging markets. The MSCI Emerging Markets Index consists of the following 26 emerging market country indices: Argentina, Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Russia, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

STOXX Global Broad Infrastructure Index Net Return USD

The STOXX Global Broad Infrastructure Index is derived from the STOXX. Developed and Emerging Markets Total Market Index (TMI) and offers a diversified representation of companies that generate more than 50% of their revenue from selected infrastructure sectors. STOXX partnered with Revere Data, which defines 17 subsectors for the infrastructure industry. These 17 subsectors are rolled into five supersectors - Communications, Energy, Government Outsourcing/Social, Transportation and Utilities.

S&P USA REIT USD Total Return Index

The S&P United States REIT Index defines and measures the investable universe of publicly traded real estate investment trusts domiciled in the United States.

Bloomberg Commodity Index Total Return

The Bloomberg Commodity Index provides broad-based exposure to commodities, and no single commodity or commodity sector dominates the index. Rather than being driven by micro-economic events affecting one commodity market or sector, the diversified commodity exposure of the index potentially reduces volatility in comparison with non-diversified commodity investments.

Wilshire Liquid Alternative Total Return Index

The Wilshire Liquid Alternative IndexSM measures the collective performance of the five Wilshire Liquid Alternative strategies that make up the Wilshire Liquid Alternative Universe. Created in 2014, with a set of time series of data beginning on December 31, 1999, the Wilshire Liquid Alternative Index (WLIQA) is designed to provide a broad measure of the liquid alternative market by combining the performance of the Wilshire Liquid Alternative Equity Hedge Index (WLIQAEH), Wilshire Liquid Alternative Global Macro Index (WLIQAGM), Wilshire Liquid Alternative Relative Value Index (WLIQARV), Wilshire Liquid Alternative Multi-Strategy Index (WLIQAMS), and Wilshire Liquid Alternative Event Driven Index (WLIQAED).

Bloomberg US Agg Total Return Value Unhedged USD

The Bloomberg U.S. Aggregate Index measures the performance of investment grade, U.S. dollar-denominated, fixed-rate taxable bond market, including Treasuries, government-related and corporate securities, MBS (agency fixed-rate and hybrid ARM pass-throughs), ABS, and CMBS. It rolls up into other flagship indices, such as the multi-currency Global Aggregate Index and the U.S. Universal Index, which includes high yield and emerging markets debt.

Bloomberg VLI: High Yield Total Return Index Value Unhedged USD

The Bloomberg VLI: High Yield Total Return Index is a component of the US Corp High Yield Index that is designed to track a more liquid component of the USD-denominated, high yield, fixed-rate corporate bond market.

Bloomberg GLA xUSD Float Adj RIC Capped Index TR Index Value Hedged USD

The Bloomberg Barclays Global Aggregate ex-USD Float-Adjusted RIC Capped Index is a customized subset of the Global Aggregate Index that meets the same diversification guidelines that a fund must pass to qualify as a regulated investment company (RIC). This multi-currency benchmark includes fixed-rate treasury, government-related, corporate and securitized bonds from developed and emerging markets issuers while excluding USD denominated debt. The Global Aggregate ex-USD Float Adjusted RIC Capped Index is largely comprised of two major regional aggregate components: the Pan-European Aggregate and the Asian-Pacific Aggregate Index.

FTSE 3 Month Treas Bill Local Currency

The FTSE 3 Month US T Bill Index Series is intended to track the daily performance of 3 month US Treasury bills. The indices are designed to operate as a reference rate for a series of funds.

Disclosures



Bloomberg Muni 1-15 Year Blend (1-17) Total Return Index Value

The Bloomberg Municipal 1-15 Year Index measures the performance of USD-denominated long-term, tax-exempt bond market with maturities of 1-15 years, including state and local general obligation bonds, revenue bonds, insured bonds, and prerefunded bonds.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Intermediate Index measures the performance of the U.S. Treasury and U.S. agency debentures with maturities of 1-10 years. It is a component of the U.S. Government/Credit Index and the U.S. Aggregate Index.

Bloomberg 1-5 Yr Gov/Credit Total Return Index Value Unhedged

The Bloomberg US 1-5 year Government/Credit Float-Adjusted Bond Index is a float-adjusted version of the US 1-5 year Government/Credit Index, which tracks the market for investment grade, US dollar-denominated, fixed-rate treasuries, government-related and corporate securities.

FTSE High Dividend Yield Total Return Index

The FTSE High Dividend Yield Index is designed to represent the performance of companies with relatively high forecast dividend yields

WisdomTree U.S. MidCap Dividend Index Total Return

The WisdomTree U.S. MidCap Dividend Index is a fundamentally weighted index that measures the performance of the mid-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the top 75% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

WisdomTree U.S. SmallCap Dividend Index Total Return

The WisdomTree U.S. SmallCap Dividend Index is a fundamentally weighted index measuring the performance of the small-capitalization segment of the US dividend-paying market. The Index is comprised of the companies that compose the bottom 25% of the market capitalization of the WisdomTree U.S. Dividend Index after the 300 largest companies have been removed. The index is dividend weighted annually to reflect the proportionate share of the aggregate cash dividends each component company is projected to pay in the coming year, based on the most recently declared dividend per share.

Bloomberg U.S. Long Government/Credit Unhedged USD

The Bloomberg U.S. Government Credit Long Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 10 years and greater, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Intermediate US Govt/Credit TR Index Value Unhedged

The Bloomberg U.S. Government Credit Intermediate Index measures the performance of the non-securitized component of the U.S. Aggregate Index with maturities of 1-10 years, including Treasuries, government-related issues, and corporates. It is a subset of the U.S. Aggregate Index.

Bloomberg Municipal Bond 5 Year (4-6) Total Return Index Unhedged USD

An index designed to measure the performance of tax-exempt U.S. investment grade municipal bonds with remaining maturities between four and six years. Index returns assume reinvestment of distributions, but do not reflect any applicable sales charges or management fees.

MSCI ACWI IMI Net Total Return USD Index

The MSCI ACWI Investable Market Index (IMI) captures large, mid and small cap representation across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries. The MSCI AXWI IMI includes the following 23 developed market countries : Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, United Kingdom, and United States. The MSCI AXWI IMI includes the following 24 emerging market countries: : Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

Bloomberg 1-3 Yr Gov Total Return Index Value Unhedged USD

The Bloomberg U.S. Government/Credit 1-3 Year Index is an unmanaged index considered representative of performance of short-term U.S. corporate bonds and U.S. government bonds with maturities from one to three years.

Bloomberg 1-5 Yr Gov TR Index

Bloomberg Barclays Municipal 1-5 Yr TR USD includes all medium and larger issues of U.S. government, investment-grade corporate, and investment-grade international dollar-denominated bonds that have maturities of between 1 and 5 years and are publicly issued.

ICE BofA US 3-Month Treasury Bill Index

The ICE BofA 3 Month U.S. Treasury Index measures the performance of a single issue of outstanding treasury bill which matures closest to, but not beyond, three months from the rebalancing date. The issue is purchased at the beginning of the month and held for a full month; at the end of the month that issue is sold and rolled into a newly selected issue.

Bloomberg US Treasury TIPS 0-5 Years Total Return Index Unhedged USD

Bloomberg US Treasury Inflation-Protected Securities (TIPS) 0-5 Year Index is a market value-weighted index that measures the performance of inflation-protected securities issued by the US Treasury that have a remaining average life between 0 and 5 years.

Bloomberg U.S. Treasury Bellwethers: 1 Yr

The Bloomberg U.S. Treasury Bellwethers 1 Yr. Index is an unmanaged index representing the on-the-run (most recently auctioned) U.S. Treasury bond with 1 years' maturity.



APCM

Client Relationship Manager

Blake Phillips, CFA®

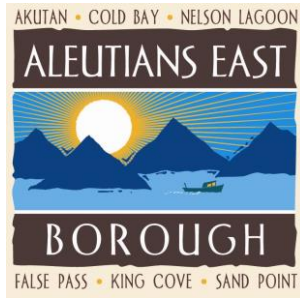
blake@apcm.net

Portfolio Manager

Paul Hanson, CFA®

Chartered Financial Analyst® (CFA®) are licensed by the CFA® Institute to use the CFA® mark. CFA® certification requirements: Hold a bachelor's degree from an accredited institution or have equivalent education or work experience, successful completion of all three exam levels of the CFA® Program, have 48 months of acceptable professional work experience in the investment decision-making process, fulfill society requirements, which vary by society. Unless you are upgrading from affiliate membership, all societies require two sponsor statements as part of each application; these are submitted online by your sponsors.

CONSENT AGENDA



RESOLUTION 25-08

A RESOLUTION OF THE ALEUTIANS EAST BOROUGH APPOINTING ELECTION JUDGES FOR THE OCTOBER 1, 2024 REGULAR BOROUGH ELECTION.

WHEREAS, the Aleutians East Borough regular election will be held on October 1, 2024, and

WHEREAS, the Aleutians East Borough Code, Section 4.08.020 requires that the Assembly appoint three election judges from each designated polling place, and

WHEREAS, the Borough clerk has recommended the following names to the Assembly to serve in this capacity:

SAND POINT

Robin Kenezuroff	Head Judge
Keomi Chrim	Judge
Bobbi Newman	Judge

KING COVE

Corazon Rocili	Head Judge
Carisa Mae Brandell	Judge
Fanny Joe Newton	Judge
Kianna Uttecht	Judge

AKUTAN

Amanda Tcheripanoff	Head Judge
Alice Tcheripanoff	Judge
Evdokia Lott	Judge

NOW THEREFORE BE IT RESOLVED, by the Assembly of the Aleutians East Borough:

1. The above list of persons are appointed to serve as election judges in the October 1, 2024 election.

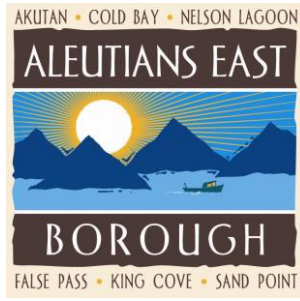
2. They shall serve under the direction of the borough clerk to conduct the election in a proper manner.
3. Should they be unable to fulfill their duties on election day an alternative shall be named by the borough clerk.
4. They shall be compensated at the rate of \$300.00 per day worked.

APPROVED this 12th day of September 2024.

Alvin Osterback, Mayor

ATTEST:

Beverly Rosete, Clerk



RESOLUTION 25-09

A RESOLUTION OF THE ALEUTIANS EAST BOROUGH APPOINTING THE CANVASS COMMITTEE FOR THE OCTOBER 1, 2024 REGULAR BOROUGH ELECTION.

WHEREAS, the Aleutians East Borough regular election will be held on October 1, 2024, and

WHEREAS, the Aleutians East Borough Code, Section 4.08.040 requires that the Assembly appoint a canvass committee to canvass all votes after the election judges tally, and

WHEREAS, the Borough Clerk has recommended the following names to the Assembly to serve in this capacity:

Robin Kenezuroff	Head Judge
Keomi Chrim	Judge
Bobbi Newman	Judge

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE ALEUTIANS EAST BOROUGH:

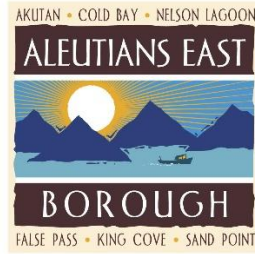
1. The above list of persons is appointed to serve as the Canvass Committee for the October 1, 2024 Election.
2. They shall serve under the direction of the Borough clerk to conduct the canvass in a timely and proper manner.
3. Should they be unable to fulfill their duties an alternative shall be named by the borough clerk.
4. They shall be compensated at the rate of \$50.00 per day worked.

Approved this 12th day of September 2024.

Mayor Alvin D. Osterback

ATTEST:

Beverly Rosete, Clerk



Agenda Statement

Date: September 12, 2024

To: Mayor Osterback and Assembly

From: Glennora Dushkin, Administrative Clerk

Re: Resolution 25-10 Relating to the Disposal of Surplus, Obsolete, or Unneeded Supplies

The Aleutians East Borough has acquired certain personal property for the purpose of carrying out services in the public interest. Some of these items have become worn out, obsolete, or are no longer needed by the Borough. The Borough has deemed it unnecessary to maintain ownership of surplus personal property of the Borough.

Section 3.02.031(b) of the Borough Code reads, “Supplies which are deemed by the Purchasing Officer to be sold as surplus, obsolete, or unneeded, may be sold or otherwise disposed of by the Purchasing Officer upon approval by the Assembly by Resolution.”

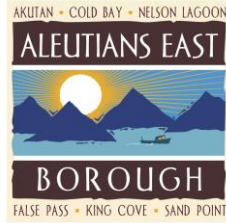
The Borough desires to dispose of the following items:

- a. Dell Latitude 5500 Laptop
- b. Apple iPad Mini
- c. HP Printer
- d. Brother Printer
- e. Brother Printer

Resolution 25-10 authorizes the Borough to conduct a surplus auction by sealed bid for the purpose of selling these items to the highest bidder after public notice.

RECOMMENDATION

Administration recommends approval of Resolution 25-10 Relating to the Disposal of Surplus, Obsolete, or Unneeded Supplies.



RESOLUTION 25-10

A RESOLUTION OF THE ALEUTIANS EAST BOROUGH ASSEMBLY RELATING TO DISPOSAL OF SURPLUS, OBSOLETE, OR UNNEEDED SUPPLIES

WHEREAS, the Aleutians East Borough (“Borough”) has acquired certain personal property for the purpose of carrying out services in the public interest; and

WHEREAS, certain items of personal property of the Borough have become worn out, obsolete, or are no longer needed by the Borough; and

WHEREAS, the Borough has deemed it unnecessary to maintain ownership of the surplus personal property of the Borough; and

WHEREAS, the Borough desires to dispose of the following surplus property located in Anchorage, Alaska:

Item	Approximate Value
(1) Dell Latitude 5500 Laptop	\$200
(1) Apple iPad Mini, 16GB (no charger)	\$75
(1) HP Deskjet 6540 Printer	\$25
(1) Brother MFC-J6910DW Printer	\$50
(1) Brother JL-L2360DW Printer	\$25

NOW THEREFORE, BE IT RESOLVED, by the Aleutians East Borough Assembly as follows:

Section 1. The Borough Assembly finds and declares that the Borough no longer has use for the surplus property listed above

Section 2. The Purchasing Officer is authorized and directed to conduct a surplus auction by sealed bid for the purpose of selling the surplus property to the highest bidder for cash after public notice.

Section 3. In the event of a tie, the successful bidder shall be determined by publicly drawing lots at a time and place specified by the Purchasing Officer, always selling to the highest responsible bidder or bidders for cash.

Section 4. The Purchasing Officer is authorized to repeatedly reject all bids and advertise and give notice again.

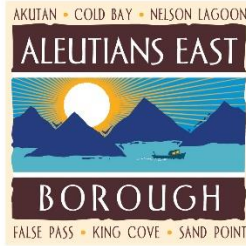
Section 5. If there are no bidders, the Purchasing Officer is authorized to sell such supplies, materials, equipment, or other personal property for the minimum value established prior to sealed bidding.

PASSED AND ADOPTED by the Aleutians East Borough on this 12th day of September 2024.

Alvin D. Osterback, Mayor

ATTEST:

Beverly Rosete, Clerk



Aleutians East Borough Surplus Auction by Sealed Bid

Pursuant to the Aleutians East Borough Code, notice is hereby given that surplus items are offered for sale. The date of the sale will be September 27th, at 3:00 P.M. in the Borough's Anchorage Office located at 3380 C Street, Suite 205, Anchorage, Alaska.

Bidders are encouraged to inspect the items prior to the sale. The items are in Anchorage, AK as indicated on the bid item information sheet that is attached. The item can be viewed by appointment only through the designated contact. The item is offered for sale "as is," where is, and no warranties or guarantees of any kind are made or implied. The successful bidder will be required to remove the item within five (5) business days. The Borough reserves the right to reject any bid. Bid deposits of unsuccessful bidders will be returned within three (3) business days.

Auction Instructions

1. Write the item number and the amount of the bid on a sheet of paper.
2. Only personal checks, money orders or certified checks will be accepted. NO CASH BIDS are allowed. Bid MUST include a check. Make checks payable to the Aleutians East Borough.
3. One bid per envelope. Include your name, address and telephone number **inside the envelope**.
4. Submit sealed bids to the Borough's Anchorage office by September 27th, by 3:00 P.M.

Mail to:

Attn: Talia Jean-Louis

Aleutians East Borough

3380 C Street, Suite 205

Anchorage, AK 99503

If you have any questions about the bid process, please contact Talia Jean-Louis at 907-274-7559 or tjeanlouis@aeboro.org. If you have any questions about the bid items and/or to view the bid items, please contact the local contact on the attached bid item information sheet.

September 13, 2024

Item #1

Dell Latitude 5500 Laptop

Minimum Bid: \$200

Location: Anchorage, AK



Item #2

Apple iPad Mini, 16GB (no charger)

Minimum Bid: \$75

Location: Anchorage, AK



September 13, 2024

Item #3

HP Deskjet 6540 Printer

Minimum Bid: \$25

Location: Anchorage, AK



Item #4

Brother MFC-J6910DW

Minimum Bid: \$50

Location: Anchorage, AK



September 13, 2024

Item #5

Brother HL-L2360DW

Minimum Bid: \$25

Location: Anchorage, AK

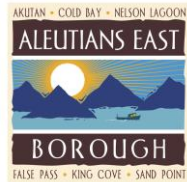


September 13, 2024

PUBLIC HEARING

ORDINANCES

RESOLUTIONS



Agenda Statement

Date: August 20, 2024
To: Mayor Osterback and Assembly
From: Anne Bailey, Borough Administrator

Re: Resolution 25-11 Amending the Aleutians East Borough Employee Handbook

Alaska Statute 29.20.410(a) authorizes municipalities to create and implement personnel systems to govern the terms of municipal employment. Pursuant to that authority, the Aleutians East Borough enacted Section 7.10.020 of the Aleutians East Borough Code of Ordinances, which directed the Borough to adopt a personnel policy.

The Borough has transferred to a new financial software system and how leave is accrued has changed from the prior version. This resulted in a need to update portions of Chapter 5 Employee Benefits Administration in the Aleutians East Borough Employee Handbook. Administration has reviewed the January 11, 2024 Aleutians East Borough Employee Handbook and is suggesting the following changes:

1. Floating Holidays

Floating holidays will be accrued in hours opposed to days. This section expands on how and when holidays can be requested, how they are reported and what occurs if the holiday is not used within the calendar year.

5.3.2 Floating Holidays. Regular employees will also receive two floating holidays, [which is equivalent to 16 hours](#), during each calendar year [and is paid at the employee's base rate of pay at the time that the leave is used](#). ~~All floating holidays must be scheduled in advance with written approval from the employee's supervisor. Employees must request advanced approval prior to using floating holidays by completing an Aleutians East Borough Leave Request Form and submitting the form to their supervisor for review and approval. After an employee completes their leave, they must submit an Aleutians East Borough Leave~~

Report to their supervisor within five (5) days of returning to work. Before the floating holiday can be used, employees must complete any applicable probationary period. Unused floating holidays will not carry over to the next calendar year and unused floating holidays will not be paid to employees while they are employed or upon termination of employment.

2. Vacation Leave

Vacation leave will be accrued bi-weekly as outlined below. This section also clarifies how leave is requested and reported and the changes in Section 5.4.6 are added to clearly inform an employee if they will not receive a vacation leave payout then it will be reported to them in writing.

5.4.1 Rate of Accrual. Regular employees shall accrue Vacation Leave on a bi-weekly basis according to the following schedule:

Number of Years of Employment	Accrual Rate
Less Than 3 Years of Service	<u>3.69 hours per pay period</u> <u>1 day per calendar month</u> <u>12 days per year</u>
3 – 7 Years of Service	<u>5.54 hours per pay period</u> <u>1.5 days per calendar month</u> <u>18 days per year</u>
7+ Years of Service	<u>7.38 hours per pay period</u> <u>2 days per calendar month</u> <u>24 days per year</u>

This accrual rate is based on a 40-hour work week and is pro-rated against the actual hours worked. The amount of paid vacation time employees receive increases with the length of their employment.

Length of eligible service is calculated on the basis of a benefit year. This is the 12-month period that begins when the employee starts to earn vacation time. An employee's benefit year may be extended for any significant leave of absence except military leave of absence. Military leave has no effect on this calculation. Once employees enter an eligible employment classification, they begin to earn paid vacation time according to the

schedule. However, before vacation time can be used, employees must complete any applicable probationary period. After that time, employees can request use of earned vacation time including that accrued during the waiting period.

5.4.3. Using Vacation Leave. Employees must request advance approval ~~from their supervisors~~ prior to using Vacation Leave by completing an Aleutians East Borough Leave Request Form and sending it to their supervisor for review and approval. The decision of whether to grant Vacation Leave is based on a number of factors, including the Borough's scheduling needs and staffing requirements. The Borough recognizes that the fulfillment of ~~child care~~childcare responsibilities can provide a compelling reason for time-off requests. Where feasible, the ~~employee's~~employees' needs will be accommodated.

5.4.4. Reporting Vacation Leave. After an employee completes their leave, they must submit a completed Aleutians East Borough Leave Report to their supervisor within five (5) days of returning to work. If leave is cancelled, the employee is required to submit a completed Leave Report to their supervisor.

5.4.6. Effect of Termination Upon Accrued Leave. Upon termination of employment, employees will be paid for any unused Vacation Leave that has accrued through the last day of work. However, if an employee has been terminated by the Borough for cause, the Borough may in its sole discretion consider any unused Vacation Leave to have been forfeited. The Borough will provide written notice to the terminated employee when leave is deemed forfeited.

3. Sick Leave

Sick leave will be accrued bi-weekly as outlined below and there is clarification on how leave is requested and reported. The biggest proposed change is in Section 5.5.6 which removes the sick leave bank and permits employees to donate sick leave to other employees (similar to the Donation of Vacation Leave section). Currently the Borough has a Sick Leave Bank with a balance of 165.88 days. Additions to the sick leave bank did not follow the approved policy and were not documented properly. The sick leave is not accounted for in the audit or in an official documentation and can be removed without any penalties. Administration recommends getting rid of the Sick Leave Bank and replacing the process by allowing employees to donate leave as outlined below.

5.5.1 Rate of Accrual. Eligible employees will accrue sick leave benefits at the rate of 3.69 hours per pay period. 12 days per year (1 day for every full month of service). Sick leave benefits are calculated on the basis of a

Commented [AB1]: Need to review this section to make sure that it makes sense.

“benefit year”, which is the 12-month period that begins when the employee starts to earn sick leave benefits. This accrual rate is based on a 40-hour work week.

5.5.2 Use of Sick Leave. Paid sick leave may be used in minimum increments of one hour. Eligible employees may use sick leave benefits for an absence due to their own illness, ~~or~~ injury, or medical need or that of a family member who resides in the employee’s household. Paid sick leave benefits may be extended to other situations when prior written approval is obtained from the Mayor, Borough Administrator or designee.

5.5.4 Reporting Sick Leave. After an employee completes their leave, they must submit a completed Aleutians East Borough Leave Report to their supervisor within five (5) days of returning to work.

5.5.6 Donation of Sick Leave to Other Employees. Employees with more than 160 hours of accrued sick leave may donate as many days as they wish above the 160 hours to other employees whose sick leave has been exhausted, if approved by the Borough Administrator. The Borough Administrator shall normally approve such donations only in such instances in which the individual to receive the donation faces some serious or life-threatening illness or injury or is experiencing some comparable emergency. Donated sick leave shall be used only after the receiving employee has taken all his/her vacation and sick leave. If the Borough Administrator approves donation of sick leave, it shall be computed according to the rate of pay of the employee who has received it. ~~**Donation to Leave Bank.** Employees with more than twenty (20) days of accrued sick leave may contribute as many days as they wish above the twenty (20) days to the Borough’s sick leave bank. Donations may be made on July 1st of every year. Employee’s who have exhausted all paid leave as a result of sickness or injury may apply in writing to the Sick Leave Bank. The Mayor, Borough Administrator, or designee will review all Sick Leave Bank requests and make a determination of the number of days to be granted to each applying employee, from the Sick Leave Bank.~~

4. Family Medical Leave and Bereavement Leave

5.8.6 Exhaustion of Paid Leave. Eligible employees must first use any accrued sick leave, followed by any accrued vacation leave, during any period of Family Medical Leave. Employees may choose to retain a balance of forty (40) hours ~~five (5) days~~ of paid vacation leave before switching to leave without pay. Benefit accruals, such as vacation, sick leave, or holiday benefits, will be suspended during leave without pay and will resume upon return to active employment.

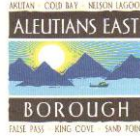
5.9. **Bereavement Leave.** Regular employees shall be entitled to up to ~~five (5) days~~ forty (40) hours of paid bereavement leave annually, in the event of the death of an immediate family member. Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as overtime, incentives, commissions, bonuses, or shift differentials. If an employee wishes to take bereavement leave, the employee should notify his or her supervisor immediately. The approval of bereavement leave is contingent upon the Borough Administrator's determination that the employee's absence will not cause unusual operating problems. Any employee may, with the supervisor's prior written approval, use any available paid leave (vacation or sick leave) for additional time off as necessary.

Attachments:

- Exhibit A – Aleutians East Borough Employee Handbook dated September 12, 2024

RECOMMENDATION

Administration recommends approval of Resolution 25-11 amending the Aleutians East Borough Employee Handbook.



RESOLUTION NO. 25-11

A RESOLUTION OF THE ALEUTIANS EAST BOROUGH ASSEMBLY AMENDING THE ALEUTIANS EAST BOROUGH EMPLOYEE HANDBOOK

WHEREAS, A.S. 29.20.410(a) authorizes municipalities to create and implement personnel systems to govern the terms of municipal employment; and

WHEREAS, pursuant to that authority, the Aleutians East Borough enacted Section 7.10.020 of the Aleutians East Borough Code of Ordinances, which directed the Borough to adopt a personnel policy; and

WHEREAS, accordingly, the Borough adopted the Aleutians East Borough Employee Handbook, which was last updated in March 2023; and

WHEREAS, Administration has reviewed the handbook and recommends changes Sections throughout Title 5 Employee Benefits Administration Chart; and

WHEREAS, AEBC 7.10.030 authorizes the Assembly to amend the policies set forth in the Employee Handbook by resolution.

NOW, THEREFORE, BE IT RESOLVED by the Aleutians East Borough as follows:

Section 1. The Aleutians East Borough Employee Handbook shall be amended as set forth in Exhibit A.

Section 2. This Resolution shall become effective immediately upon adoption.

PASSED AND APPROVED BY THE ALEUTIANS EAST BOROUGH ASSEMBLY on this 12th day of September 2024.

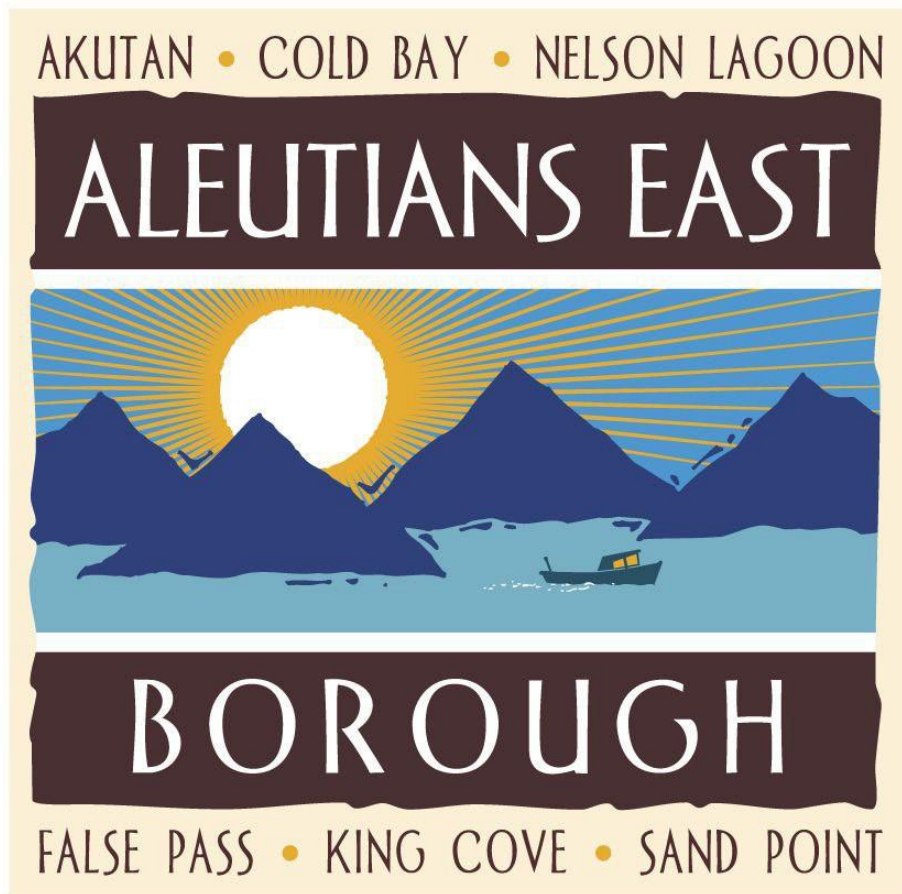
ALEUTIANS EAST BOROUGH, ALASKA

Alvin D. Osterback, Mayor

ATTEST:

Beverly Rosete, Clerk

Aleutians East Borough Employee Handbook



January 11, 2024

Table of Contents

Chapter One

General Provisions	1
1.1 Authority	1
1.2 Purpose	1
1.3 Scope	1
1.4 Organization	1
1.5 Authority to Interpret	2
1.6 Revisions	2
1.7 Authorization to Vary from Strict Interpretation	2

Chapter Two

Employee Classification	3
2.1 Purpose	3
2.2 Review by Mayor	3
2.3 Non-Employees	3
2.4 Employee Classifications	3
2.5 Positions Exempted from the Borough's Classified Service	4
2.6 Confidential/Managerial Positions	4
2.7 Job-Sharing	5
2.8 Job Descriptions	5

Chapter Three

Recruitment and Hiring	6
3.1 Statement of Philosophy	6
3.2 In General	6
3.3 Recruitment Practices	6
3.4 Applications	6
3.5 Pre-Employment Background Investigation	7
3.6 Appointments	7
3.7 Probationary Period	8
3.8 Employment of Minors	8
3.9 Employment of Relatives	8
3.10 Compliance with Immigration Laws	9

Chapter Four

Wage and Salary Administration	11
4.1 General	11
4.2 Rates of Pay	11
4.3 Salary Adjustments	11
4.4 Timekeeping	12
4.5 Pay Dates	12
4.6 Workday and Workweek	13
4.7 Overtime Compensation	13
4.8 Business Travel	14

Chapter Five

Employee Benefits Administration	17
5.1 Eligibility for Benefits	17
5.2 Classes of Employee Benefits	17
5.3 Holidays	17
5.4 Vacation Leave	18
5.5 Sick Leave	19
5.6 Paid Administrative Leave	20
5.7 Leave Without Pay	22
5.8 Family Medical Leave	22
5.9 Bereavement Leave	24
5.10 Employee Health Coverage	24
5.11 Workers' Compensation Insurance	25
5.12 Life Insurance	25
5.13 Retirement Plan	25
5.14 Relocation Benefits	25
5.15 Tuition Reimbursement	26

Chapter Six

Standards of Conduct	27
6.1 General	27
6.2 Respectful Workplace	27
6.3 Work Schedules and Attendance	27
6.4 Appearance and Grooming	28
6.5 Conformance with Legal Standards	28
6.6 Outside Employment	28
6.7 Business Ethics and Conduct	29
6.8 Conflicts of Interest	29
6.9 Public Communications	30
6.10 Disclosure of Confidential Information	30
6.11 Use of Borough Property	30
6.12 Use of Telephone and Mail System	30
6.13 Use of Computers and Borough Email	31
6.14 Use of Borough Vehicles, Heavy Equipment and Other Equipment Owned, Leased or Rented by the Borough	31
6.15 Workplace Safety	32
6.16 Smoking	33
6.17 Drug and Alcohol-Free Workplace	33
6.18 Social Networking and Media	35
6.19 Workplace Violence	36
6.20 Compliance with Other Borough Policies and Procedures	37
6.21 Protection for Whistleblowers	38
6.22 Solicitation	38
6.23 Security Inspections	38

Chapter Seven

Discrimination and Harassment	39
7.1 Equal Opportunity Employer	39
7.2 Disability Accommodations	39
7.3 Policy Against Sexual and Other Harassment	39
7.4 Complaint Procedure	41
7.5 Prohibition Against Retaliation	41

Chapter Eight

Employee Discipline	42
8.1 General Statement of Policy	42
8.2 Ground for Discipline	42
8.3 Progressive Discipline	43
8.4 Pre-Deprivation Procedures	44
8.5 Grievance Policy and Procedure	45

Chapter Nine

Performance Evaluation and Personnel Records	48
9.1 Performance Evaluations	48
9.2 Employee Records	49
9.3 Medical Records	49
9.4 Social Security Numbers	49

Chapter Ten

Separations from the Borough Employment	51
10.1 Nature of Separation	51
10.2 Resignation	51
10.3 Retirement	51
10.4 Layoffs	51
10.5 Termination	51
10.6 Severance Pay	52
10.7 Effect of Separation on Employee Benefits	52
10.8 Exit Interviews	52
10.9 Return of Borough Property on Separation	52
10.10 Final Payment	52

Organizational Chart

Organizational Chart	53
----------------------	----

Employee Handbook Acknowledgment Form

Employee Handbook Acknowledgment Form	54
---------------------------------------	----

CHAPTER ONE

GENERAL PROVISIONS

1.1 Authority. The provisions set forth herein have been adopted pursuant to Sections 7.10.020-.030 of the Code of the Aleutians East Borough of Alaska, and together constitute the Borough's personnel system, as authorized by AS 29.20.410.

1.2 Purpose. This handbook is intended to provide employees with a general understanding of the Borough's personnel policies. Employees are required to familiarize themselves with the contents of this handbook, not only because it answers many common questions concerning the terms and conditions of Borough employment, but also because it establishes general performance standards applicable to all employees. However, this handbook cannot anticipate every situation or answer every question about employment.

1.2.1 Extent of Rights Conferred by this Handbook. None of the benefits or policies set forth herein are intended because of their publication to confer any rights or privileges upon employees or to entitle them to be or remain employed by the Aleutians East Borough. The contents of this document and procedures herein are presented as a matter of information for the general conditions of employment.

Policies set forth in this handbook are not intended to create a contract, nor are they to be construed to constitute contractual obligations of any kind or a contract of employment between the Aleutians East Borough and any of its employees. These policies are a set of guidelines for the implementation of personnel policies. The Aleutians East Borough and the employee will deal with each fairly and in good faith, in the administration of these at-will employment policies. The description of various employment standards or rules in these policies does not alter the at-will nature of these policies.

1.3 Scope. Except for those instances in which these policies and procedures conflict with the provisions of a negotiated contract, or with any federal, state or local law, they shall apply to all of the Borough's non-elected employees. These policies and procedures shall not apply to Borough election officials, members of the Borough Assembly, or individuals appointed to Borough boards and commissions unless such individuals are simultaneously employed by the Borough.

1.4 Organization. The Mayor is the Chief Personnel Officer for the Aleutians East Borough, but may authorize the Borough Administrator to serve as Personnel Officer upon written notification. The Mayor or designee shall be responsible for assisting in the preparation and maintenance of the Borough's Employee Classification Plan and its Salary Plan, and shall perform such other duties as may be required to enforce the policies and procedures set forth herein. All matters relating to the Borough's personnel shall be routed to the Mayor or designee, who shall maintain a complete system of personnel files and records. The Mayor or designee may perform any or all of these duties and responsibilities or assign them to another Borough employee.

- 1.5 Authority to Interpret.** The Mayor, as the Borough’s chief administrator and Personnel Officer, shall have final authority to interpret the provisions of this Handbook.
- 1.6 Revisions.** In order to retain necessary flexibility in the administration of policies and procedures, the Aleutians East Borough reserves the right to change, revise, or eliminate any of the policies and/or benefits described in this handbook. The Mayor shall recommend revisions to these policies based upon the Borough’s needs, the goal of increasing the effectiveness and productivity of its employees, the requirements of applicable state and federal laws, and the Borough Code. Such revisions shall become effective once approved by resolution of the Borough Assembly, and shall be applicable to all Borough employees, unless otherwise specified. Employees shall be notified in writing of any changes prior to their implementation, and shall be required to sign a form acknowledging their receipt and understanding of such changes. Should an employee have any questions regarding any policy or procedure, it is the employee’s responsibility to seek clarification from a supervisor, the Borough Administrator, or the Mayor.
- 1.7 Authorization to Vary from Strict Interpretation.** Unless otherwise required by federal, state, or local law, the Mayor shall have the authority to relax the rules and procedures set forth in this Handbook when their strict application as to a person or situation would result in undue hardship to an employee.

THIS EMPLOYEE HANDBOOK, DATED September 12, 2024 SUPERSEDES ALL PREVIOUS VERSIONS.

CHAPTER TWO

EMPLOYEE CLASSIFICATIONS

- 2.1 Purpose.** The Borough's Employee Classification Plan is intended to serve as a tool for assisting with the management of the Borough's personnel system, such as establishing appropriate performance standards, effectively administering employee salaries and benefits, and better equipping the Borough to more properly assess its staffing needs. It is the intent of the Aleutians East Borough to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility. These classifications do not guarantee employment for any specified period of time.
- 2.2 Review by Mayor.** The Mayor shall from time to time review the Borough's Employee Classification Plan and make updates to it as necessary. The Mayor shall assign a classification and salary range to each position and make such reassignments to account for the reassignment of work duties, the reorganization of departments, or the addition or removal of positions.
- 2.3 Non-Employees.** Volunteers, contractors, consultants and the elected and appointed members of boards, committees, commissions are not considered to be Borough employees.
- 2.4 Employee Classifications.** All positions shall be assigned the following classifications:
- 2.4.1 Regular, Probationary, Temporary, or Contract.**
- 2.4.1.1 Regular Employees.** Employees who have been hired to work for the Borough on either a full-time or part-time basis, for whom no specific term of employment has been established, and who have successfully completed any applicable probationary period.
- 2.4.1.2 Probationary Employees.** Employees who have been hired for Regular employment but who have completed less than six months continuous service (or a longer period when required by State or Federal certification standards). All employees hired to fill a Regular position are considered Probationary employees for the first six months (or longer when required for State or Federal certification) and may be dismissed at any time during this period in the sole discretion of the employer.
- 2.4.1.3 Temporary Employees.** Employees who are hired as interim replacements, to temporarily work on a predetermined work schedule that does not extend beyond six (6) calendar months. If a temporary employee is hired into a regular or part-time classification, they are entitled to pro-rata sick leave and vacation leave accruals retroactive to their date of hire. While temporary employees receive all legally mandated benefits (such as workers' compensation insurance and Social Security), they are ineligible for the entire Aleutians East Borough's other benefit programs.

2.4.1.4 **Contract Employees.**

- A. **Project Employees:** Project Employees are those employees hired through Borough, State or Federal funding to perform a specific function over a designated funding period. Such employees' compensation, hours, benefits and terms of employment are governed by policies of the funding agency.
- B. **Contract Service Providers:** Contract Service Providers are persons who perform services for the Borough under a contract for a specific scope of work. Such persons are not employees of the Borough but are independent contractors whose services and compensation are governed by the terms and conditions of a specific contract.

2.4.2 **Full-Time or Part-Time.**

2.4.2.1 Full-Time Employees. Employees who are regularly scheduled to work forty (40) hours per week. Regular full-time employees are eligible for some benefits sponsored by the Aleutians East Borough, subject to the terms, conditions, and limitations of each benefit program.

2.4.2.2 Part-Time Employees. Employees who are regularly scheduled to work less than forty (40) hours per week. Regular part-time employees are eligible for some benefits sponsored by the Aleutians East Borough, subject to the terms, conditions, and limitations of each benefit program.

2.4.3 Exempt or Nonexempt. Each employee is designated as either exempt or nonexempt. Nonexempt employees are entitled to overtime pay under the specific provisions of federal and state laws. Exempt employees, due to their managerial nature, are excluded from specific provisions of federal and state wage and hour laws. An employee's classification as exempt or nonexempt may be changed by the Aleutians East Borough administration as it deems necessary.

2.5 Positions Exempted from the Borough's Classified Service. In addition, certain other positions are also expressly excluded from the Borough's classified service. As such, those Borough employees within the following classes of positions are employed at-will, may be dismissed at any time with or without cause, and are not eligible to challenge any employment action by means of the Borough's employee grievance or appeals processes:

2.5.1 Temporary and other non-regular hourly positions.

2.5.2 Positions designated as confidential/managerial in nature.

2.6 Confidential/Managerial Positions. Pursuant to AS 29.20.410, the Borough has designated certain positions as confidential/managerial in nature, and they are as a result excluded from the Borough's classified service. Confidential/managerial positions are determined by ordinance. Those individuals who serve in these positions are employed at will, may be dismissed at any time with or without cause, and are not eligible to challenge employment actions by means of the Borough's grievance or appeals procedures. The Borough's managerial/confidential positions include:

2.6.1 Administrator.

2.6.2 Clerk.

2.6.3 Borough Attorney.

2.6.4 Maintenance Director.

2.6.5 Natural Resources Department Director.

2.6.6 Finance Director.

2.7 Job-Sharing. Two regular part-time employees may split what would ordinarily be a single regular full-time position with the approval of the Mayor or the Mayor's designee.

2.8 Job Descriptions. The Borough makes every effort to create and maintain accurate job descriptions for all positions within the Borough. Each description includes a job summary section, a major duties section, a job requirements section, a skills section, a work environment section, a supervisory control/responsibilities section and a compensation section.

2.8.1 Purpose of Job Descriptions. The Borough maintains job descriptions to aid in orienting new employees to their jobs, identifying the requirements of each position, establishing hiring criteria, setting standards for employee performance evaluations.

2.8.2 Preparation of Job Descriptions. The Administrator prepares job descriptions when new positions are created. Existing job descriptions are also reviewed and revised in order to ensure that they are up to date. Job descriptions may also be rewritten periodically to reflect any changes in the position's duties and responsibilities. All employees will be expected to help ensure that their job descriptions are accurate and current, reflecting the work being done.

2.8.3 Job Descriptions Not All-Inclusive. Employees should remember that job descriptions do not necessarily cover every task or duty that might be assigned, and that additional responsibilities may be assigned as necessary. Contact the Borough Administrator or Mayor if you have any questions or concerns about your job description.

CHAPTER THREE

RECRUITMENT AND HIRING

- 3.1 Statement of Philosophy.** The Aleutians East Borough believes that the work conditions, wages, and benefits it offers to its employees are competitive with those offered by other Alaskan employers for the type of work involved. If employees have concerns about work conditions or compensation, they are strongly encouraged to voice these concerns openly and directly to their supervisors.

The Aleutians East Borough and the employee will deal with each fairly and in good faith, in the administration of these at-will employment policies. Our experience has shown that when employees deal openly and directly with supervisors, work environment, communications, and productivity improve. We believe that the Aleutians East Borough amply demonstrates its commitment to employees by responding effectively to employee concerns.

- 3.2 In General.** Employees shall be recruited, selected, trained, and advanced on the basis of their ability, knowledge, skill, and performance.

- 3.3 Recruitment Practices.** The Aleutians East Borough provides employees an opportunity to indicate their interest in open positions and advance within the municipality according to their skills and experience. In general, notices of all regular, full-time and part-time job openings are posted, although Aleutians East Borough reserves its discretionary right to not post a particular opening. Job posting is a way to inform employees of openings and to identify qualified and interested applicants who might not otherwise be known to the hiring Administrator. Other recruiting sources may also be used to fill open positions in the best interest of the municipality.

Job openings will be posted within the Borough's Offices and other public places. Job postings will normally remain open for 10 working days. Job announcements shall state: the position's title; a description of duties; any applicable educational, certification, or licensure requirements; whether the position is exempt from overtime; a salary range, if known; the application deadline and means by which applications may be submitted; and, a statement regarding the Borough's status as an equal opportunity employer.

- 3.3.1 Internal Appointments.** It is the Borough's policy to give first consideration to current qualified employees to fill a vacant job position. The Borough is not required to publish notice or to take applications for vacant positions that it intends to fill with an individual who is already currently employed by the Borough in another capacity. If the Borough decides to publish notice for a job vacancy, position vacancies shall be provided to all employees before the announcement is made to external sources. If two or more otherwise equally-qualified applicants are competing for an open position, preference shall be given to the applicant who is a resident of the Borough.

- 3.4 Applications.** The Borough accepts applications for employment only when a position is open and it is actively recruiting to fill that position. It does not accept any unsolicited applications or resumes.

3.4.1 Accuracy of Information. The Aleutians East Borough relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the Aleutians East Borough exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

3.5 Pre-Employment Background Investigations. Applicants may be required to undergo a criminal background check. Such background checks are a condition of employment and may be subsequently required at any time during the individual's term of employment with the Borough. Failure to cooperate with or pass such a background check shall make an applicant ineligible for employment with the Borough and shall be grounds for termination for those who are already employed by the Borough. All background checks are conducted in conformity with the Federal Fair Credit Reporting Act, the Americans with Disabilities Act, and state and federal privacy and antidiscrimination laws. Information obtained as the result of a background check shall be kept confidential.

3.5.1 Pre-Employment Drug Screening. Offers of Borough employment may be conditioned upon a prospective employee's ability to successfully pass a pre-employment drug screening prior to the individual's first date of employment.

3.5.2 Requests for Borough References. If reference checks are requested by prospective employers of present or past Borough employees, the Borough Administrator or designee will respond to those reference check inquiries. Responses to such inquiries will confirm only dates of employment, wage rates, and position(s) held. No other employment data will be released without a written authorization and release signed by the individual who is the subject of the inquiry.

3.6 Appointments. Appointments are made by the Mayor in consultation with the Borough Administrator. Once the Borough Administrator has selected an individual for appointment to a position, the matter shall be submitted to the Mayor for final action. No offer of employment, transfer, or promotion is valid unless expressly authorized in writing by the Mayor or the Borough Administrator and shall not take effect until the starting date specified in that writing.

3.6.1 Temporary Appointments. Individuals may be appointed to temporary positions in order to complete special projects or to meet the Borough's seasonal needs. Such individuals may not continue within that position for any period longer than six months within any twelve-month period. Temporary employees shall not accrue leave, receive holiday pay, or be eligible for Borough-sponsored health or retirement benefits. Temporary employees are employed at will, may be terminated at any time with or without cause, and are ineligible to contest employment actions by means of the Borough's employee grievance and appeal procedures.

3.6.2 Emergency Appointments. Notwithstanding any other provisions of this Handbook, and subject only to the requirements of the Aleutian East Borough Code of Ordinances and any other applicable federal or state laws, the Mayor may, in the event of an emergency that threatens the health and safety of the residents of the Borough, employ an individual

using standards that vary from the Borough's general employment procedures, for a period no longer than 30 days for the purpose of addressing such emergency.

- 3.7 Probationary Period.** All regular employees are subject to a probationary period, which is intended to provide employees with the opportunity to demonstrate their ability to meet established performance goals, and for the Borough to determine the employee's suitability for the position. The Borough uses this period to evaluate employee capabilities, work habits, and overall performance.
- 3.7.1 Length of Probationary Period.** Unless otherwise waived by the Mayor in writing, the probationary period shall be the first six months of continual employment.
- 3.7.2 Transfers and Promotions Subject to Probationary Period.** Borough employees who, after completing an initial probationary period, are transferred or promoted to another position are subject to an additional 90-day probationary period. If, during that period, in the sole judgment of the Mayor in consultation with an employee's Department Head, if applicable, the employee is determined to have not achieved a satisfactory level of performance or is otherwise deemed to be unsuccessful within the position, the employee may be removed from the position. If this occurs, the employee may be permitted to return to his or her former position, or to a comparable position for which the employee is qualified, if it remains unfilled, and the Mayor determines it to be in the Borough's best interests.
- 3.7.3 Extension of Probationary Period.** If an employee's performance is deemed less than satisfactory prior to the end of any applicable probationary period, the period may be extended up to an additional six months.
- 3.7.4 Completion of Probationary Period.** Only those hours actually worked shall be credited against an employee's probationary period. If a temporary employee is hired on a permanent basis, at the Mayor's discretion, any hours worked during that period may be credited against the employee's probationary period. Upon satisfactory completion of the probationary period, new employees will be considered to have entered into the "regular" employee classification.
- 3.7.5 Dismissal During Probationary Period.** Employees are deemed to be employed at will during the probationary period and may be dismissed at any time before its expiration with or without cause, and without advance notice. The dismissal of a probationary employee is final and is not subject to review according to the Borough's employee grievance or appeals procedures.
- 3.8 Employment of Minors.** The Borough shall at all times adhere to the requirements of federal and state law regarding the permitted hours, minimum age, and permissible working conditions for individuals under the age of 18.
- 3.9 Employment of Relatives.** The employment of relatives in the same area of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried over into day-to-day working relationships.

3.9.1 Supervision of Immediate Family Members Generally Prohibited. Unless expressly waived in writing by the Mayor, no person shall act as a supervisor for any person employed by the Borough in any capacity who is a member of the supervisor's immediate family. Nor shall any person be appointed to a position with the Borough in which they would be directly supervised by a member of the individual's immediate family.

3.9.2 Individuals Deemed to Be Immediate Family Members. For the purposes of this section, an employee's "immediate family member" includes the individual's parents, spouse, children (natural, adopted, or otherwise), grandparents, grandchildren, brothers, sisters, aunts, uncles, nephews and nieces, sisters-in-law, brothers-in-law, sons-in-law, daughters-in-law, mothers-in-law or fathers-in-law and/or any other person with whom the employee is involved in a romantic relationship, or cohabitates. This policy applies to all employees without regard to gender or sexual orientation.

3.9.3 Duty to Disclose. Employees must immediately disclose to the Borough Administrator circumstances in which he or she would be required to supervise the work of an immediate family member, as defined in Section 3.9.2.

3.9.4 Recourse. In the event that the Borough becomes aware of a potential violation of this policy, it shall if necessary conduct an investigation to determine whether the violation was accidental or intentional. If the Mayor concludes that the violation was accidental, the employees shall be allowed thirty (30) days to determine which employee shall be reassigned to another open position, or terminated, should no such open position exist. In the event that the employees disagree or fail to provide the Borough with a proposed outcome, the Borough Administrator, in consultation with the Mayor, shall determine which employee shall be reassigned, if possible, or terminated, in accordance with the Aleutians East Borough Code of Ordinances, and any other applicable provisions of law. If it is determined that one or more employees has willfully violated this provision, those individuals may be subjected to disciplinary action, up to and including termination.

3.10 Compliance with Immigration Laws. The Borough is committed to employing only those who are authorized to work in the United States and does not unlawfully discriminate on the basis of citizenship or national origin.

In compliance with the Immigration Reform and Control Act of 1986, each new employee, as a condition of employment, must complete the Employment Eligibility Verification Form I-9 and present documentation establishing identity and employment eligibility. This documentation will be photocopied and attach to the Employment Verification Form I-9. Former employees who are rehired must also complete the form if they have not completed an I-9 with the Borough within the past three years, or if their previous I-9 is no longer retained or valid.

Each Borough employee shall timely notify the Borough of changes in immigration status and shall timely provide updated I-9 forms and documentation as such changes occur. Failure to provide timely notification or updated forms may be cause for disciplinary action, up to and including termination of Borough employment.

Employees with questions or seeking more information on immigration law issues are encouraged to contact the Mayor, Borough Administrator or designee. Employees may raise questions or complaints about immigration law compliance without fear of reprisal.

CHAPTER FOUR

WAGE AND SALARY ADMINISTRATION

- 4.1 General.** The Borough's pay practices comply with federal and state laws, mirror its commitment to providing Equal Employment Opportunity, and offer competitive salaries within our labor market. Because recruiting and retaining talented employees is critical to our success, the Borough is committed to paying its employees equitable wages that are both proportional to the requirements and responsibilities of their positions and comparable to the pay received by similarly situated employees in the area.

Employees should bring their pay-related questions or concerns to the attention of their immediate supervisors, who are responsible for the fair administration of departmental pay practices. The Borough Administrator is also available to answer specific questions about the salary administration program.

- 4.2 Rates of Pay.** Rates of pay shall be established in a schedule of salaries maintained by the Borough Administrator. Such schedule shall include a range of salaries for each position. When an individual is hired to fill a position, they are automatically assigned a rate of pay equal to the base step for that position in the salary schedule. If the Mayor, in consultation with the Borough Administrator, determines that the individual possesses skills, education or experience greater than that required for the position, the Mayor may, in his or her discretion, assign the employee a starting pay at a higher level than that reflected within the salary schedule.

4.2.1 Updates to Salary Schedule. The Mayor shall from time to time review the schedule of salaries to determine whether adjustments should be made. Such adjustments shall be made at the time that the Borough Assembly is undergoing the annual budgeting process and shall become effective upon the Borough Assembly's adoption of a budget reflecting such adjustments to the salary schedule.

- 4.3 Salary Adjustments.** In general, adjustments to an employee's rate of pay shall occur only as provided by this section.

4.3.1 Annual Cost of Living Increases. The Borough Assembly may at its discretion authorize annual cost of living adjustments for regular employees in an amount not to exceed the Consumer Price Index for Urban Alaska as computed for the preceding fiscal year.

4.3.2 Merit-Based Pay Increases. Merit-based pay adjustments are awarded by the Borough in an effort to recognize truly superior employee performance. Merit-based pay is pay above the cost of living allowance that is given to employees annually for satisfactory performance. Employees become eligible for a one-time, 2.5% merit-based pay increase on the 10th, 15th, 20th, and 25th year of Borough employment. An employee shall receive such an increase only after a performance evaluation reflects the employee's satisfactory performance of his or her work duties. Any other pay adjustments shall be made in accordance with this Employee Handbook.

Merit-based increases may also be awarded when an employee has reached some tangible, professional milestone, such as the completion of educational courses, degrees, or certifications that directly relate to the employee's work duties for the Borough. Such increases shall be awarded at the Mayor's sole discretion. As a general rule, such compensation may be awarded at any level up to and including the amount of the cost of living adjustment; however, the Mayor may deviate from this guideline with the approval of the Assembly. Merit-based pay increases are subject to appropriation by the Assembly.

4.3.3 Temporary Pay Increases. Employees may be eligible for a temporary pay increase if required to temporarily assume duties assigned to a position with a higher rate of pay. Such increases may not exceed a period of six months, unless otherwise approved by the Mayor. Once the employee ceases performing such additional duties, the employee's pay shall revert to his or her former salary, plus any applicable cost-of-living increases.

4.4 Timekeeping. Federal and state laws require the Borough to keep an accurate record of time worked in order to calculate employee pay and benefits. All non-exempt employees are required to record all time worked during each pay period on a time sheet provided by the Borough for this purpose. Entries must be recorded on a daily basis, in order to accurately reflect all hours worked. Non-exempt employees must submit time sheets to their supervisors by the first Monday following the close of a pay period, and supervisors shall turn in all timesheets to payroll by the end of that business day. It is the employees' responsibility to sign their time records to certify the accuracy of all time recorded. The supervisor will review and then sign the time record before submitting it for payroll processing. In addition, if corrections or modifications are made to the time record, both the employee and the supervisor must verify the accuracy of the changes by initialing the time record.

4.4.1 Completion of Time Sheets During Pre-Approved Absences. If an employee will be on approved leave on the date that time sheets become due, the employee shall turn in a time sheet for the payroll period by the end of the employee's last work day before the leave commences. The employee's time sheet must be accompanied by signed, approved leave slips for the dates of leave.

4.4.2 Failure to Submit Time Sheets When Due. An employee who does not submit, or arrange for the submission, of a time sheet by the deadline will receive only basic pay for the pay period, as determined by the employee's supervisor. The employee shall submit any overtime or leave on the time sheet for the next pay period, with notations, so that they may be accurately compensated.

4.4.3 Falsifying Time Sheet Information. Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action, up to and including termination of employment.

4.5 Pay Dates. All employees are paid on a bi-weekly basis, or 26 times each year. Each paycheck will include the earnings for all work performed through the end of the previous payroll period.

4.5.1 Pay Periods. The first day in each two-week payroll period is a Sunday, and the last day is the second following Saturday. Pay shall be distributed on the Friday immediately

following the end of a pay period, unless that day is a holiday, in which case it will be distributed on the first Borough business day immediately preceding the holiday.

- 4.5.2 Direct Deposit.** Employees may have pay directly deposited into their bank accounts if they provide advance written authorization to the Aleutians East Borough. An Authorization for Direct Deposits form can be received from the Borough Finance Director or Borough Administrator. Employees will receive an itemized statement of wages when the Aleutians East Borough makes direct deposits.
- 4.5.3 Pay Advances.** In the event of a personal emergency, employees may submit a written request for a pay advance to their supervisor or the Borough Administrator, indicating the nature of the emergency involved. Employees may request one pay advance per calendar year. The Borough Administrator will evaluate the request and determine whether a pay advance will be granted. The decision to grant or deny a pay advance may be made at the Borough Administrator's discretion.
- 4.5.4 Pay Deductions.** The Borough shall make such deductions from an employee's compensation as may be required by law, or as authorized by the employee. Such deductions may include, but are not limited to, any applicable federal withholding, or contributions toward the Borough's employer-sponsored health and retirement plans. Questions concerning such deductions should be directed to the Director of Finance or the Borough Administrator.
- 4.5.5 Administrative Pay Corrections.** The Aleutians East Borough takes all reasonable steps to ensure that employees receive the correct amount of pay in each paycheck and that employees are paid promptly on the scheduled payday. In the unlikely event that there is an error in the amount of pay that an employee receives, the employee should promptly bring the discrepancy to the attention of his or her supervisor, or the Borough Administrator, so that it may be corrected as quickly as possible. Overpayments will generally be corrected in the next regular paycheck unless doing so would create a hardship for the employee. In that case, the Borough will attempt to arrange a reasonable repayment schedule with the employee to minimize any such hardship.
- 4.6 Workday and Workweek.** The Borough's standard workday commences at 12:00 a.m. and ends at 11:59 p.m. on the same day. The standard workweek consists of seven consecutive 24-hour periods beginning at 12:00 a.m. on Sunday and concluding at 11:59 p.m. the following Saturday.
- 4.7 Overtime Compensation.** When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must be preapproved by the employee's immediate supervisor.
 - 4.7.1 Employees Eligible for Overtime Compensation.** Overtime compensation is paid to all nonexempt employees who work in excess of 40 hours during any single workweek, in accordance with federal wage and hour restrictions. Overtime pay is based on actual hours worked. Time off on sick leave, vacation leave, or any leave of absence will not be considered hours worked for purposes of determining whether an employee is eligible for overtime pay.

4.7.2 Rate of Pay for Overtime Compensation. The rate of pay for overtime hours is 1 ½ times the non-exempt employee’s regular hourly rate.

4.7.3 Rules Governing the Start and End of Scheduled Shifts. Non-exempt employees should report to work no more than ten minutes prior to their scheduled starting time nor stay more than ten minutes after their scheduled stop time without expressed, prior authorization from their supervisor.

4.8 Business Travel. The Borough will pay the reasonable cost of travel for all employees who must do so for the purpose of conducting Borough business. All business travel must be approved in advance in writing by the Borough Mayor, Borough Administrator or designee. When approved, the Borough will reimburse the actual costs of travel, lodging, and other expenses directly related to accomplishing Borough objectives. Reimbursement will be limited to the reasonable costs of travel, as determined at the Borough’s sole discretion. The Borough may make alternate arrangements to cover employee living expenses when the Borough, in its sole discretion, deems such arrangements appropriate. Employees should contact their supervisor for guidance and assistance on procedures related to travel arrangements, expense reports, reimbursement for specific expenses, or any other business travel issues.

4.8.1 General Standards and Criteria. All Business Travel must comply with the following general standards.

4.8.1.1 Travel should begin at the day closest to the time of the meeting, conference, etc., which the person is attending.

4.8.1.2 Any expense for travel between the traveler’s residence and the Borough’s local headquarters shall not be reimbursed.

4.8.1.3 During periods of prolonged travel, either inside or outside the Borough, either the Borough Mayor or Borough Administrator, or designee may find it in the best financial interest of the Borough to waive per diem and provide other arrangements such as room and board, actual expense, etc.

4.8.2 Business Travel Without Prior Authorization. In the event that neither the Borough Mayor, Borough Administrator, or designee is available to authorize such expenses prior to travel, the person traveling may apply for reimbursement after the fact for reasonable costs incurred as a result of that travel, as authorized by this Section. However, there is no guarantee that such expenses will be reimbursed unless they are approved in advance.

4.8.3 Business Travel Expenses Eligible for Reimbursement. Generally, the following expenses incurred during the course of pre-approved Business Travel will be deemed eligible for reimbursement, so long as they are reasonable:

4.8.3.1 Airfare for travel in coach or economy class or the lowest available fare unless other arrangements are preapproved by the Borough Mayor or Borough Administrator. The costs for chartering an airplane or vessel must always be

approved in writing by the Borough Mayor or Borough Administrator in advance of the charter of the airplane or vessel to be eligible for reimbursement.

4.8.3.2 Car Rental and Parking Fees. The costs for car rental and associated fees, such as for parking, are eligible for reimbursement only if they are preapproved in writing prior to the first date of rental.

4.8.3.3 Fares for shuttle or airport bus service, where available; costs of public transportation for other ground travel, and taxi and ride service fares, plus reasonable tip.

4.8.3.4 Preapproved mileage costs for use of personal cars while on Borough business, at the standard IRS allowance in effect at the time of the reimbursement request. Current rates are available at: <https://www.irs.gov/tax-professionals/standard-mileage-rates>.

4.8.3.5 The actual costs for lodging while away from the Borough on Business Travel. Incidental expenses not authorized by this section that are incurred in association with covered lodging remain the responsibility of the employee.

4.8.3.6 Other pre-approved expenses directly related to accomplishing official Borough business while on Business Travel.

4.8.4 Per Diem. Employees on Business Travel that requires an overnight stay or is for a duration of ten (10) hours or more, including travel time, shall receive a daily rate per diem allowance, either before departure or upon return, as the employee requests. If traveling outside the Borough, the employee's per diem rate will be determined according to the federal Department of Defense local meals rate for the destination(s) that are in effect at the time of travel. If traveling within the Borough, the employee's per diem allowance will be determined according to the federal Department of Defense local meal rate for Cold Bay (if staying in Cold Bay, False Pass, King Cove, Nelson Lagoon, Port Moller Area, and Sand Point) and Dutch Harbor – Unalaska (if staying in Akutan).

4.8.4.1 Prepayment of Per Diem. Cash advances to cover reasonable anticipated expenses may be made to Borough employees after travel has been approved. Borough employees must submit a written request to the Borough Mayor, Borough Administrator or designee at least five (5) working days ahead of the anticipated travel date.

4.8.5 Duty to Report Accidents When on Business Travel. Employees who are involved in an accident while travelling on business must promptly report the incident to their immediate supervisor.

4.8.6 Duty to Report Business Travel Expenses. When travel is completed, employees should submit completed travel expense reports within 15 days. Reports should be accompanied by receipts for all individual expenses. In order to receive reimbursement for travel

expenses, all employees are required to send an email request to the Administrator and must include supporting documentation (i.e. receipts).

4.8.6.1 Use of Borough Credit Card. If an employee is using a Borough credit card in conjunction with business travel, the employee must submit all receipts and a credit card authorization form with the travel expense report.

4.8.7 Cancellation of Business Travel. If an employee's Business Travel has been cancelled, the employee is responsible for cancelling and receiving refunds for all travel arrangements. If the employee has received a cash advance to cover anticipated expenses including but not limited to lodging and meal per diem, the employee is required to remit any prepaid per diem to the Borough within 15 days of the cancellation.

4.8.8 Abuse of Business Travel Policies. Abuse of the Business Travel policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of Borough employment.

CHAPTER FIVE

EMPLOYEE BENEFITS ADMINISTRATION

5.1 Eligibility for Benefits. Benefits eligibility is dependent upon a variety of factors, including employee classification. Employees should direct questions regarding the benefits described in this chapter to their supervisor or the Borough Administrator. In addition, details of many of these programs can be found elsewhere in the employee handbook.

5.2 Classes of Employee Benefits. The Borough offers the following benefits programs to its employees, subject to various eligibility and program requirements.

Benefits Conversion on Termination	Flex-Time Scheduling	Relocation Assistance
Bereavement Leave	Life Insurance	Tax-Sheltered Annuities
Childcare Assistance	Medical Insurance	Travel Allowances
COBRA ¹	Membership Dues	Travel Insurance
Dental Insurance	Military Leave	Vacation Benefits
Drug Rehabilitation Assistance	Paid Holidays	Voting Time Off
Family Leave ²	Pension Plan	Witness / Jury Leave

5.3 Holidays. The Borough observes the following holidays:

New Year’s Day	January 1
President’s Day	Third Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Veterans Day	November 11
Thanksgiving	Fourth Thursday and Friday in November
Christmas Day	December 25

A recognized holiday that falls on a Saturday will be observed on the proceeding Friday. A recognized holiday that falls on a Sunday will be observed on the following Monday.

5.3.1 Holiday Pay. All regular employees will receive paid time off for Borough Holidays. Eligible employees who do not work on Borough Holidays will receive pay equal to the employee's

¹ Please reference Section 5.10.1 COBRA.

² Please reference Section 5.8 Family Medical Leave.

base rate of pay multiplied by the number of hours the employee would otherwise have worked on that day. Eligible employees who do work on a Borough Holiday shall receive holiday pay at the rate of 1.5 times their normal base rate of pay for every hour worked so long as they have received prior authorization to work on an observed holiday from a Department Head, the Borough Administrator, or the Mayor.

Floating Holidays. Regular employees will also receive two floating holidays, which is the equivalent to 16 hours, during each calendar year and is paid at the employee's base rate of pay at the time that the leave is used. Employees must request advanced approval prior to using floating holidays by completing an Aleutians East Borough Leave Request Form and submitting it to their supervisor for review and approval. After an employee completes their Floating Holiday, they must submit an Aleutians East Borough Leave Report to their supervisor within five (5) days of returning to work. After an employee completes their leave, they must submit a completed Aleutians East Borough Leave Report to their supervisor within five (5) days of returning to work. Before the floating holiday can be used, employees must complete any applicable probationary period. Unused floating holidays will not carry over to the next calendar year and unused floating holidays will not be paid to employees while they are employed or upon termination of employment.

5.4 Vacation Leave. The purpose of Vacation Leave is to provide employees with opportunities for rest, relaxation, and personal pursuits. Regular employees shall accrue hours of Vacation Leave based upon continuous years of service to the Borough, beginning on the employee's first day serving in his or her position. Vacation Leave is paid at the employee's base rate at the time of leave. Vacation Leave does not accrue during periods of administrative leave, leave without pay, or after an employee's effective date of termination.

5.4.1 Rate of Accrual. Regular employees shall accrue Vacation Leave on a bi-weekly basis according to the following schedule:

Number of Years of Employment	Accrual Rate
Less Than 3 Years of Service	3.69 hours per pay period
3 – 7 Years of Service	5.54 hours per pay period
7+ Years of Service	7.38 hours per pay period

This accrual rate is based on a 40-hour work week and is pro-rated against the actual hours worked. The amount of paid vacation time employees receive increases with the length of their employment.

Length of eligible service is calculated on the basis of a benefit year. This is the 12-month

period that begins when the employee starts to earn vacation time. An employee's benefit year may be extended for any significant leave of absence except military leave of absence. Military leave has no effect on this calculation. Once employees enter an eligible employment classification, they begin to earn paid vacation time according to the schedule. However, before vacation time can be used, employees must complete any applicable probationary period. After that time, employees can request use of earned vacation time including that accrued during the waiting period.

- 5.4.2 Vacation Pay.** Vacation Leave is paid at the employee's base rate of pay at the time that the leave is used. It does not include overtime or any special forms of compensation such as incentives, commissions, bonuses, or shift differentials.
- 5.4.3 Using Vacation Leave.** Employees must request advance approval prior to using Vacation Leave by completing an Aleutians East Borough Leave Request Form and sending it to their supervisor for review and approval. The decision of whether to grant Vacation Leave is based on a number of factors, including the Borough's scheduling needs and staffing requirements. The Borough recognizes that the fulfillment of childcare responsibilities can provide a compelling reason for time-off requests. Where feasible, employees' needs will be accommodated.
- 5.4.4 Reporting Vacation Leave.** After an employee completes their leave, they must submit a completed Aleutians East Borough Leave Report to their supervisor within five (5) days of returning to work. If leave is cancelled, the employee is required to submit a completed Leave Report to their supervisor.
- 5.4.5 Minimum Use of Vacation Leave Mandatory.** All employees must use a minimum of five (5) days of accrued Vacation Leave per calendar year. Leave cash-outs do not satisfy this requirement.
- 5.4.6 Effect of Termination Upon Accrued Leave.** Upon termination of employment, employees will be paid for any unused Vacation Leave that has accrued through the last day of work. However, if an employee has been terminated by the Borough for cause, the Borough may in its sole discretion consider any unused Vacation Leave to have been forfeited. The Borough will provide written notice to the terminated employee when leave is deemed forfeited.
- 5.4.7 Donation of Vacation Leave to Other Employees.** Employees may donate Vacation Leave to other employees whose Vacation Leave has been exhausted, if approved by the Borough Administrator. The Borough Administrator shall normally approve such donations only in such instances in which the individual to receive the donation faces some serious or life-threatening illness or injury or is experiencing some comparable emergency. Donated Vacation Leave shall be used only after the receiving employee has taken all of his/her vacation and sick leave. If the Borough Administrator approves a donation of Vacation Leave, it shall be computed according to the rate of pay of the employee who has received it.
- 5.4.8 Cashing Out Vacation Leave.** Employees may once per year request that the Borough cash out a maximum of eighty (80) hours of unused Vacation Leave. All such requests

must be in writing and may be approved only if the Borough Administrator or Designee finds that doing so will be in the Borough's best interests. The Borough Administrator or Designee may approve any additional Vacation Leave cash out in an amount not to exceed forty (40) hours, if it is determined to be in the best interest of the Borough. Depending on the circumstances, additional cash-out requests may be approved.

5.5 Sick Leave. The Borough provides paid sick leave benefits to all regular employees for periods of temporary absence due to illnesses, disability, or injury. Sick leave benefits will be calculated based on the employee's base pay rate at the time of absence and will not include any special forms of compensation, such as overtime, incentives, commissions, bonuses, or shift differentials. Sick leave benefits are intended solely to provide income protection in the event of illness or injury and may not be used for any other absence. Unused paid sick leave benefits shall accumulate indefinitely. Unused sick leave benefits will not be paid to employees while they are employed or upon termination of employment.

5.5.1 Rate of Accrual. Eligible employees will accrue sick leave benefits at the rate of 3.69 hours per pay period (. Sick leave benefits are calculated on the basis of a "benefit year", which is the 12-month period that begins when the employee starts to earn sick leave benefits. This accrual rate is based on a 40-hour work week.

5.5.2 Use of Sick Leave. Paid sick leave may be used in minimum increments of one hour. Eligible employees may use sick leave benefits for an absence due to their own illness, injury, or medical need or that of a family member who resides in the employee's household. Paid sick leave benefits may be extended to other situations when prior written approval is obtained from the Mayor, Borough Administrator or designee.

5.5.3 Notice Requirements. Employees who are unable to report to work due to illness or injury shall notify their direct supervisor before the scheduled start of their workday if possible. Absent other arrangements, the employee shall notify the direct supervisor before work is scheduled to begin, on each additional day of absence.

5.5.4 Reporting Sick Leave. After an employee completes their leave, they must submit a completed Aleutians East Borough Leave Report to their supervisor within five (5) days of returning to work.

5.5.5 Use of Sick Leave in Conjunction with Workers' Compensation Claims. As an additional condition of eligibility for sick leave benefits, an employee on an extended absence must apply for any other available compensation and benefits, such as Workers' Compensation. Sick leave benefits will be used to supplement any payments that an employee is eligible to receive from state disability insurance, Workers' Compensation or any Borough- provided disability insurance program(s). The combination of any such disability payments and sick leave benefits shall not exceed the employee's normal earnings for any given week or any given day.

Donation of Sick Leave to Other Employees. (. Employees with more than 160 hours of accrued sick leave may donate as many days as they wish above the 160 hours to other employees whose sick leave has been exhausted, if approved by the Borough Administrator. The Borough Administrator shall normally approve such

donations only in such instances in which the individual to receive the donation faces some serious or life-threatening illness or injury or is experiencing some comparable emergency. Donated sick leave shall be used only after the receiving employee has taken all his/her vacation and sick leave. If the Borough Administrator approves donation of sick leave, it shall be computed according to the rate of pay of the employee who has received it.

5.6 Paid Administrative Leave. An employee may receive regular pay and credit for Vacation Leave and longevity for the time that the employee remains on administrative leave; however, such time will not be credited as hours worked for the purposes of computing overtime pay. Notwithstanding the examples provided in this section, any employee may be placed on paid administrative leave if the Borough Administrator finds it to be in the Borough's best interests, including instances in which an employee is the subject of a Borough investigation related to a charge of misconduct.

5.6.1 Jury Duty. The Borough encourages employees to fulfill their civic responsibilities by serving as jurors when required. Regular employees may request up to two weeks of paid jury duty leave for petit jury and four weeks for grand jury duty during any two (2) year period. The Mayor may extend the period of paid jury leave for cause. All such extensions must be in writing and must be completed prior to the first day of the extended jury duty period. Jury duty pay will be calculated on the employee's base pay rate times the number of hours the employee would otherwise have worked on the day of absence.

If employees are required to serve jury duty beyond the period of paid jury duty leave, they may use any available paid time off (for example, vacation benefits) or may request Leave Without Pay (LWOP) for the remainder of the time spent on jury duty. It is the intent of this section that such extensions may be granted for reasons such as extended travel required to fulfill the jury duty requirement or for an additional summons to jury duty during the two (2) year period.

Employees must show the jury duty summons to their supervisor as soon as possible so that the supervisor can accommodate their absence. Employees are expected to report for work whenever the court schedule permits. Any compensation received by the employee for jury duty while the employee is on paid jury duty leave becomes the property of the Aleutians East Borough and the employee shall turn in all such pay to the AEB immediately upon its receipt.

5.6.2 Witness Leave. The Borough encourages employees to appear in court for witness duty when subpoenaed to do so. Immediately upon receipt of a subpoena to be a witness, the employee shall show the subpoena to the employee's supervisor and allow a copy to be made. The employee shall report for work whenever the court schedule permits.

If an employee has been subpoenaed as a witness by the Borough, they will receive paid time off for the entire period of Witness Leave. Employees will be granted a maximum of forty (40) hours of paid time off to appear in court as a witness at the request of a party other than the Aleutians East Borough.

Employees will be paid at their base rate and are free to use any remaining paid leave

benefits (e.g. vacation leave) to receive compensation for any period of witness duty absence that would otherwise be unpaid. Any compensation received by the employee for being a witness while on paid witness leave becomes the property of the Aleutians East Borough and the employee shall turn in all such pay to the Borough immediately upon its receipt.

5.6.3 Military Leave. Regular employees who are members of the Armed Forces Reserve or National Guard will be allowed Military Leave for training. Military Leave will be granted to employees, except those occupying temporary positions, to attend scheduled drills or training or if called to active duty with the U.S. armed services. The portion of any military leaves of absence in excess of two weeks will be unpaid; however, employees may use any available paid time off for the absence. Employees on two-week active duty training assignments or inactive duty training drills are required to return to work for the first regularly scheduled shift after the end of training, allowing reasonable travel time. Employees on longer military leave must apply for reinstatement in accordance with all applicable state and federal laws. Every reasonable effort will be made to return eligible employees to their previous position or a comparable one. They will be treated as though they were continuously employed for purposes of determining benefits based on length of service.

5.6.4 Voting Leave. The Borough encourages employees to fulfill their civic responsibilities by participating in elections. Generally, employees are able to find time to vote either before or after their regular work schedule. If employees are unable to vote in an election during their nonworking hours, the Aleutians East Borough will grant paid time off to vote. Employees should request time off to vote from their supervisor at least two (2) working days prior to the Election Day. Advance notice is required so that the necessary time off can be scheduled at the beginning or end of the work shift, whichever (in the AEB's sole discretion) provides the least disruption to the normal work schedule.

5.6.5 Emergency Closures. At times, emergencies such as severe weather, fires, power failures, earthquakes or tsunami warnings, can disrupt Borough operations. In extreme cases, these circumstances may require the closing of a work facility. When operations are officially closed due to emergency conditions, the time off from scheduled work will be paid. The provisions of this paragraph shall not apply to temporary Borough employees. During such emergency closings, Borough employees shall make all reasonable efforts to talk with their supervisors and follow their supervisors' orders.

5.7 Leave Without Pay. The Mayor, Borough Administrator or designee may grant leave without pay (LWOP) to any regular employee. Requests for LWOP shall be considered in light of the circumstances involved and the interests of the Borough, including anticipated workload requirements and staffing considerations during the proposed period of absence.

5.7.1 Requests. Such leave shall only be considered when the employee submits a written LWOP Request Form setting forth the reasons for the proposed leave, and when it is desirable to retain the services of the employee for the future. When a period of LWOP ends, the Borough will make reasonable efforts to return the employee to the same position or a similar available position. However, the Borough cannot, and does not,

guarantee reinstatement in all cases.

5.7.2 Exhaustion of Paid Leave. All employees shall be required to exhaust any accrued paid time off (PTO) before taking unpaid leave, except for those employees who are absent while drawing Workers' Compensation Pay.

5.7.3 Nonaccrual of Benefits During Leave Without Pay. Benefit accruals, such as sick leave, or holiday benefits, will be suspended during periods of LWOP and will resume upon return to active employment.

5.8 Family Medical Leave. In compliance with applicable provisions of state and federal law, eligible employees may take paid or unpaid, job-protected leave for specified family and medical reasons. During the time that an employee is on Family Medical Leave, the Borough will maintain coverage for the employee under the group health plan at the level and under the conditions that coverage would have been provided if the employee had been employed continuously from the date the leave began to the date the employee returns from leave. Employees who pay premiums for health insurance coverage by paycheck deduction will still be responsible for those premiums while on leave without pay. The Borough's obligation to maintain health insurance coverage will cease if an employee's premium is thirty (30) calendar days late. The Borough may recover the costs for maintaining health insurance coverage for an employee on unpaid leave if the employee fails to return from the entitled leave period for a reason other than the recurrence or continuation of a serious health condition or other circumstances beyond the control of the employee.

5.8.1 Eligibility for Family Medical Leave. Employees are eligible for Family Medical Leave authorized purposes if they have been employed at least thirty-five (35) hours a week for six consecutive months or seventeen and one-half (17.5) hours a week for twelve (12) consecutive months immediately preceding the period of leave.

5.8.2 Nature of Leave. Those who meet the definition of "eligible" under state and federal guidelines are entitled to:

- Twenty-four workweeks in any 24-month period with a maximum of eighteen workweeks allowed in any 12-month period (i.e. an employee who opts to take eighteen workweeks in the first 12 months would then have six workweeks remaining to take in the following 12-months) for:
 - The purpose of caring for the employee's spouse, child, or parent who has a serious health condition;
 - A serious health condition that requires the employee to be absent from the employee's job or unable to perform the essential functions of his or her job;
- Up to eighteen workweeks within a 12-month period may be taken for:
 - Pregnancy and birth of a child of the employee, or the placement of a

child, other than the employee's stepchild, with the employee for adoption. The right to take this leave for this reason expires on the date one year after the birth or placement of the child. The 12-month period will be calculated from the day the employee first utilizes family/medical leave.

- Twelve workweeks of leave in a 12-month period for any "qualifying exigency" of a military member who is on covered active duty and is a qualified family member.
- Twenty-six workweeks of leave during a single 12-month period to care for a covered service member (qualified family member) recovering from a serious illness or injury sustained in the line of duty while on active duty. A "covered service member" is defined as a member in the Armed Forces (including the National Guard or Reserves) or a veteran who was active in the Armed Forces within the last five years.

5.8.3 Married Individuals Both Employed by Borough. Married individuals who are both employed by the Borough may be restricted to a combined total of 18 workweeks of leave within any 12-month period for childbirth, adoption, or placement of a foster child; or to care for a parent with a serious health condition.

5.8.4 Applicability to Work-Related Injuries. Employees who sustain work-related injuries are eligible for a medical leave of absence for the period of disability in accordance with applicable laws covering occupational disabilities.

5.8.5 Family Medical Leave Requests. Eligible employees should make requests for family leave to their supervisors at least 30 days in advance of foreseeable events and as soon as possible for unforeseeable events. Employees requesting family leave related to the serious health condition of themselves, a child, spouse, or parent may be required to submit a health care provider's statement verifying the need for Family Medical Leave and its beginning and expected ending dates.

5.8.6 Exhaustion of Paid Leave. Eligible employees must first use any accrued sick leave, followed by any accrued vacation leave, during any period of Family Medical Leave. Employees may choose to retain a balance of forty (40) hours of paid vacation leave before switching to leave without pay. Benefit accruals, such as vacation, sick leave, or holiday benefits, will be suspended during leave without pay and will resume upon return to active employment.

5.8.7 Return Following Leave. So the employee's return to work can be properly scheduled, an employee on Family Medical Leave must provide the Borough at least two weeks advance notice of the date the employee intends to return to work. Unless the Borough's business circumstances have changed to make it impossible or unreasonable, when an employee returns from leave, the Borough shall restore the employee to the position of employment held by the employee when the leave began; or to a substantially similar position with substantially similar benefits, pay, and other terms and conditions of

employment. If an employee fails to return to work on the agreed upon return date, the Borough will assume that the employee has resigned.

5.9 Bereavement Leave. Regular employees shall be entitled to up to forty (40) hours of paid bereavement leave annually, in the event of the death of an immediate family member. Bereavement pay is calculated based on the base pay rate at the time of absence and will not include any special forms of compensation, such as overtime, incentives, commissions, bonuses, or shift differentials. If an employee wishes to take bereavement leave, the employee should notify his or her supervisor immediately. The approval of bereavement leave is contingent upon the Borough Administrator's determination that the employee's absence will not cause unusual operating problems. Any employee may, with the supervisor's prior written approval, use any available paid leave (vacation or sick leave) for additional time off as necessary.

5.9.1 Immediate Family Member. For the purposes of this section, the Borough defines "immediate family member" as the individual's spouse or significant other, parent, step-parent, grandparent, child, step-child, adopted child, sibling or step-sibling; or the spouse's or significant other's parent, step-parent, child, step-child, adopted child, sibling or step-sibling; or any person other than those previously listed who is currently living in the same household with, or is legally dependent upon, the employee.

5.10 Employee Health Coverage. The Borough offers health coverage to regular employees within eligible employment classifications. Eligible employees may participate in the health insurance plan subject to all terms and conditions of the agreement between the Aleutians East Borough and the insurance carrier. Details of the Borough's health coverage plan are described in the Summary Plan Description (SPD) provided to eligible employees. Employees should contact the Borough Administrator for more information about health coverage benefits and eligibility.

5.10.1 COBRA. A change in employment classification that would result in loss of eligibility to participate in the Borough's employee health coverage plan may qualify an employee for benefits continuation under the Consolidated Omnibus Budget Reconciliation Act (COBRA). When an eligible employee elects COBRA continuation coverage, the employee or beneficiary pays the full cost of coverage at the Borough's group rates plus an administration fee. The Borough will provide each eligible employee with a written notice describing the employee's rights and obligations under COBRA if the employee becomes eligible for coverage under the Borough's health coverage plan. Note: under COBRA there is a requirement that the employer have 20 or more employees in the prior year.

5.11 Workers' Compensation Insurance. The Aleutians East Borough provides a comprehensive workers' compensation insurance program at no cost to its employees. This program covers any injury or illness sustained in the course of employment that requires medical, surgical, or hospital treatment.

5.11.1 Obligation to Notify Borough of Injury or Illness. Employees who sustain work-related injuries or illnesses must inform their supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible.

- 5.11.2 Applicability.** Neither the Borough nor the insurance carrier will be liable for the payment of workers' compensation benefits for injuries that occur during an employee's voluntary participation in any off-duty recreational, social, or athletic activity sponsored by the Borough.
- 5.12 Life Insurance.** Eligible employees may apply for life insurance coverage benefits as offered by the Borough.
- 5.13 Retirement Plan.** The Borough participates in the State of Alaska Public Employees Retirement System. Employees should contact the Borough Administrator or Finance Director with questions regarding eligibility and program requirements.
- 5.14 Relocation Benefits.** Those employees eligible for relocation benefits will be determined, in the Borough's sole discretion, by the Mayor or Borough Administrator on a case-by-case basis, taking into account various factors including the availability of funds to pay the relocation costs and other factors. When the Borough asks employees to relocate to a new area, certain relocation benefits may be provided to facilitate the transition. Relocation may be available to any eligible transferred or newly-hired employee who must relocate in order to reside within 50 miles of the new place of work. Employees must request relocation assistance for specific items before the date of the expenses are incurred. The Borough will reimburse expenses only if the employee has received advance written approval, incurs reasonable expenses, and submits satisfactory proof of the expense within thirty (30) calendar days of the date the expense was incurred. For specific information regarding the terms and extent of relocation benefits, please contact the Mayor, Borough Administrator or designee.
- 5.15 Tuition Reimbursement.** Borough employees may be eligible to receive reimbursement of up to \$200.00 per semester hour for preapproved college courses that the employee completes. Tuition reimbursement program availability may vary year to year, subject to funding.
- 5.15.1 Eligible Employees.** Regular full-time employees with at least five years of service are eligible for the program.
- 5.15.2 Eligible Expenses.** The costs of tuition for courses that relate to an employee's job duties are eligible for reimbursement if they begin after June 30, 2019. To be eligible for reimbursement, the employee must successfully complete the course with a passing grade of C- or greater. Audited courses are not eligible for reimbursement, nor are any fees, materials, and other associated costs.
- 5.15.3 Preapproval Required.** Only those courses that have been preapproved by the Borough Administrator are eligible for reimbursement. Reimbursement requests may be authorized or denied at the Borough Administrator's discretion.
- 5.15.4 Maximum Reimbursement Amount.** An eligible employee's annual reimbursement amount may not exceed \$2,400.00 per fiscal year, and a lifetime maximum of \$10,000.00.
- 5.15.5 Reimbursement Requests.** To receive reimbursement under this section, an employee must submit an official transcript showing successful completion of the course, as well as documentation sufficient for the Borough Administrator to verify that the employee has

paid for the course.

5.15.6 Repayment. Employees who falsify information related to reimbursement requests, or who separate from Borough employment for any reason other than layoff must repay the Borough for any reimbursement amounts received in the one-year period preceding the separation.

CHAPTER SIX

STANDARDS OF CONDUCT

6.1 General. The Borough holds its employees to the utmost standards of professionalism, efficiency, honesty, and integrity. In addition to the standards, policies and procedures set forth in other chapters of this Handbook, employees are expected to adhere to those set forth below. Failure to do so may result in disciplinary action, up to and including termination.

6.1.1 Applicability. The standards of conduct set forth in this chapter apply not only to all Borough employees, but also to its volunteers.

6.1.2 Summary of Standards. In addition to the other standards established by this Handbook, Borough Employees are as a general matter expected to:

- Responsibly use all time spent performing work for the Borough;
- Carry out the directives of supervisors and cooperate with other employees;
- Observe all applicable health and safety rules;
- Maintain the quality of the services they provide to the Borough and to its citizens;
- Responsibly use and maintain Borough property;
- Demonstrate respect for other employees, members of the public, and their property;
- Maintain appropriate standards of dress and grooming while performing work duties on the Borough's behalf; and,
- Protect from disclosure any confidential information in the Borough's possession.

6.2 Respectful Workplace. The Borough expects every employee to behave in a civil and respectful manner both during working hours, and when present at the workplace during non-working hours. Employees are not permitted to shout or use abusive or demeaning language in the workplace. Similarly, the Borough will not tolerate its employees to be subjected to such behavior by any customer, contractor, vendor, or any other member of the public. Employees should report any conduct in violation of this policy to the employee's supervisor or to the Borough Administrator as soon as possible.

6.3 Work Schedules and Attendance. Work schedules for employees vary throughout the Borough. Supervisors will advise employees of their individual work schedules. Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week. Work schedules may be altered to

accommodate the Borough's needs. Notice of such changes shall be provided by supervisors and shall be reasonable in the circumstances.

- 6.3.1 Punctuality.** To maintain a safe and productive work environment, the Aleutians East Borough expects employees to be reliable and to be punctual in reporting for scheduled work. All Borough employees are expected to report to duty by the start of all regularly scheduled shifts. Absenteeism and tardiness place a burden on other employees and on the Borough. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as soon as possible in advance of the anticipated tardiness or absence.
- 6.3.2 Rest Periods.** During each eight (8)-hour work day, full-time, non-exempt employees are provided with two 15-minute rest periods. Supervisors will advise employees of the regular rest period length and schedule. To the extent possible, rest periods will be provided in the middle of work periods. Since this time is counted and paid as time worked, employees shall not be absent from their work stations beyond the allotted rest period time. Violation of the requirement that employees not abuse either the duration or frequency of rest periods may result in disciplinary action, up to and including termination of employment.
- 6.3.3 Requests for Modifications to Work Schedules.** Employees may request modifications to their standard work schedules to vary their starting and ending times each day, within established limits. When granted, the approving supervisor shall provide explicit written authorization for the modification to each such employee, and a copy of the authorization shall be timely conveyed to the Mayor, Borough Administrator or designee.
- 6.4 Appearance and Grooming.** Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image the Aleutians East Borough presents to the public. During business hours, employees are expected to present a clean and neat appearance and to dress according to the requirements of their positions. Employees should direct questions regarding what constitutes appropriate attire to their supervisor or to the Borough Administrator.
- 6.5 Conformance with Legal Standards.** The Borough does not violate the law and does not tolerate employees who do. All employees shall abide by any and all laws and regulations that may be applicable to the performance of their official duties and responsibilities, and shall conduct themselves with reasonable care. If an employee believes that anyone employed by or associated with the Borough has requested or directed him or her to do anything that violates the law, or has prohibited the employee from doing anything that the law requires the employee to do, the employee must report this immediately to a supervisor.
- 6.6 Outside Employment.** An employee may hold a job with another organization as long as they satisfactorily perform their job responsibilities with the Borough. If an employee wishes to engage in outside employment, they must give the Mayor written notice. All employees will be judged by the same performance standards and will be subject to the Borough's scheduling demands, regardless of any existing outside work requirements. If the Borough determines that an employee's outside work interferes with performance or the ability to meet the requirements of the Aleutians East Borough as they are modified from time to time, the employee may be asked

to terminate the outside employment if they wish to remain with the Borough. Outside employment which has an actual or potential adverse impact the Borough may be deemed to be a conflict of interest.

6.6.1 Prohibited During Borough Work Hours. Employees may not engage in work for any other employer during his or her scheduled work hours for the Borough. This includes any work related to self-employment or volunteer service.

6.6.2 Use of Borough Resources Prohibited. Unless otherwise preapproved by the Borough Administrator, employees are prohibited from at any time using Borough facilities, equipment, labor, supplies, or any other resources to perform work for another employer, including self-employment or volunteer service.

6.7 Business Ethics and Conduct. The successful business operation and reputation of the Borough is built upon the principles of fair dealing and relies upon the ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity. The Borough is dependent upon our customers' trust and we are dedicated to preserving it. Employees owe a duty to Borough, and the general public, to act in a way that merits the public's trust and confidence. All employees must comply with all applicable laws and regulations when conducting the Borough's business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct. In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor [if appropriate], or any of management including the Mayor for advice and consultation. Compliance with this policy of business ethics and conduct is the responsibility of every Borough employee. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

6.8 Conflicts of Interest. Employees have an obligation to conduct business in a manner that is impartial, unbiased, and fundamentally fair. Consequently, employees are prohibited from participating in any official Borough action in which the employee has a substantial financial interest. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation. Employees should contact the Mayor or Borough Administrator for more information or with any questions about conflicts of interest.

6.8.1 Instances in Which Conflicts of Interest Exist. An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal financial gain for that employee or for a relative of the employee as a result of the Borough's actions. Personal gain may result not only when an employee or relative has a significant ownership in a firm with which the Borough does business, but also when an employee or relative receives any kickback, bribe, substantial gift, [i.e., one having a value in excess of one hundred dollars (\$100.00)], or special consideration as a result of any transaction or business dealings involving the Borough.

- 6.8.2 Persons Presumed to Be an Employee’s Relative.** For the purposes of this policy, the term “relative” includes an employee’s spouse or significant other, parent, step-parent, child, step-child, adopted child, grandparent, sibling, step-sibling, aunt, uncle, cousin, niece or nephew; or the spouse’s or significant other’s parent, step-parent, child, step-child, adopted child, grandparent, sibling, step-sibling, aunt, uncle, cousin, niece or nephew; or any person other than those previously listed, who is currently living in the same household with, or is legally dependent upon, the employee.
- 6.8.3 Association Not Sufficient to Constitute a Conflict of Interest.** The mere existence of a relationship with outside firms does not itself create a prohibited conflict of interest. However, if employees have any influence on transactions involving purchases, contracts, or leases, it is imperative that they disclose in writing to the Mayor as soon as possible the existence of any actual or potential conflict of interest so that safeguards can be established to protect all parties.
- 6.9 Public Communications.** The Borough Mayor is the officially-designated spokesperson for the Borough. Some Borough employees (for example, the Borough Administrator) have in their job descriptions some duties which require them to speak on the Borough’s behalf in certain circumstances. Borough employees whose job descriptions do not explicitly include a duty to speak on the Borough’s behalf should avoid doing so except when specifically authorized or instructed to do so by the Borough Administrator or Mayor.
- 6.10 Disclosure of Confidential Information.** The protection of confidential information is vital to the interests and the success of the Borough. Such confidential information may include, but is not limited to: Confidential financial information received from a business, labor relation strategies, and medical records of employees or clients. Consequently, employees are prohibited from disclosing any confidential information to which they have access by virtue of their employment with the Borough without the express prior authorization of the Borough Administrator or Mayor. Employees who are privy to confidential information may be required to sign a non-disclosure agreement as a condition of employment. Any employee who improperly discloses confidential information will be subject to disciplinary action, up to and including termination of employment, as well as legal action, even if they do not actually benefit from the information disclosed in violation of this section or any applicable non-disclosure agreement.
- 6.11 Use of Borough Property.** Employees may be required to use Borough-owned equipment during the course of their work duties that is expensive and may be difficult to replace. When using the Borough’s property, employees are expected to exercise care, perform required maintenance, and follow all operating instructions, safety standards, and guidelines. In addition, employees must immediately notify a supervisor if any Borough-owned equipment, machines, or tools appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. Your supervisor can answer any questions about an employee’s responsibility for maintenance and care of equipment used on the job.
- 6.12 Use of Telephone and Mail System.** Employees should practice discretion in using company telephones when making local personal calls and are required to reimburse the Borough for any charges resulting from their personal use of the telephone, facsimile, postage and other machines. To ensure effective telephone communications, employees should always speak in a

courteous and professional manner. Please confirm information received from the caller and hang up only after the caller has done so.

6.13 Use of Computers and Borough Email. Computers and other electronic devices, computer files, the Borough's Email system, Internet access and software furnished to employees are the Borough property and are intended for business use. Employees should not use a password, access a file, or retrieve any stored communication without authorization. To ensure compliance with this policy, computer and Email usage may be monitored. Computers furnished to employees are the property of the Aleutians East Borough. As such, computer usage and files may be monitored or accessed.

6.13.1 Prohibited Uses. The Borough strives to maintain a workplace free of harassment and is sensitive to the diversity of its employees. Therefore, the Aleutians East Borough prohibits the use of computers and the Email system in ways that are disruptive, offensive to others, or harmful to morale. For example, the display or transmission of sexually explicit images, messages, and cartoons is not allowed. Other such misuse includes, but is not limited to, ethnic slurs, racial comments, off-color jokes, or anything that may be construed as harassment or showing disrespect for others. Email may not be used to solicit others for commercial ventures, religious or political causes, outside organizations, or other non-business matters. The Borough purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Employees may only use software on local area networks or on multiple machines according to the software license agreement. The Aleutians East Borough prohibits the illegal duplication of software and its related documentation. Employees are prohibited from reproducing such software for use on more than one computer without the express authorization of the Borough Administrator. Employees should notify their immediate supervisor, or the Mayor or any member of management upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

6.13.2 Right to Monitor Employee Use. Although the Borough permits employees to make reasonable occasional personal use of such items, Employees have no privacy interests in such use. Email and Internet communications can be traced to the sender even after they have been "deleted". In addition, the Borough may be required to produce Email messages, Internet communications, or other communications or information sent from, received by, or stored on such items, in connection with legal proceedings. The Borough may regularly review, audit, and download Email messages, Internet communications, or other communications or information sent from, received by, or stored on such items to ensure quality control, employee safety, security, or in connection with legal proceedings. Because the Borough is sensitive to the privacy concerns of its employees, every effort will be made to guarantee that workplace monitoring is done in an ethical and respectful manner. Employees can request access to information gathered through workplace monitoring that may impact employment decisions. Access will be granted unless there is a legitimate business reason to protect confidentiality or an ongoing investigation.

6.14 Use of Borough Vehicles, Heavy Equipment and Other Equipment Owned, Leased or Rented by the Borough. Vehicles, heavy equipment and other equipment owned, leased or rented by the Borough ("other equipment") may be essential in accomplishing job duties, which can be

expensive and difficult to replace. It is the employee's responsibility to operate the vehicle, heavy equipment or other equipment in a safe manner to prevent injuries and property damage. When using Borough-owned vehicles, heavy equipment or other equipment, employees are expected to exercise care and follow all operating instructions, safety standards, and guidelines. Employees must have a current Alaska Driver's License to operate Borough-owned vehicles and equipment. Any person who operates heavy equipment must have a current State of Alaska Commercial Driver's License. Only authorized persons shall use the Aleutians East Borough heavy equipment. Generally, only Public Works employees may be authorized to use heavy equipment by the Aleutians East Borough Public Works Foreman, except in the case of repair testing by a mechanic.

6.14.1 Personal Use Prohibited. Borough-owned vehicles, heavy equipment and other equipment are not to be used for personal use unless authorized in writing by the Mayor, Borough Administrator, or designee. The improper, careless, negligent, destructive, or unsafe use or operation of vehicles, heavy equipment or other equipment, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment.

6.14.2 Use by Contractors. If individuals and/or construction and building contractors desire to have the Aleutians East Borough heavy equipment operator services, they must sign a "Borough Services Agreement," which releases the Aleutians East Borough from liability for injuries and property damage. The Borough Public Works Foreman shall determine whether the individual or contractor's personnel are qualified to operate the Aleutians East Borough heavy equipment, otherwise an operator is provided.

6.14.3 Duty to Notify Borough of Damage. Employees must notify a supervisor or the Borough Administrator if any vehicles, heavy equipment or other equipment appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. Questions regarding an employee's responsibility for maintenance and care of vehicles, heavy equipment or other equipment used on the job should be directed to the employee's supervisor or the Borough Administrator.

6.15 Workplace Safety. The Borough is committed to providing a safe and healthy environment for both its employees and visitors. To do so, the Borough has established a Workplace Safety Program. The Safety Program has been developed to ensure that the Borough's employment practices comply with all applicable federal and state laws and regulations relating to safety and health. Department Heads shall implement, administer, monitor, and evaluate the safety program. Each employee is responsible for helping to prevent the occurrence of hazardous situations in the workplace by actively identifying and assessing risks and taking appropriate measures to reduce their potential impacts upon other employees and the public.

6.15.1 Safety Standards. The Borough provides information to employees about workplace safety and health issues, regular internal communication channels such as employee meetings, bulletin board postings, memos, and other written communications. The Borough prefers that all employees be self-policing, practice good housekeeping, and take the initiative to report safety concerns to the Borough so that it may take action to correct dangerous situations (for example, removing barriers to quick access to fire extinguishers), etc.

- 6.15.2 Supervisor Responsibilities.** Each supervisor is responsible for: providing safe work procedures and environments; informing and training employees in safe work habits; detecting and correcting unsafe practices and conditions; investigating accidents and preparing accident reports; and, encouraging employees to report unsafe conditions and to submit practical safety suggestions.
- 6.15.3 Employee Responsibilities.** Each employee is responsible for: obeying safety rules and exercise caution in all work activities; practicing safe work habits; promptly reporting all accidents and injuries; immediately reporting any unsafe condition; and, knowing the location and use of fire extinguishers fire exits and the best method for reporting fires.
- 6.15.4 Violation of Safety Standards and Practices.** Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment.
- 6.15.5 Duty to Report Work-Related Injuries and Illnesses.** In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees should immediately notify the appropriate supervisor. Such reports are necessary to comply with applicable laws and initiate insurance and workers' compensation benefits. Such notification shall be in writing and shall provide the information required by Borough policy. Except when not practicable, such notification shall be made on a Borough-approved form and shall be made within twenty-four (24) hours of the injury. Employees who are involved in an on-the-job accident or unusual occurrence that involves damage to Borough property or physical injury may be subject to post-accident drug and alcohol testing as provided by Section 6.17.6.
- 6.15.6 Illnesses in the Workplace.** The Borough wishes to maintain a safe workplace and encourage and/or adopt practices protecting the health of employees, visitors or others. We also want to ensure the continuity of business operations in the event of a severe influenza pandemic. Many times, with the best of intentions, employees report to work even though they feel ill. We provide employees with paid sick time to compensate employees who are unable to work due to illness. During flu season and/or an influenza pandemic, it is critical that employees do not report to work while they are ill.
- 6.16 Smoking.** In keeping with the Borough's intent to provide a safe and healthful work environment, the use of tobacco, including vaporizers (e-cigarettes), is prohibited throughout the workplace as provided in AS 18.35.300. This includes all Borough-owned and Borough-leased property, and applies to all Borough-owned and Borough-leased vehicles. This policy applies equally to all employees, customers, and visitors. Smoking is allowed only at designated smoking areas outside.
- 6.17 Drug and Alcohol-Free Workplace.** It is the Borough's policy to provide a workplace that is free of both drugs and alcohol. Employees with questions or concerns about substance dependence or abuse are encouraged to discuss these matters with their supervisor or with the Mayor, Borough Administrator or designee, to receive assistance or referrals to appropriate resources in the community.

- 6.17.1 General Prohibition.** In accordance with the Drug-Free Workplace Act of 1988, and to promote awareness among employees, the Borough informs all its employees that drug or alcohol abuse in the workplace creates a dangerous environment for the employee engaged in the drug or alcohol abuse and endangers the health, safety and welfare of all employees and other persons. It is the Borough's policy to maintain a workplace free of the influence or use of drugs and alcohol. The unauthorized use, possession, manufacture, distribution or sale of alcohol or an illegal drug, controlled substance or drug paraphernalia on or in Borough-owned property (including Borough-supplied vehicles), while on Borough business, or during working hours, are strictly prohibited. No employee may report for duty or be on duty while under the influence of controlled substances or alcohol. All employees, including those who are subject to drug and alcohol testing only upon reasonable cause, must comply with this prohibition. Actions may be taken against employees for violation of this policy, up to and including termination of employment.
- 6.17.2 Scope of Prohibition.** For the purposes of this policy, the terms "controlled substance" and "drug" means any Controlled Substance listed in schedules I through V of Section 202 of the Controlled Substances Act (21 U.S.C. § 812), and as further defined by federal regulations (21 C.F.R. 1308.11 – 1308.15). This list includes, but is not limited to, marijuana, heroin, PCP, cocaine and amphetamines. The term "alcohol" shall mean ethanol, isopropanol, or methanol.
- 6.17.3 Authorized Use of Prescribed Medication.** The legal use of prescribed drugs is permitted on the job so long as: (1) the employee holds a current prescription for the drug issued by a licensed health care provider; and, (2) it does not impair the employee's ability to perform the essential functions of his or her job effectively and in a safe manner that does not endanger other individuals in the workplace.
- 6.17.4 Notification of Related Convictions.** Pursuant to the Drug-Free Workplace Act, an employee who performs work for a government contract or grant must notify the Borough of a criminal conviction for drug-related activity occurring in the workplace. Reports of convictions and of charges relating to illegal drug use or possession, marijuana-involved or alcohol-involved offenses (including but not limited to DUIs) must be made in writing to the Mayor, Borough Administrator or designee within five (5) days of the conviction.
- 6.17.5 Employee Resources.** Employees are encouraged to use any resources available to them to address personal drug and alcohol abuse issues. Employees with drug or alcohol problems that have not resulted in, or been the subject of, disciplinary action, may request to take time off to participate in a rehabilitation or treatment program through the Aleutians East Borough's health insurance benefit coverage, if available (and if the employee is eligible for coverage). At the Borough's discretion, leave may be granted if the employee abides by all Borough policies, rules, and prohibitions relating to conduct in the workplace and granting the leave will not cause the Borough undue hardship.
- 6.17.6 Drug and Alcohol Testing.** The Borough is committed to providing a safe, efficient, and productive work environment for all employees. Using or being under the influence of illegal drugs & alcohol and marijuana on the job may pose serious safety and health risks.

To help ensure a safe and healthy working environment, the Borough may request employees to provide a body substance samples (e.g., breath, blood and/or urine) from any employee under the circumstances described below. The Borough shall bear all costs related to the drug/alcohol testing. The testing agency shall be informed that results of the drug/alcohol testing shall be provided directly to the Mayor, Borough Administrator or designee as expeditiously as possible. The employee may request a copy of the results.

- **Pre-Employment Testing.** The Borough may require employees to pass a drug screening as a condition of employment prior to the first date of Borough employment.
- **Post-Accident Testing.** Employees who are involved in an accident while on duty, whether on or off the employer’s premises, may be required to submit to testing as part of the accident investigation process. Subject to any limitations imposed by law, a refusal to provide a body substance sample under the conditions described above may result in disciplinary action, up to and including termination. Questions concerning this policy or its administration should be directed to the Borough Administrator or Mayor.
- **Fitness for Duty Testing.** The Borough may require employees to undergo drug testing if significant and observable changes in employee performance, appearance, behavior, speech, etc., provide reasonable suspicion that the employee is under the influence of drugs during working hours. A fitness-for-duty evaluation may include the testing of a body substance sample. Subject to any limitations imposed by law, a refusal to provide a body substance sample under the conditions described above may result in disciplinary action, up to and including termination of employment. Questions concerning this policy or its administration should be directed to the Borough Administrator or Mayor.
- **Operators of Commercial Motor Vehicles.** All employees and job applicants whose job requires them to operate a Commercial Motor Vehicle (CMV) on a public road and who hold a Commercial Driver’s License (CDL) are subject to drug and alcohol testing as required by federal law pursuant to Code of Federal Policies and Procedures, 49 CFR Part 382, et. al, Subpart F, “Drug and Alcohol Use and Testing” Federal Highway Administration (FHWA) and the Omnibus Transportation Employee Testing Act of 1991.

6.18 Social Networking and Media. The Borough takes no position on an employee’s decision to start or maintain a blog or participate in other social networking activities. The Borough respects the right of employees to use blogs and social networking sites as a medium of self-expression and public conversation and does not discriminate against employees who use these media for personal interests and affiliations or other lawful purposes. However, it is the right and duty of the company to protect itself from unauthorized disclosure of information. The Borough’s social networking policy includes rules and guidelines for company-authorized social networking and personal social networking. Employees are personally responsible for their commentary on blogs and social networking sites, and can be held personally liable for commentary that is considered defamatory, obscene, proprietary or libelous by any offended party, including statements regarding the Borough. The Borough investigates and responds to all reports of violations of the

social networking policy and other related policies, and may take legal action where necessary against any employee who engages in prohibited or unlawful conduct. An employee who has questions relating to this policy, a personal blog or social networking should ask the Borough Administrator or supervisor.

6.18.1 Scope of Policy. Blogging and other forms of social media or technology include, but are not limited to, YouTube and other video sites, Wiki sites, sites such as Facebook, Pinterest, Tumblr, and Twitter, chat rooms, industry chat boards, personal blogs and other similar forms of online journals, diaries and personal newsletters not affiliated with the Aleutians East Borough. Unless specifically instructed, employees are not authorized to speak on behalf of the Borough.

6.18.2 Prohibited Conduct. Online conduct that violates provisions of this handbook, adversely affects the working conditions and/or work performance of any employee, breaches confidentiality, violates the reasonable expectation of privacy for the Borough's employees, officials, or residents, or otherwise reflects poorly upon the Borough, may be grounds for discipline up to and including termination. Employees may not use Borough equipment, including computers, company-licensed software or other electronic equipment, nor facilities or company time, to conduct personal blogging or social networking activities. Employees may not use blogs or social networking sites to harass, threaten, discriminate or disparage any employee or anyone associated with or doing business with the Borough.

6.18.3 Representations on Behalf of the Borough. Any employee who chooses to identify him/herself as a Borough employee must understand that some readers may view the employee as a spokesperson for the Borough. Because of this possibility, an employee who identifies him/herself as an Borough employee must take such precautions as may be reasonably necessary to ensure that readers understand that the views expressed in any blog or social network are the employee's own and not those of the Borough, nor of any other person or organization affiliated or doing business with the Borough. Employees may not post on personal blogs or other sites the name, trademark or logo of the Aleutians East Borough or any business with a connection to the Borough. Employees may not post company-privileged information, including copyrighted information or company issued documents.

6.18.4 Reporting Violations. The Borough strongly urges employees to report any violation, or possible or perceived violation, of this section to a supervisor or the Borough Administrator. Violations include discussions of the Borough and its employees and members, any discussion of proprietary information and any unlawful activity related to blogging or social networking.

6.19 Workplace Violence. The Borough is committed to preventing workplace violence and to maintaining a safe work environment. Given the increasing violence in society in general, the Borough has adopted the following guidelines to deal with intimidation, harassment, or other threats of (or actual) violence that may occur during business hours or on its premises.

- 6.19.1 Courtesy.** All employees, including supervisors and temporary employees, should be treated with courtesy and respect at all times. Employees are expected to refrain from fighting, "horseplay," or other conduct that may be dangerous to others.
- 6.19.2 Prohibited Conduct.** Conduct that threatens, intimidates, or coerces another employee, or a member of the public at any time, including off-duty periods, will not be tolerated. This prohibition includes all acts of harassment, including harassment that is based on an individual's sex, race, age, or any characteristic protected by federal, state, or local law. All threats of (or actual) violence, both direct and indirect, should be reported as soon as possible to your immediate supervisor or any other member of management. This includes threats by employees, as well as threats by customers, vendors, solicitors, or other members of the public. When reporting a threat of violence, you should be as specific and detailed as possible.
- 6.19.3 Disclosure of Intent to Carry Firearm.** Employees must first disclose to the Borough management their intent to carry a concealed weapon before bringing it into the workplace.
- 6.19.4 Reporting Violations.** All suspicious individuals or activities should also be reported as soon as possible to a supervisor. Do not place yourself in peril. If you see or hear a commotion or disturbance near your workstation, do not try to intervene or observe the occurrence. In addition, the Borough encourages employees to bring their disputes or differences with other employees to the attention of their supervisors or the Mayor before the situation escalates into potential violence. The Borough is eager to assist in the resolution of employee disputes, and will not discipline employees for raising such concerns. Additionally, the Borough encourages employees to report any threats of violence or acts of violence that occur in their personal lives that could affect workplace security (i.e. issuance of a restraining order to protect the employee, threatening email received outside the workplace, etc.).
- 6.19.5 Investigations.** The Borough will promptly and thoroughly investigate all reports of threats of (or actual) violence and of suspicious individuals or activities. The individual making a report will be protected as much as is practical. In order to maintain workplace safety and the integrity of its investigation, the Borough may suspend employees, either with or without pay, pending investigation. Anyone determined to be responsible for threats of (or actual) violence or other conduct that is in violation of these guidelines will be subject to prompt disciplinary action up to and including termination of employment.
- 6.20 Compliance with Other Borough Policies and Procedures.** Employees shall comply with all policies and procedures established for the employee's department. An employee also shall comply with all administrative or other policies and procedures established for all Borough employees. Department Heads are responsible to notify their employees of any established departmental policies and procedures and of any changes or revisions to departmental policies and procedures. All Borough employees are required to receive instruction on Borough policies and procedures when hired and will be required to acknowledge receipt of updated policies and procedures. Documentation of the receipt of revisions to the Borough Personnel Policies and Procedures will be kept by the Borough Administrator or designee.

- 6.21 Protection for Whistleblowers.** In compliance with the requirements of Alaska Statute 39.90.100, the Borough will not discharge, threaten, or otherwise discriminate against an employee regarding the employee’s compensation, terms, conditions, location, or privileges of employment for any activities protected thereunder.
- 6.22 Solicitation.** To ensure a productive and harmonious work environment, persons not employed by the Borough may not solicit or distribute literature in the workplace at any time for any purpose. The Borough recognizes that employees may have interests in events and organizations outside the workplace. However, employees may not solicit or distribute literature concerning these activities during working time. (Working time does not include lunch periods, work breaks, or any other periods when Borough employees are not on duty.) The posting of written solicitations on Borough bulletin boards is restricted. These bulletin boards display important information, and employees should consult them frequently for information regarding Workers’ Compensation, Alaska State disability insurance, unemployment insurance and notices of other rights and obligations of employees.
- 6.23 Security Inspections.** The Borough wishes to maintain a work environment that is free of illegal drugs, alcohol, marijuana, firearms, explosives, or other improper materials. To this end, the Borough prohibits the possession, transfer, sale, or use of such materials on its premises. The Borough requires the cooperation of all employees in administering this policy. Desks and other storage devices may be provided for the convenience of employees, but remain the sole property of the Borough. Accordingly, any agent or representative of the Borough, with the Mayor or the Borough Administrator’s permission, may inspect them, either with or without prior notice.

CHAPTER SEVEN

DISCRIMINATION AND HARASSMENT

- 7.1 Equal Opportunity Employer.** The Aleutians East Borough is an equal opportunity employer. In order to provide equal employment and advancement opportunities to all individuals, applicants and employees shall be assured of fair treatment in all aspects of personnel administration without regard for political affiliation, race, creed, color, religion, gender/sexual orientation, age, national origin or ancestry, marital status, change in marital status, physical or mental disability, pregnancy, parenthood or any other protected classes under relevant federal, state and local laws. Individuals shall likewise be treated with proper regard for their privacy and constitutional rights as citizens. This non-discrimination policy governs all aspects of employment including selection, job assignment, compensation, discipline, termination, and access to benefits and training for all employees. Any employees with questions or concerns about any type of discrimination in the workplace are encouraged to bring these issues to the attention of their immediate supervisor. Employees can raise concerns and make reports without fear of reprisal. Any Borough employee found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.
- 7.2 Disability Accommodations.** The Borough is committed to complying fully with the requirements of the Americans with Disabilities Act (ADA), the Alaska Human Rights Act, and all other federal, state and local laws that ensure equal opportunity in employment for qualified persons with disabilities. All employment practices and activities are conducted on a non-discriminatory basis. This policy is neither exhaustive nor exclusive. The Borough is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws. This policy is neither exhaustive nor exclusive. The Borough is committed to taking all other actions necessary to ensure equal employment opportunity for persons with disabilities in accordance with the ADA and all other applicable federal, state, and local laws.
- 7.2.1 Hiring Practices.** To ensure that the Borough’s hiring procedures provide persons with disabilities meaningful employment opportunities, pre-employment inquiries are made only regarding an applicant's ability to perform the essential duties of the position applied for. In addition, the Borough will provide reasonable accommodations for applicants within its hiring process, as requested. The Borough shall not discriminate against any qualified employees or applicants because they are related to a person with a disability.
- 7.2.2 Accommodations.** The Borough shall provide employees who experience disabilities with such reasonable accommodations as may be required by any applicable federal, state or local law.
- 7.3 Policy Against Sexual and Other Harassment.** It is the Borough’s policy to maintain a work environment free from unlawful discrimination and harassment for all employees. The Borough recognizes that all employees have the right to work in an environment that is free from discrimination, intimidation or harassment on the basis of their protected status. Employees found to have taken actions inconsistent with, or in violation of, the Borough’s Equal Employment Opportunity and Anti-Harassment policies shall be subject to disciplinary action, up to and

including termination of employment. Persons who engage in or instigate such harassment will be subject to disciplinary actions up to and including termination. Additionally, managers and supervisors who knowingly permit harassments activity to occur without further action will be subject to disciplinary action up to and including termination.

7.3.1 Harassment, Defined. Harassment is defined as unwanted communication and/or conduct by a supervisor, coworker or non-employee in the workplace which threatens, intimidates, offends, creates a hostile working environment or adversely affects the employment relationship or working environment for an employee or applicant for employment and is based on the employee or applicant's race, color, religion, sex, gender, sexual orientation, national origin, age, disability, marital status, changes in marital status, pregnancy, parenthood, or genetic information. Harassment may include slurs, abusive language, threats, derogatory comments, unwelcome jokes, teasing and other such verbal or physical conduct.

7.3.2 Sexual Harassment. Sexual harassment is a form of harassment. The Borough is committed to providing its employees and applicants for employment an environment free from unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct or communication constituting sexual harassment. Sexual harassment is misconduct that is offensive, interferes with work productivity or deprives employees of the opportunity to work in an environment free from unsolicited and unwelcome sexual overtones. Sexual harassment includes all unwelcome sexual advances and sexually oriented communication, requests for sexual favors and other such verbal or physical misconduct. Sexual Harassment does not refer to casual conversation or compliments of a socially acceptable nature. Sexual harassment is a violation of the law.

7.3.2.1 Forms of Sexual Harassment. Sexual harassment includes unwelcome sexual advances, requests for sexual favors, and other verbal, visual, written, or physical conduct of a sexual nature when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for an employment decision affecting such individual; or,
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

7.3.2.2 Examples of Sexual Harassment. Sexual harassment may include, but is not limited to:

- Sexual or suggestive comments, gestures, pictures or jokes;
- Sexual propositions or innuendo;
- Sexist remarks;

- Patting, pinching, grabbing or other unwanted touching;
- Unwanted sexual advances;
- Unwanted staring or leering;
- Granting or promising to grant employment benefits or opportunities because of an individual's submission to sexual advances or sexual favors;
- Harassment not of a sexual nature directed against an individual that concerns the individual's gender.

7.3.2.3 Applicability. This policy against sexual harassment applies to the conduct of a supervisor toward a subordinate; an employee toward another employee; an employee toward a non-employee; a non-employee, such as a member of the community seeking Borough services, volunteers, contractors, or business visitors toward an employee; or an employee toward an applicant for employment.

7.4 Complaint Procedure. Individuals who believe they have been discriminated against or harassed in any way, or are aware of activities occurring in the workplace that might constitute discrimination or harassment, must report the perceived discrimination or harassment immediately to an immediate supervisor, the Borough Administrator, the Mayor, or any other member of Borough management to whom the individual is comfortable speaking with.

7.4.1 Investigation by Borough. The Borough will investigate any report of alleged discrimination or harassment that it receives. The length of time it takes to perform the investigation will depend on the nature of the complaint. However, a complainant is free at any time to inquire about the status of the investigation. All information regarding any discrimination or harassment complaint will be kept confidential to the greatest extent possible consistent with the need to investigate and take action, and the due process rights of the subject of the complaint. The facts will determine the response to each allegation. The Borough has a zero-tolerance policy on harassment of any kind. Substantiated acts of discrimination or harassment by an employee will be met with appropriate disciplinary action, up to and including termination.

7.4.2 Administrative Leave. During the Borough's investigation, individuals who have been accused of sexual or other forms of harassment may be placed upon paid administrative leave.

7.5 Prohibition Against Retaliation. Reprisals against a person reporting allegations of discrimination or harassment will not be tolerated. No retaliatory action will be taken against any individual for assisting or participating in good faith in an investigation, proceeding or hearing related to any discrimination or harassment complaint. An employee who violates these provisions may be subject to disciplinary action, up to and including termination.

CHAPTER EIGHT

EMPLOYEE DISCIPLINE

- 8.1 General Statement of Policy.** In the event that an employee engages in misconduct by violating the Borough's employment policies, or fails to meet established performance standards, the employee may be subject to disciplinary action. Although in most cases the Borough will attempt to permit its employees an opportunity to improve prior to imposing formal discipline, whether, and the extent to which, an employee is disciplined will depend upon a variety of factors, including the frequency, nature, and severity of the misconduct. The Mayor, Borough Administrator or other designee shall be responsible for administering the Borough's employee discipline policies and procedures.
- 8.2 Grounds for Discipline.** It is impossible to provide an exhaustive list of the actions that may be sufficient to justify employee discipline. Some of the reasons that an employee may be disciplined include, but are by no means limited to:
- 8.2.1** Falsifying information on an application or resume, or otherwise being untruthful in the execution of official work duties.
 - 8.2.2** Theft, including time theft by means of falsifying information on time sheets.
 - 8.2.3** Insubordination.
 - 8.2.4** Excessive absences, tardiness, or failure to comply with the Borough's procedures for reporting absences, including failure to return to work after commercial fishing, or other absence.
 - 8.2.5** Use of alcohol or controlled substances or misuse of prescription medication while performing work duties. This includes working under the influence of prescribed drugs if the prescribing medical professional, or the label on the prescription container, indicates the drug should not be used in certain situations and the employee is taking the drug while working under any of those proscribed situations.
 - 8.2.6** Harassment or sexual harassment of other employees or members of the public, or making a false allegation of harassment or sexual harassment against another.
 - 8.2.7** Violating the Borough's safety standards.
 - 8.2.8** Failure to meet reasonable work standards and requirements, or to complete reasonable tasks as necessary.
 - 8.2.9** Negligence or improper conduct.
 - 8.2.10** Smoking in prohibited areas.
 - 8.2.11** Violating any of the policies and procedures set forth in this Handbook.

8.2.12 Engaging in other forms of misconduct, including misconduct that has an adverse effect upon the ability of any other employee to fully and efficiently execute his or her work duties.

8.3 Progressive Discipline. The Borough is committed to ensuring fair treatment of all employees and in making certain that disciplinary actions are prompt, uniform, and impartial. The primary purpose of any disciplinary action is to correct the problem, prevent recurrence, and prepare the employee for satisfactory service in the future. By using progressive discipline, the Borough intends that most employee problems will be corrected at an early stage, benefiting both the employee and the Borough. However, the Borough is not required to address employee performance issues using progressive discipline, and if it elects to do so, it may begin with the disciplinary action that it, in its sole discretion, determines is warranted based upon the totality of the circumstances.

8.3.1 Statement of Purpose. It is the Borough's policy to administer equitable and consistent discipline in instances where employees engage in unsatisfactory or improper conduct. Although it is the Borough's policy that the best disciplinary measure is the one that does not have to be enforced and comes from good leadership and fair supervision at all employment levels, it recognizes that there may exist instances in which employee misconduct, depending upon the circumstances, will warrant forms of disciplinary action that fall outside the scope of its progressive discipline system, such as suspension or immediate termination.

8.3.2 Forms of Discipline. Progressive discipline means that, with respect to most disciplinary problems, the Borough may elect to follow the following steps:

8.3.2.1 Verbal Warning. If an employee's infraction is minor, isolated, or the circumstances otherwise do not warrant a more serious response, an employee may be issued an oral reprimand. Such reprimands should be made in such a way as to ensure confidentiality, and a written record of the reprimand will be placed within the employee's personnel file. An employee who disagrees with an oral reprimand may submit a statement of disagreement to the Borough Administrator within five business days, which shall be appended to the written record in his or her file.

8.3.2.2 Written Reprimand. If the Borough, in its sole discretion, determines that an employee's violation is greater in severity than that justifying merely an oral reprimand, or the employee has already received an oral warning regarding the same or similar violation, the employee may be issued a written reprimand. Such warnings shall clearly set out the policies that have been violated, explain what the employee should have done differently, and explain which disciplinary steps may be taken if the employee commits other violations. The written reprimand should be signed by the employee, who shall retain a copy, and placed within his or her personnel file. An employee who disagrees with a written reprimand may submit a statement of disagreement to the Borough Administrator within five business days, which shall be appended to the original maintained in his or her file.

8.3.2.4 Imposition of Performance Improvement Plan. Some circumstances may warrant the implementation of a disciplinary performance improvement plan. Like written reprimands, disciplinary performance improvement plans shall explain the ways in which the employee's behavior has violated the Borough's policies, or failed to meet performance expectations, and shall establish goals that the employee must meet within a set period of time. If the employee fails to meet the requirements of the plan, he or she shall be terminated. The employee shall be given a copy of the plan, and the original shall be placed within his or her personnel file. An employee who disagrees with a disciplinary performance improvement plan may submit a statement of disagreement to the Borough Administrator within five business days, which shall be appended to the original maintained in his or her file.

8.3.2.5 Suspension With or Without Pay, Demotion, Reassignment, or Termination. If an employee has a documented history of repeatedly failing to meet performance standards, or has engaged in misconduct that is severe, pervasive, or egregious, the employee may be suspended with or without pay, demoted, reassigned, or involuntarily terminated.

8.4 Pre-Deprivation Procedures. Except for temporary, confidential/managerial, and contract employees, who are employed at will and to whom these procedures are inapplicable, discipline involving an employee's suspension without pay, demotion, reassignment, or involuntarily termination shall be accomplished according to the following procedures.

8.4.1 Written Notice. Prior to taking the disciplinary action, the Borough shall give written notice that it intends to suspend without pay, demote, reassign, or involuntarily terminate the employee for disciplinary reasons. Such notice shall: describe with specificity the allegations against the employee; state the ways in which such allegations violate the Borough's employee policies; notify the employee of the disciplinary actions that are being contemplated; explain that the employee has a right to request a pre-deprivation hearing within five (5) business days, and that his or her failure to do so will effectively waive any such right; and, provide an overview of the hearing procedures.

8.4.2 Request for Hearing. Employees who receive notice under this section are entitled to a pre-deprivation hearing only if within five (5) business days of that notice they submit a written request to the Borough Administrator for such a hearing. An employee's failure to do so will be considered his or her knowing waiver of both the right to a pre-deprivation hearing, and to any appellate review of the Borough's disciplinary action.

8.4.3 Hearing Procedures. If an employee makes a written request for a hearing, such hearing shall be conducted within five (5) business days of the date that the Borough Administrator received the employee's written request. Pre-deprivation hearings shall be before the Mayor, Borough Administrator, or other designee, which may include a hearing officer appointed for this purpose. At the hearing, the employee shall be given the opportunity to explain or rebut the facts or allegations that form the basis for the disciplinary action. The employee may call witnesses on the employee's behalf and may be assisted or represented by another person at the hearing. Upon its conclusion, the

Borough shall consider all the relevant evidence and render a written decision within seven business days.

8.5 Grievance Policy and Procedure. The Borough has established a grievance procedure for eligible Borough employees (Sections 2.5 and 2.6 identify employee types / titles ineligible for this grievance policy) and defines Borough policy and practices for the review of certain employee complaints.

8.5.1 Statement of Purpose. This grievance policy and procedure encourages the settlement of disagreements informally at the employee-supervisor level, with the aim of resolving grievances as quickly as possible. It provides an orderly procedure to handle grievances through the various supervisory levels when necessary and discourages the filing of unfounded grievances.

8.5.2 Grievance Policy. Employees who believe that any working condition or personnel action is not fair or equitable or negatively impacts their job performance or could interfere with reasonable safety standards and practices are encouraged to utilize the procedure in Section 8.5.4 below.

8.5.3 Grievable Issues. Grievable issues must concern matters or specific incidents that have occurred; result from an act or omission by management regarding working conditions or other aspects of employee-employer relations over which the department head has control; arise out of a specific situation or act, which has resulted in perceived inequity or damage to the employee.

8.5.3.1 Examples of grievable issues:

- Written reprimands and suspensions of ten (10) working days (80 hours) or less.
- Working conditions.
- Employee/employer relations over which a department head has control.
- The application, operation, or alleged violation of Employee Handbook policy, or department policy.

8.5.3.2 Examples of non-grievable issues:

- An incident or issue subject to management rights.
- An incident or issue relating to a policy of the Mayor and Assembly, or state or federal law.
- An incident or issue that was reviewed via another grievance procedure.
- Employee Performance Evaluations.

- Probation failure of an original appointment or promotional employment.
- Equal Employment Opportunity Complaints.
- Employment status (e.g., status such as intermittent, permanent, temporary, seasonal, elected, probationary).
- Discharge of a permanent employee.

8.5.4 Grievance Procedure.

8.5.4.1 Grievance by employee only. Grievances may only be initiated by the employee concerned and may not be pursued without the affected employee's consent.

8.5.4.2 Initiating a grievance to supervisor. To initiate a grievance, the grieving employee must discuss the matter with the immediate supervisor within twenty (20) working days of the alleged incident. If the 20th day falls on a weekend or holiday, the following business day becomes the "20th working day." The supervisor must give a verbal reply to the grievant within five (5) working days from the date the grievance was presented.

8.5.4.3 Next level for grievance. If the grievance is not resolved at the previous level, the grievance is submitted in writing by the employee, dated and signed, to the next higher level of management within five (5) working days after the supervisor's verbal reply. The department head must reply in writing to the grievant within five (5) working days of receipt of the written grievance.

8.5.4.4 Final level for grievance. If the grievance is not resolved at the previous level, the written grievance and all related correspondence and records must be submitted by the employee to the Borough Mayor and Borough Administrator within five (5) working days of receipt of the department head's written reply. The Borough Mayor or Borough Administrator will convene a Grievance Committee comprised of a head of a department other than that within which the grieving employee works, one non-supervisory employee and the Borough Administrator to resolve the matter and make a determination. The Borough Mayor or Borough Administrator may decide to use a hearing officer in place of a Grievance Committee.

8.5.5 Time limits. The employee must comply with the time limits set forth in this procedure. The employee's failure to comply with the time limits constitutes an abandonment of the grievance unless both parties have mutually agreed, in writing, to extend the time limits set forth in this policy.

8.5.6 Grievance resolution. Any grievance shall be considered resolved at the completion of any step if all parties are satisfied or if the employee concerned chooses not to present the matter to the next step of the procedure within the prescribed period of time.

- 8.5.7 Repeat filing of grievance for same issue prohibited.** Once a grievance has been investigated and denied, repeated filing of grievances on the same issue will not be permitted.
- 8.5.8 Representation.** While the grievant may designate a representative at any step of the grievance procedure, a Grievance Committee or hearing officer is not required to recognize more than one (1) representative for any grievance.
- 8.5.9 Grievance of multiple employees.** If the grievance involves a group of employees or if a number of employees file separate grievances on the same matter, the grievances may be handled as a single grievance.
- 8.5.10 Prohibition Against Retaliation.** Following completion of the grievance process, department heads and supervisors shall ensure that the grievant does not experience any retaliation for having pursued the grievance. Any direction from the Borough Administrator associated with the grievance resolution is to be implemented as quickly as possible.

CHAPTER NINE

PERFORMANCE EVALUATIONS AND PERSONNEL RECORDS

9.1 Performance Evaluations. Although supervisors and employees are encouraged to regularly discuss issues related to job performance and to establish appropriate goals, the Borough conducts regular performance evaluations for all employees. Performance evaluations will be maintained in each employee's personnel file, and a copy will be provided to the employee each time an evaluation is conducted.

9.1.1 Purpose. The Borough uses performance evaluations for the following purposes:

9.1.1.1 To provide a basis for informed decisions on such matters as promotion, work assignments, training recognition, and continuation of employment;

9.1.1.2 To ensure employees remain advised of what is expected of them, and whether they are meeting these expectations;

9.1.1.3 To encourage the development of new skills that improve work performance, and increased commitment to both the Borough and meeting departmental goals and objectives;

9.1.1.4 To establish a basis for understanding and meeting an employee's own need for growth and development;

9.1.1.5 To foster an effective working partnership between supervisor and employee;

9.1.1.6 To determine the effectiveness of appointment and promotion decisions; and

9.1.1.7 To serve as a reference for employment-related decisions, such as the decision whether to grant a merit pay increase, to promote the employee to a new position, or to impose disciplinary measures.

9.1.2 Scheduled Performance Evaluations. Generally, performance evaluations are conducted on an annual basis; however, they may otherwise be completed from time to time as indicated below.

9.1.2.1 Prior to Completion of Probationary Period. Probationary employees, including employees who have been transferred or promoted to new positions, in most instances will undergo performance evaluations prior to the scheduled expiration of their probationary period. The purpose of this evaluation is to not only provide the employee with feedback regarding their performance, but also to make related determinations, such as whether to extend the probationary period, or to provide the employee with a salary adjustment.

9.1.2.2 Annual Performance Evaluations. The Borough will endeavor to provide regular employees shall receive a performance evaluation within the 14-day period prior

to their first anniversary date. After an employee's first annual performance evaluation has been completed, the employee will in most cases subsequently receive a performance evaluation prior to the completion of each fiscal year.

9.1.2.3 Discretionary Performance Evaluations. The Borough may conduct additional performance evaluations from time to time as deemed necessary to address specific performance-related matters, as may be necessary after a disciplinary action or corrective action plan has been completed, or at such other time as the Borough deems appropriate and beneficial.

9.2 Employee Records. The Borough maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals and salary increases, and other employment-related records. Personnel files are the property of the Aleutians East Borough, and access to the information they contain is restricted. The personnel records shall remain locked in the Finance Office at all times. Disciplinary records and performance appraisals shall remain locked in the Borough Administrator's Office. Generally, only supervisors and management personnel of the Aleutians East Borough and those who have a legitimate reason to review information in a file are allowed to do so.

9.2.1 Employee Inspection. Employees or former employee who wish to inspect and make copies of the employee's personnel file and other personnel information maintained by the employer concerning the employee should contact the Borough Administrator. With reasonable advance notice, employees may review their own personnel files in the Borough offices and in the presence of an individual appointed by the Borough to maintain the files. In accordance with applicable law, the information in an employee's personnel file is confidential except such information as would be public information in the personnel file of a state employee. The Borough may require an employee or former employee who requests copies of material to pay the reasonable cost of duplication.

9.2.2 Changes to Personnel Information. It is the responsibility of each employee to promptly notify the Aleutians East Borough of any changes in personnel data. Personal mailing addresses, telephone numbers, number and names of dependents, individuals to be contacted in the event of an emergency, educational accomplishments, and other such status reports should always be accurate and current. If any personnel data has changed notify the Borough Administrator.

9.3 Medical Records. Medical records shall be safely secured and kept separate from the employee's personnel file. Access to these files shall be restricted to the Mayor, Administrator or designee and the employee. Such records shall not be released for any reason other than a medical emergency, in which event they may be released to a licensed health care practitioner, unless the employee gives written consent allowing the release of his/her medical file.

9.4 Social Security Numbers. To protect employees' personal information, the Borough prohibits the use of employees Social Security numbers for identification purposes, except as allowed by law. Borough will continue to collect, use, or release Social Security numbers as required by state or federal law, and may use Social Security numbers for internal verification or administrative

purposes. Employees who have questions about this policy or who feel that their Social Security number has been used inappropriately by the Borough should contact the Borough Administrator.

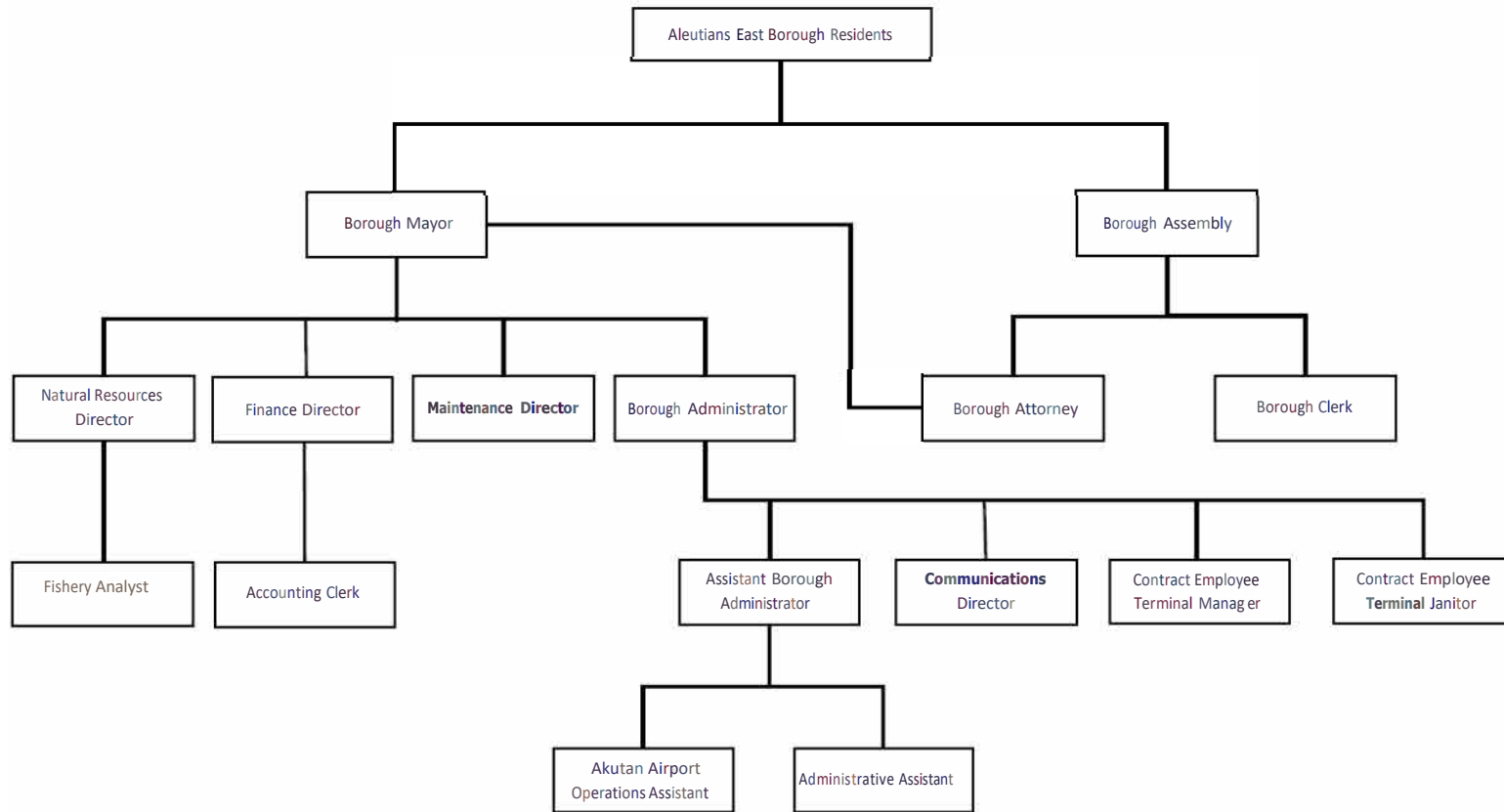
CHAPTER TEN

SEPARATIONS FROM BOROUGH EMPLOYMENT

- 10.1 Nature of Separations.** The termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. This chapter describes the common reasons for separations from employment with the Borough, as well as the policies and procedures that govern them. Since employment with the Borough is based on mutual consent, both the employee and the Borough have the right to terminate employment at will, with or without cause, at any time. Any questions regarding the termination of employment with the Borough should be directed to the Borough Administrator.
- 10.2 Resignation.** Unless otherwise specified by mutual agreement, employees may resign from Borough employment for any reason, and with or without notice. However, an employee may only resign in good standing, and remain eligible for employment with the Borough, if the employee submits a written resignation to the Borough at least 14 days prior to his or her last working date. This requirement may be waived upon approval by the Mayor where emergency circumstances do not permit such notice, or where the Borough is capable of making adequate arrangements to accommodate the vacancy that results.
- 10.2.1 Effective Date of Resignation.** An employee's effective date of resignation shall be the last date that they perform work for the Borough.
- 10.2.2 Acceptance by Borough; Effect of Acceptance.** A resignation is deemed to have been accepted by the Borough immediately upon its receipt. An employee may request to withdraw a tendered resignation prior to their effective resignation date; however, the decision to permit withdrawal is left to the sole discretion of the Mayor.
- 10.2.3 Resignation Due to Unexcused Absence.** The Borough may, at its sole discretion, deem employees as having abandoned their position with the Borough and resigned from employment if they fail to report to work for three or more consecutive scheduled shifts without providing the notice required by this Handbook.
- 10.3 Retirement.** Borough employees who participate in the State of Alaska Public Employees' Retirement Program (PERS) may be eligible to receive retirement benefits after dedicating a sufficient number of years of service to government entities that participate in the program, so long as they meet program criteria. Any questions should be directed to the Borough Administrator and/or Finance Director.
- 10.4 Layoffs.** The Borough maintains sole and exclusive authority to determine whether to lay off any employee whenever budgetary constraints necessitate a reduction in force, or some other reorganization of the Borough's workforce occurs. Employees who have been laid off are not entitled to any pre-deprivation hearing prior to their dismissal.
- 10.5 Termination.** Terminations are involuntary separations from Borough employment for reasons other than layoff. Except for confidential/managerial, temporary, and contract employees, who

may be terminated with or without cause at any time, involuntary terminations shall be accomplished pursuant to the procedures set forth at Section 8.4 of this Employee Handbook.

- 10.6 Severance Pay.** The Borough generally does not provide severance pay to individuals who have been employees. The Borough never grants severance pay to non-exempt employees whose employment is terminated. However, the Borough reserves the right to make exceptions to the above policy in its sole and absolute discretion. One common exception is severance pay as provided for in the individual employment contracts of certain exempt Borough employees.
- 10.7 Effect of Separation on Employee Benefits.** All accrued, vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee so chooses. The employee will be notified in writing of the benefits that may be continued and of terms, conditions, and limitations of such continuance.
- 10.8 Exit Interviews.** The Borough will generally schedule exit interviews at the time of employment termination. The exit interview will afford an opportunity to discuss such issues as employee benefits, conversion privileges, repayment of outstanding debts to the Borough, or return of Borough-owned property. Suggestions, complaints, and questions can also be voiced.
- 10.9 Return of Borough Property on Separation.** Employees are responsible for all property, materials, or written information (including access materials such as keys and pass cards) issued to them or in their possession or control. Employees must return all Borough property immediately upon request or upon termination of employment, whichever is earlier. The Borough may take any action it deems appropriate to recover or protect its property.
- 10.10 Final Payment.** Employees who experience a separation from Borough employment will receive their final pay in accordance with applicable state law



December 19, 2023

EMPLOYEE ACKNOWLEDGMENT FORM

The *Employee Handbook* describes important information about the Aleutians East Borough, and I understand I should consult with the Mayor, Borough Administrator or designee regarding any questions not answered in the handbook.

Since the information, policies and benefits described here are necessarily subject to change, I acknowledge that revisions to the handbook may occur. All such changes will be communicated through official notices, and I understand that revised information may supersede, modify, or eliminate existing policies. Only the Assembly of the Aleutians East Borough has authority to adopt any revisions or additions to the policies in this handbook.

As an employee of the Aleutians East Borough I will faithfully, diligently, and to the best of my ability perform duties of employment, and accept and obey all rules, regulations, code, provisions, policies and procedures, and policies of employment issued, or to be issued by the AEB.

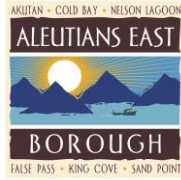
Furthermore, I acknowledge that this handbook is not a contract of employment. I have received the handbook, and I understand that it is my responsibility to read, understand and comply with the policies contained in this handbook and any revisions or additions made to it.

Employee's Signature

Employee's Title

Employee's Printed Name

Date



Agenda Statement

Date: September 5, 2024
To: Mayor Osterback and Assembly
From: Anne Bailey, Borough Administrator

Re: Resolution 25-12 Authorizing the Mayor to Amend the Memorandum of Understanding Between the Aleutians East Borough and the Aleutians East Borough School District for the Sand Point K-12 School Major Maintenance Project

In 2023, the School District received a grant from the State of Alaska, Department of Education & Early Development (DEED) in the amount of \$2,968,577 (\$1,929,575 State Share and \$1,039,002 Borough Share) to conduct major maintenance at the Sand Point School. On March 3, 2023, the Borough and School District signed a Memorandum of Understanding for the Sand Point K-12 School and Pool, which outlined the roles and responsibilities for each entity in regard to the project. A list of the Borough's and School District's responsibilities can be found below:

Borough's Responsibilities

- i. Sign the Project Agreement between the State of Alaska, Department of Education and Early Development and the District for the State of Alaska, Department of Education and Early Development Sand Point K-12 School Major Maintenance, DEED # GR-23-016 Grant;
- ii. Assume any or all of the responsibilities of the State of Alaska, Department of Education and Early Development Sand Point K-12 School Major Maintenance, DEED # GR-23-016 Grant;
- iii. Plan, design, and oversee construction of the Project using its own resources and contractors as it finds appropriate at no additional cost to the District;
- iv. Obtain all permits required for the Project;
- v. Development procurement procedures, which may include Requests for Proposals ("RPFs") or Invitations to Bid ("ITB") and enter into contracts for project management, engineering, and construction to complete the Project;
- vi. Execute and manage all professional services agreements necessary to the Project;
- vii. Ensure that appropriated funds used for the Project are expended in accordance with Borough Code;
- viii. Reasonably keep the District informed on project status and progress through the Points of Contact as detailed below;
- ix. Comply with all other requirements of this MOU;

- x. Cooperate with the District in Project Closeout;
- xi. Promptly communicate to the District any situation which may arise that interferes with the Borough's ability to carry out these duties.

District's Responsibilities

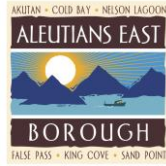
- i. The District will email DEED stating that the Borough will manage the grant;
- ii. The District acknowledges the Borough will assume any or all the responsibilities of the grant;
- iii. Provide staff support for the continuous operations of the school during the life of the Project and upon completion of the Project;
- iv. Establish a single Point of Contact with sufficient authority and responsibility to communicate with the Borough for the Project;
- v. Promptly review information and action items from the Borough providing required responses within fourteen (14) calendar days of receipt;
- vi. Provide staff for coordination and review as needed with no cost to the Project or the Borough;
- vii. Participate in determining "Substantial Completion" of the Project in cooperation with the Borough;
- viii. Cooperate with the City and Borough in Project Closeout;
- ix. Promptly communicate to the Borough any situation which may arise that interferes with the District's ability to carry out these duties.

On September 3, 2024, the Borough received the supplemental funding request for the project in the amount of \$3,842,819 (\$2,497,832 State Share and \$1,344,987 Borough's Share). Therefore, the revised funding source total is \$4,427,407 State Share and \$2,383,989 Borough's Share totaling \$6,811,396 for the grant. An amendment to the original MOU is required to acknowledge the new funding. The changes include:

- Section 4. Financial Contribution of Parties
The Borough will pay the State of Alaska's Recipients Participating Share for this project in the amount of \$2,383,989.
- Section 8a i. and ii. now read
 - i. Sign the Project Agreement between the State of Alaska, Department of Education and Early Development and the District for the State of Alaska, Department of Education and Early Development Sand Point K-12 School Major Maintenance, DEED # GR-23-016/GR-15-012 Grant;
 - ii. Assume any or all of the responsibilities of the State of Alaska, Department of Education and Early Development Sand Point K-12 School Manger Maintenance, DEED # GR-23-016/GR-25-012 Grant;
- Section 11 Points of Contact
The District's contact is Michael Franklin, Superintendent, mfranklin@aebbsd.org; (907) 383-5222 or as may be re-designated in writing from time to time.

RECOMMENDATION

Administration recommends approval of Resolution 25-12 Authorizing the Mayor to Amend the Memorandum of Understanding Between the Aleutians East Borough and the Aleutians East Borough School District for the Sand Point K-12 School Major Maintenance Project.



RESOLUTION 25-12

A RESOLUTION OF THE ALEUTIANS EAST BOROUGH ASSEMBLY AUTHORIZING THE MAYOR TO AMEND THE MEMORANDUM OF UNDERSTANDING BETWEEN THE ALEUTIANS EAST BOROUGH AND THE ALEUTIANS EAST BOROUGH SCHOOL DISTRICT FOR THE SAND POINT K-12 SCHOOL MAJOR MAINTENANCE PROJECT

WHEREAS, in 2023, the Aleutians East Borough School District (District) received a grant from the State of Alaska, Department of Education & Early Development in the amount of \$2,968,577 (\$1,929,575 State Share and \$1,039,002 Borough Share) to conduct major maintenance at the Sand Point School; and

WHEREAS, on March 3, 2023, the Borough and School District signed a Memorandum of Understanding establishing the roles and responsibilities of the Borough and School District with respect to the Sand Point K-12 School Major Maintenance Project ultimately stating that the Borough will be responsible for the grant and provide the recipients share; and

WHEREAS, in September 2024 the Borough received supplemental funding for the project in the amount of \$3,842,819 (\$2,497,832 State Share and \$1,344,987 Borough Share) for a total project cost of \$6,811,396 (\$4,427,407 State and \$2,383,989 Borough); and

WHEREAS, due to the additional funding, an amendment to the original agreement needs to occur as outlined in Attachment A.

NOW THEREFORE, BE IT RESOLVED, the Aleutians East Borough Assembly authorizes the Mayor to amend the Memorandum of Understanding between the Aleutians East Borough and the Aleutians East Borough School for the Sand Point K-12 School Major Maintenance Project.

PASSED AND ADOPTED by the Aleutians East Borough on this 12th day of September, 2024.

Alvin D. Osterback, Mayor

ATTEST:

Beverly Rosete, Clerk

Amendment A

Memorandum of Understanding Between the Aleutians East Borough & the Aleutians East Borough School District For the Sand Point K-12 School Major Maintenance Project

This Amendment amends portions of the March 1, 2023 Memorandum of Understanding (“MOU”) between the Aleutians East Borough (“Borough”), a second-class borough duly organized and existing under the laws of the State of Alaska and the Aleutians East Borough School District (“District”), a school district within the Borough, as follows.

The provisions amended are as follows:

4. FINANCIAL CONTRIBUTION OF PARTIES

The Borough will pay the State of Alaska Recipients Participating Share for this Project in the amount of **\$2,383,989**.

8.

a. Borough’s Responsibilities

- i. Sign the Project Agreement between the State of Alaska, Department of Education and Early Development and the District for the State of Alaska, Department of Education and Early Development Sand Point K-12 School Major Maintenance, DEED # **GR-23-016/GR-25-012 Grant**;
- ii. Assume any or all of the responsibilities of the State of Alaska, Department of Education and Early Development Sand Point K-12 School Major Maintenance, DEED # **GR-23-016/GR-25-012 Grant**.

11. POINT OF CONTACT

The Borough’s contact is Anne Bailey, Borough Administrator (abailey@aeboro.org; (907) 274-7580), or as may be re-designated in writing from time to time.

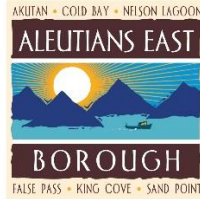
The District’s contact is **Michael Franklin**, mfranklin@aebsd@aebsd.org; (907) 383-5222) or as may be re-designated in writing from time to time.

The remaining terms and conditions remain the same.

The amendment goes into effect immediately.

OLD BUSINESS

NEW BUSINESS



MEMORANDUM

To: Mayor Osterback and Assembly

From: Anne Bailey, Borough Administrator

Date: September 3, 2024

Re: Quarter 2 – Aleutians East Borough Strategic Plan Update

The Aleutians East Borough (Borough) conducted a Planning Work Session on January 10 and 11, 2024 to discuss projects and initiatives that would be included on the Borough's Strategic Plan. Assembly members and staff were in attendance and actively engaged in conversations about the Borough's role in community projects.

Mayor Osterback, staff, and PGS consultants defined which projects would be part of the Borough's strategic plan for one year beginning March 1, 2024 and ending February 28, 2025 based on the information shared to the Assembly during the work session. Many of the projects identified on the plan are currently being pursued or actively being completed. The plan also defines project leads, quarterly project outcomes, and year-end targets. This will ensure accountability and transparency through the next year of project activities. The Assembly approved Resolution 24-34 at the March 14, 2024 Assembly meeting, which approved the projects and initiatives identified on the Borough Strategic Plan.

An overview of the work accomplished during the second quarter of the strategic plan is shown on the attached report. A few items have changed since the strategic plan was approved:

- **Fisheries Advocacy**
 - Moved 1.1 Meetings with Fishermen Groups completed to Q3.
 - Moved 1.3 Representation on state stakeholder committee secured to Q4.
 - 1.2 Meeting with State completed has been completed.

- **Fisheries Research**
 1. Cod Tagging Study
 - 2.1.1 Winter charter releases completed has been completed.
 - 2.1.2 Longline tag release pilot study completed & evaluated has been completed.

- 2.1.3 Task changed to Summer Charter Releases Completed and this task has been completed.
 - 2.1.4 Draft peer review is 25% complete.
 - 2.1.5 2021-2022 tag recoveries analyzed is 25% complete.
2. Supplemental Ground Fish Survey
- Moved 2.2.1 Secure commitment from AFSC scientists for a project; 2.2.3 New co-operative survey design; 2.2.4 Survey grant funding secured & AEB funds allocated and 2.2.5 charter contract finalized to Q4.
 - 2.2.2 Previous cooperative survey results reviewed is 50% complete and has been moved from Q1 to Q3.
- **Government & Policy Advocacy**
 1. Government and Policy Advocacy
 - Moved 3.1 EAS advocacy plan developed is 50% complete and has been moved to Q3.
 - Moved 3.2 EAS Advocacy plan initiated from Q2 to Q3.
 - Moved 3.3 2024-25 State & Legislative agenda defined from Q3 to Q4.
 2. False Pass Airport
 - 3.2.1 Transportation needs advocated for at State & Federal level has been partially completed and has been moved from Q1 to Q3.
 - Moved 3.2.2 Documented support captured from Q1 to Q3.
 - Moved 3.2.3 New False Pass airport response plan drafted from Q2 to Q4.
- **Marine Infrastructure**
 1. Harbor Floats Systems Sand Point/Akutan
 - 4.1 Federal & State grant requirements completed is 85% complete. Moved this item from Q1 to Q3.
 - Moved 4.2 Grant agreements signed to Q3.
 - Moved 4.3 Project out for bid to Q3.
- **Maintenance**
 - 5.1 Draft 80/20 plan has been completed.
 - Moved 5.2 School personnel trained to Q3.
 - Moved 5.3 80/20 plan projects identified to Q3.
 - Move 5.4 2024 deferred maintenance schedule created to Q3.
- **Sand Point School**
 - 6.1 Contract with engineering project management firm executed has been completed.
 - Moved 6.2 Bid for construction services released to Q3.
 - Moved 6.3 Project support for construction in 2024/25 initiated to Q3.

- **Nelson Lagoon Apartment**
 - 6.1 Disposal action plan created has been completed.
 - Moved 6.2 Funding needs assessed to Q3.
 - Moved 6.3 Funding appropriated to Q3.
 - Moved 6.4 Disposal action plan initiated to Q4.
 - Removed 6.5 Disposal action plan from this year's plan.

- **Policy & Procedure Consistency – This task has been completed.**
 - No items in Q1.
 - Q2 item 7.1.1 Board/Committee Policy implemented has been completed.

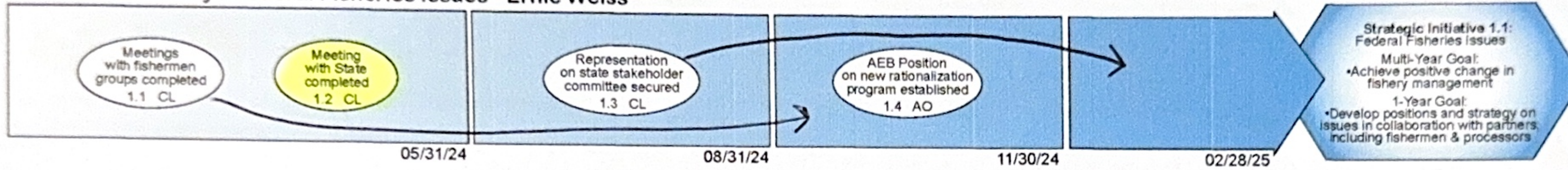
- **Financial Policy & Procedures**
 - 7.2.1 Grant revenues & expenditures is 30% complete and has been moved from Q1 to Q3.
 - 7.2.2 Revenues & cash receipts has been completed.

- **Retention Schedule**
 - 7.3.1 Employees policies drafted & all staff trained has been completed.
 - 7.3.2 Additional staff training completed has been completed
 - 7.3.3. Electronic documents transferred to new system is 40% complete.

- **Fish Tax System**
 - Moved Q 7.4.1 Optimal program design needs identified from Q1 to Q2 and has been completed.
 - Moved 7.4.2 Funding Secured and 7.4.3 Vendor Bid Initiated from Q2 to Q3.

An updated strategic plan vision navigation chart reflecting the outcomes for quarter two is attached for your reference.

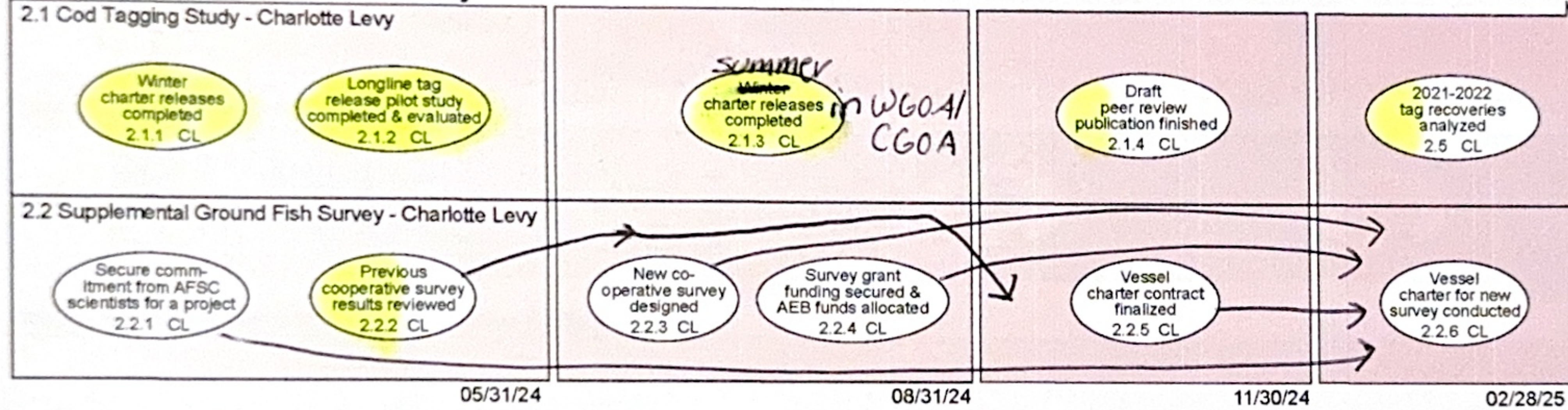
Fisheries Advocacy - Federal Fisheries Issues - Ernie Weiss



Strategic Initiative 1.1: Federal Fisheries Issues
 Multi-Year Goal:
 •Achieve positive change in fishery management
 1-Year Goal:
 •Develop positions and strategy on issues in collaboration with partners including fishermen & processors



Fisheries Research - Charlotte Levy



Strategic Initiative 2.1: Cod Tagging Study
 1-Year Target:
 •Publish results and integrate into stock assessment (or restructure cod management)
 Multi-Year Goal:
 •Complete all field work for PSMFC project & draft GOA peer-review paper

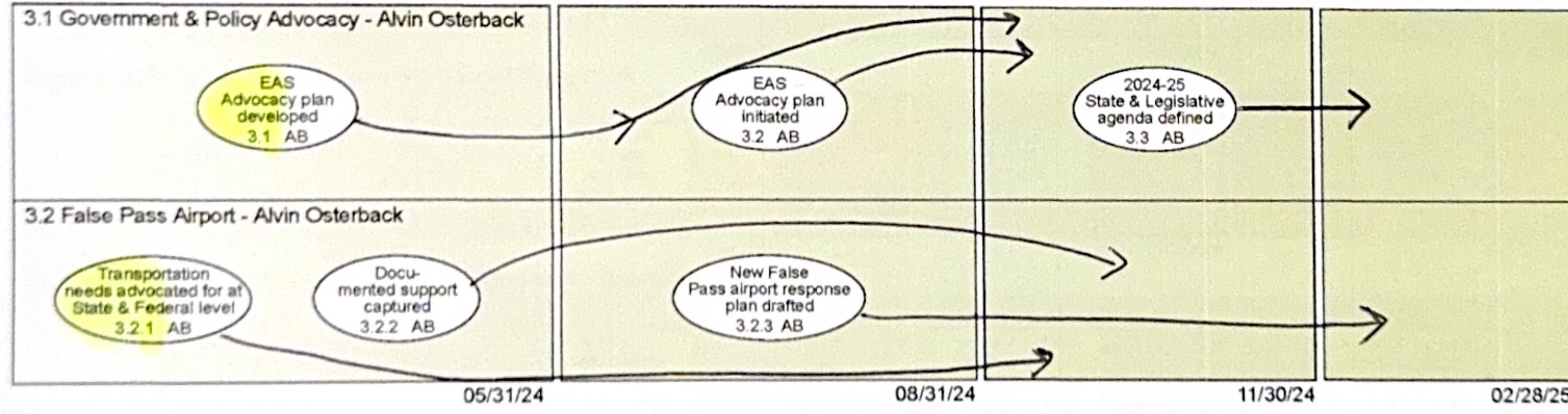
Strategic Initiative 2.2: Supplemental Ground Fish Survey
 1-Year Target:
 •2024-25 - Project design completed & funding secured

Vision Navigation® Chart #1
 03/01/24 - 02/28/25

Purpose:
 To ensure the standard of living, well-being & future of our communities

- Our Vision:**
Healthy People, Healthy Schools, Healthy Communities
- ★ Diversification of industry including our natural resources & community flexibility for borough stability
 - ★ Healthy people with a strong cultural identity
 - ★ Our schools & community are providing quality education including secondary education & vocational skills within the communities
 - ★ Planned infrastructure projects completed
 - ★ Availability, utilization & development of connectivity (physical & electronic)

Government & Policy Advocacy - Alvin Osterback

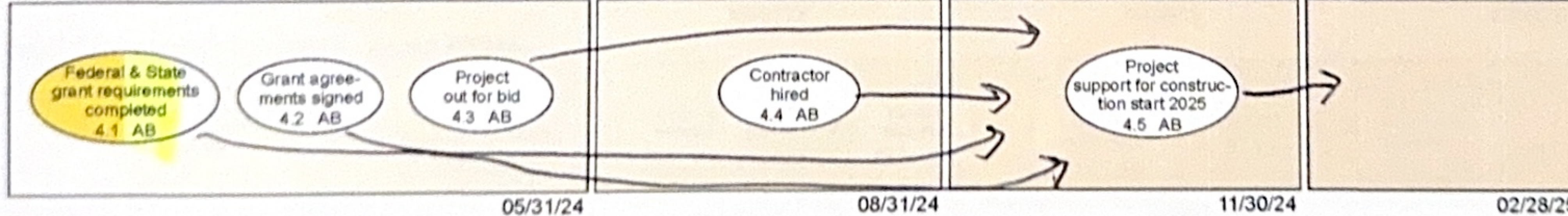


Strategic Initiative 3.1: Government & Policy Advocacy
 3-Year Goal:
 •Continue influencing legislation & policy action that promotes the interests of the AEB & region
 1-Year Goal:
 •North Pacific Right Whale - Blended learning & multi-community school regulation change - Essential Air Service

Strategic Initiative 3.2: False Pass Airport
 1-Year Target:
 •State plan to bring the runway up to state standards established

- AB Anne Bailey
- JB Jacki Brandell
- GD Glennora Dushkin
- TJ Talia Jean-Louis
- CL Charlotte Levy
- AO Alvin Osterback
- BR Beverly Rosete
- LT Laura Tanis
- EW Ernie Weiss

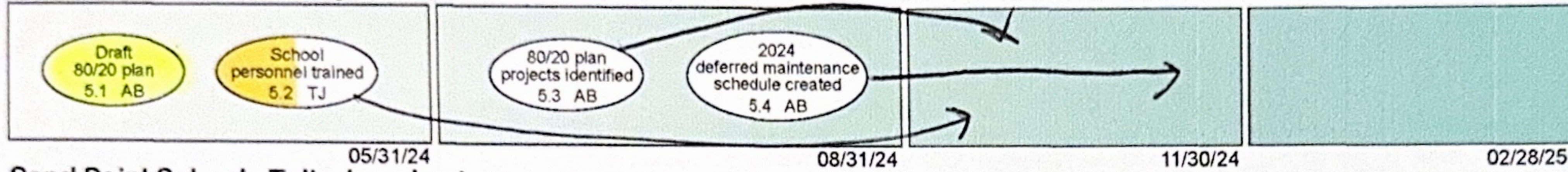
Marine Infrastructure - Harbor Floats Systems Sand Point/Akutan - Anne Bailey



Strategic Initiative 4.1: Marine Infrastructure - Harbor Floats Systems Sand Point/Akutan
 2-Year Goal:
 •Construction contractor hired & construction started

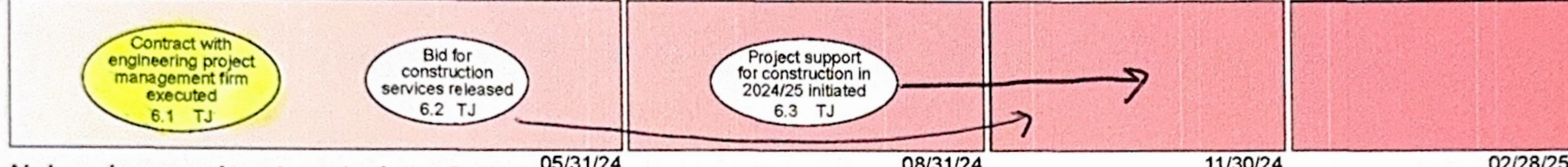


Maintenance - Anne Bailey



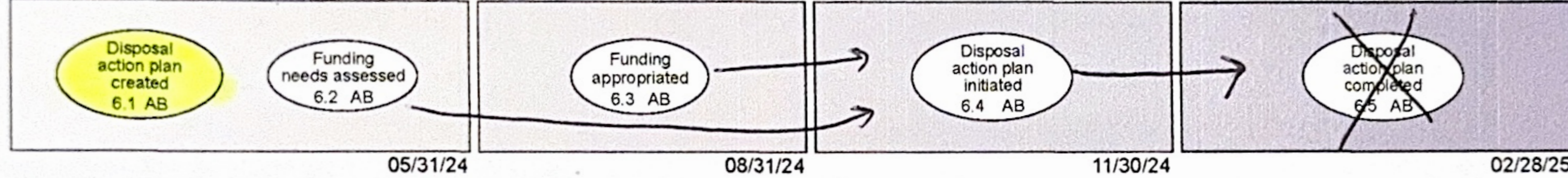
Strategic Initiative 5.1: Maintenance
 1-Year Target
 •80/20 plan approach drafted & executed

Sand Point School - Talia Jean-Louis



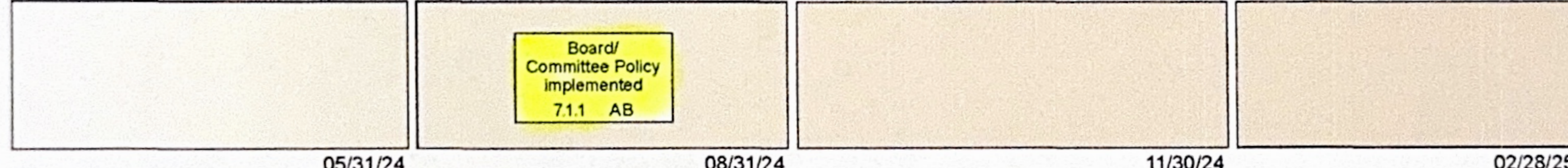
Strategic Initiative 6.1: Sand Point School
 3-Year Goal:
 •Find additional funding & complete the school rehabilitation project
 2-Year Target:
 •Funding secured, design completed, out for bid
 1-Year Target:
 •Grant application submitted

Nelson Lagoon Apartment - Anne Bailey



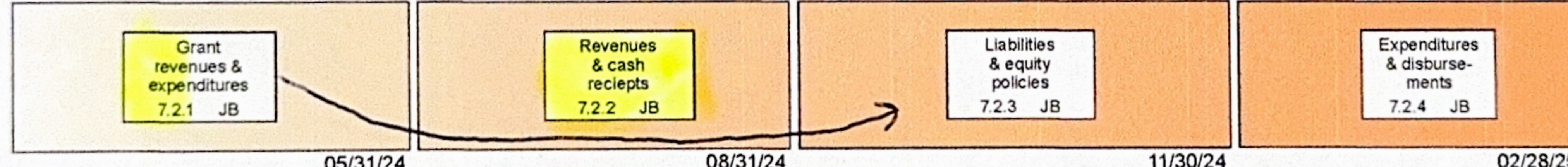
Strategic Initiative 6.1: Borough Property Management - Nelson Lagoon Apartment
 2-Year Target:
 •Identify interest from the Tribe & engage the State in the ownership transfer process
 1-Year Target:
 •Remove Nelson Lagoon apartment as a Borough asset

Policy & Procedure Consistency - Anne Bailey



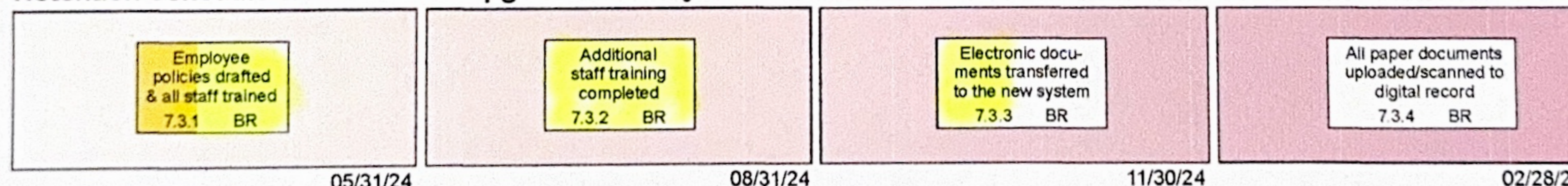
Improvement Project 7.1: Policy & Procedure Consistency
 1-Year Target:
 •Identify new policies for update in 2024/25

Financial Policies & Procedures - Jacki Brandell



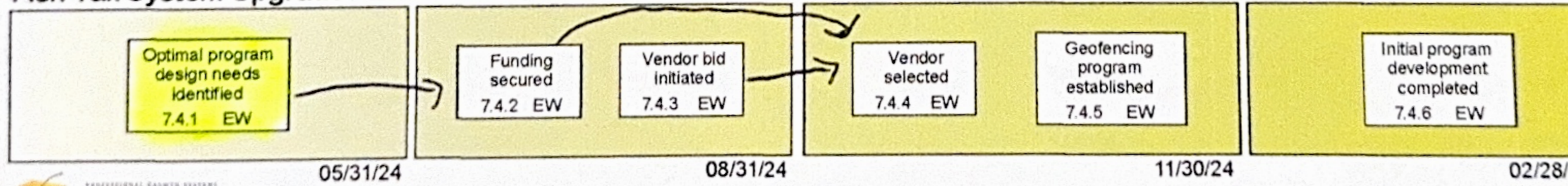
Improvement Project 7.2: Financial Policies & Procedures
 1-Year Target:
 •Prior policy changes reviewed & assessed & Group C & Group E completed

Retention Schedule & Laserfische Upgrade - Beverly Rosete



Improvement Project 7.3: Retention Schedule
 1-Year Target:
 •Retention Schedule Updated, Employees trained on the new process, all files transferred to the new system
 •Laserfische installed & old files transferred

Fish Tax System Upgrade - Ernie Weiss



Improvement Project 7.4: Fish Tax System Upgrade
 1-Year Target:
 •Develop & implement a new Fish Tax database program



Vision Navigation® Chart #1
 03/01/24 - 02/28/25

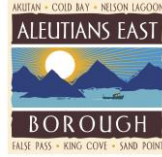
Purpose:
 To ensure the standard of living, well-being & future of our communities

Our Vision:
Healthy People, Healthy Schools, Healthy Communities

- ☆ Diversification of industry including our natural resources & community flexibility for borough stability
- ☆ Healthy people with a strong cultural identity
- ☆ Our schools & community are providing quality education including secondary education & vocational skills within the communities
- ☆ Planned infrastructure projects completed
- ☆ Availability, utilization & development of connectivity (physical & electronic)

- AB Anne Bailey
- JB Jacki Brandell
- GD Glennora Dushkin
- TJ Talia Jean-Louis
- CL Charlotte Levy
- AO Avin Osterback
- BR Beverly Rosete
- LT Laura Tanis
- EW Ernie Weiss

REPORTS AND UPDATES



To: Honorable Mayor Osterback and AEB Assembly
From: Anne Bailey, Borough Administrator
Subject: Assembly Report
Date: September 6, 2024

Cold Bay Dock

On July 23, 2024, the State of Alaska released the Cold Bay Dock Replacement – Design and Environmental Services Request for Proposal. The department intends to enter into a negotiated agreement for professional services to obtain structural, civil, geotechnical, coastal, electrical, and mechanical engineering services for the replacement of the Cold Bay Dock. Expertise in the analysis and design of floating structures, fendering structures, and pile supported mooring structures in the marine environment is required. Obtain assistance with writing the Environmental Assessment, including a Climate Change Analysis, Essential Fish Habitat Assessment, Section 106 support, Section 508 compliance, public involvement, and permitting assistance.

The following key target dates are currently anticipated for the project:

- Preliminary Concept Memo – 2 months after NTP is Issued
- Preliminary Design Memo – 6 months after NTP is Issued
- Pre-Environmental Review 35% Review – 9 months after NTP is Issued
- Environmental Document – 9 months after receiving 35% DOT Review Comments
- Plans In Hand 75% Review – 12 months after receiving 35% DOT Review Comments
- Plans, Specifications, and Estimate 95% Review – 6 months after receiving 75% DOT Review Comments
- 100% Bid Document Submittal– 3 months after receiving 95% DOT Review Comments
- Bid Advertisement – April 2027
- Physical Construction – June 2027 through September 2030

The actual period(s) of performance can be negotiated. The target dates may be adjusted by the Department as required to complete the work. Any changes to the periods of performance or tasks must be authorized in writing by the Department

Proposals were due on August 26, 2024 and the review committee has begun to review the proposals.

School Maintenance Items

- Akutan School Work: A contract with Kuchar Construction was executed for the repair work at the Akutan School. The work included replacing the back stairs to the

mechanical room; repairing the back stairway on the northside of the building; repairing the exterior stairway on the west side of the building; conducting a window inventory and assessment and conducting a few other maintenance items while onsite. Kuchar received notice from the State Fire Marshall's office that a permit was not required to conduct the work. Kuchar is in the process of finalizing their schedule. The supplies arrived in Akutan on August 9, 2024 and the crew began working after that. The Borough authorized some additional work to occur on the gutters while the crew was onsite. On August 26, 2024, the crew demobilized from Akutan and we anticipate a formal report and the final invoice in a few weeks.

- Sand Point School Boiler: On August 25-26, 2025, the Sand Point School Maintenance Director worked with LONG and DOWL and were able to get the boiler to fire up. The boiler is no longer releasing hot water and is producing heat to the school. Additional troubleshooting will be done to see why the expansion tank was filling up with water and we will have LONG travel to Sand Point to conduct boiler maintenance checks on the school boilers, the office and the 4-plex.
- Sand Point School Sewage Pipes: On August 22, 2024, Administration signed a contract with Gould Construction for the project. Gould is working on the final project schedule.
- False Pass School Boiler Issues: The boilers in False Pass are not working. On September 4, 2024, Administration approved a quote from LONG in the amount of \$40,731 to conduct the annual boiler maintenance and conduct the following work:
 - Troubleshoot Boiler 1 & 2 lockout status.
 - Replace defective transformer for AHU-1 field devices.
 - Replace 5 fin tube valves and N.O. stats.
 - Replace motor starter on SF-1.
 - Install damper actuators on AHU-1 and SF-1 relief ducting.
 - Replace 3-way mixing valve for SF-1.
 - Provide and install Tiger loop.
 - Replace piping sections leaking in the crawlspace.
 - Provide and install boiler fuel lines.
 - Startup/checkout boiler and return boiler system to operational mode.

LONG has availability to go to False Pass on September 16, 2024. Funds for these repairs are available from the Deferred Maintenance Line-Item (21-502-8025).

- King Cove School: On March 28, 2024, a fire occurred at the King Cove School. On August 2, 2024, Ashwater Burns arrived in King Cove. On September 5, 2024, the work has been completed and the crew is packing up and demobilizing the project. The Borough is responsible for \$50,000 of the cost of the repairs. In FY24, the Borough expended \$27,400 out of the miscellaneous line item for DOWL's and Roy Birley General Contracting's services. Therefore, the Borough is still responsible for \$22,600 in expenses that will be billed to the Deferred Maintenance line item (21-502-8025). The remainder of the cost will be covered directly by AMLJIA.

Sand Point Harbor Float

On May 29, 2024, the draft EAS was submitted to USDOT for their review. On June 10, 2024, additional information and edits were submitted to MARAD, per their request.

On June 12, 2024, the Borough received the fully executed Department of Army permit, which authorizes the construction of a new float system within the New Harbor. The permit expires on June 30, 2029.

In July, Moffatt & Nichol sent letters to NOAA and US Fish & Wildlife from MARAD requesting the respective agencies concurrence to apply the previous USACE consultation to fulfill MARAD's obligation under Section 7(a)(2). Both entities responded that this would work.

On July 11, 2024, M&N submitted the revised NEPA Environmental Assessment to MARAD for their legal review. MARAD had some questions and the updated NEPA was sent to MARAD on July 29, 2024

On August 27, 2024, MARAD emailed the Borough and M&N the signed Finding of No Significant Impact, completing the NEPA process for this project. MARAD has also informed us that the Engineering Risk Register has been completed. On September 5, 2024, the Borough signed the grant agreement. The last two steps for grant concurrence is:

- Step 10: MARAD's Office of Acquisition signs the grant agreement; MARAD will send AEB the fully signed grant agreement
- Step 11: MARAD obligates the funds and sends AEB the Notice To Proceed (NTP)

On September 6, 2024, M&N issued the Request for Proposal (RFP) documents for the project. The Borough is seeking proposals from qualified Contractors for the furnishing of all materials, labor, and equipment necessary to construct a new floating timber dock facility. The proposals are due on October 21, 2024 at 3:00 p.m. in the Borough Anchorage Office. The items have been posted in the Plans Room, on the Borough website and Facebook page and in the Borough communities. It will also be posted in the Anchorage Daily News.

Sand Point School Pool

On August 23, 2024, DOWL and Administration were tasked with drafting a solicitation for a new swimming pool. DOWL will provide a proposal to draft a progressive design build solicitation for this work. Staff continue to look for grant funding or other funding sources to build a new pool.

Sand Point School DEED Grant

The DEED project is underway. The State of Alaska has reviewed and provided comments on the 35% design. DOWL/ECI are in the process of working on the 65% and the Construction Manager – General Contractor Solicitation. At the May 9, 2024 Assembly Meeting, the Borough approved Resolution 24-39 Authorizing the Mayor to use the Construction Manager/General Contractor Qualifications Based Selection project delivery method for the Sand Point K-12 School Major Maintenance Project. On May 22, 2024, Administration sent a request to the State of Alaska seeking authorization from DEED for the Aleutians East Borough to use a

Construction Manager/General Contractor Qualifications Based Selection (CM/GC QBS) alternative delivery for the Sand Point School Major Maintenance Project. On May 24, 2024, the State approved the request to use a CM/GC QBS Selection alternative.

On June 7, 2024, the Construction Manager/General Contractor Qualifications Based Selection Request for Proposal was issued and one proposal was received by the June 28, 2024 deadline. The Borough issued a Notice of Intent to Negotiate for pre-construction services contract to UIC Construction, LLC. The contract with UIC Construction for pre-construction services has been executed.

On August 8, 2024, Administration signed a contract with EHS in the amount of \$40,388 to supplement the previous AHERA sampling information and conduct a hazardous materials survey for asbestos, lead, and interior PCB materials, prepare an abbreviated survey report, prepare a hazardous materials removal and disposal design and provide limited “in-house” oversight of the hazardous materials portion of the construction phase. The consultant travelled to Sand Point on August 27-29, 2024 and conducted the survey. Results on the samples will occur later than expected, but the surveyor was able to get enough materials that he wants results from.

On August 22, 2024, the Borough and the DOWL design team met with DEED to discuss the Commissioning Agent requirement. After discussing, DEED has agreed that we do not have to hire a third party to conduct this work and that it is already included in our existing contract with DOWL for the design work.

On August 23, 2024, Administration attended a 65% design review with UIC and the design team to address initial questions that UIC has. UIC is planning on conducting a site visit to the school on September 5-6, 2024.

On September 3, 2024, Amendment No. 2 for the Sand Point K-12 School Major Maintenance Grant was fully executed. The Amendment revised the project budget as follows:

	Current Budget	Change this Amendment	Revised Funding Source Total
Grant Amount	\$1,929,575	\$2,497,832	\$4,427,407
Recipient’s Participating Share	\$1,039,002	\$1,344,987	\$2,383,989
Other Funds	\$0	\$0	\$0
Project Total	\$2,968,577	\$3,842,819	\$6,811,396

Cold Bay Terminal

- Cargo Door: Door Systems of Alaska is scheduled to arrive in Cold Bay on September 6, 2024 to conduct repairs to the cargo door at the Terminal. The cost for this work is \$7,782.
- Fire/Sprinkler Inspection and Deficiency Corrections: Chinook Fire is scheduled to arrive in Cold Bay on September 23, 2024 to perform sprinkler inspection, back flow testing,

extinguisher inspection and fire alarm inspection. They will also be performing deficiency corrections. The cost for this work is \$16,950.00.

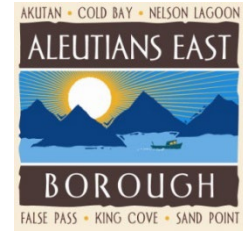
Other Items

- On August 27, 2024, the Aleutians East Borough's FY2026-2031 Six-Year Capital Improvement Plan was executed and the Reuse of FY2025 CIP Application Score Letter for the FY2021 Sand Point K-12 School Major Maintenance project was signed by the School District.
- On August 28, 2024, Mayor Osterback sent a follow up letter to the Department of Transportation requesting the State's fiscal support in Fiscal Year 2026 by paying \$900,000, which is the Borough's portion of the transportation link
- The upcoming Assembly Meeting Schedule is as follows:
 - Monday, October 14th Workshop at 1:00 p.m.
 - Monday, October 14th Special Assembly Meeting
 - Thursday, November 14th Regular Assembly Meeting

If you have any questions, comments, or concerns please contact me at (907) 274-7580 or abailey@aeboro.org.



To: Honorable Mayor Osterback and Borough Assembly
From: Jacki Brandell, Finance Director
Re: Report to the Assembly
Date: September 12, 2024



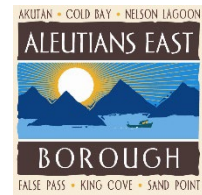
Audit – Work for the audit has been going well. We have a few entries remaining for the year. One to record the additions and depreciations amounts for the capital asset schedule, one to record the liabilities and receivables for the leases in compliance with GASB 87, one to record the annual transfers so the funds balance. Once these are received from the contract bookkeeper, we can upload the general ledger detail, trial balance and the year-end financial statements will be prepared by the contract bookkeeper. The auditors will provide the entry necessary for GASB 68 and 75 which are related to pensions and other post-employment benefits. The auditors have begun preliminary work for the single audits and we should be seeing sample requests in the coming weeks. The field work on site for the audit will be during the week of September 23rd to September 27th.

Financial Policies and Procedures – The conversion to Caselle will have an impact on some of the prior policies and procedure work completed in the past two years. I have begun to look over the accounts payable procedures to see if there are any changes needed. With the new accounting software having built in approval processes, there will be no need for some of the processes and templates that currently fulfill internal controls.

Routine tasks- With the conversion to Caselle, the routine tasks will be adjusted to accommodate the transition. Working through these adjustments will take time, but we will be able to streamline the processes with the necessary controls in place to increase efficiency. We have had weekly meetings with the Caselle conversion staff, as well as several online live training sessions for each module. The Caselle team worked with Seward and I on several occasions to ensure the processes are operating smoothly and we still have a few more follow up meeting scheduled.

Please let me know if you have any questions.

To: The Honorable Mayor Osterback, AEB Assembly
From: Talia Jean-Louis, Assistant Borough Administrator
Subject: Assembly Report
Date: September 12, 2024



Energy Efficiency and Conservation Block Grant Program (EECBG):

The Aleutians East Borough is applying for the Department of Energy EECBG grant to implement energy retrofits for the King Cove school. On March 30, 2022, the U.S. Department of Energy (DOE) announced \$3.16 billion in new funding through the Weatherization Assistance Program (WAP) – DOE’s most extensive residential energy retrofit program. Retrofitting existing buildings presents an opportunity to improve the energy performance and operational costs of building assets, including heating, cooling, and ventilation (HVAC) systems and equipment, lighting and control systems, and the building envelope while improving occupant control (such as with grid-interactive technologies).

- On March 28, 2024, on the advice of the EECBG fellowship, I switched our application from a grant to an equipment rebate voucher, using the \$75,000 to replace the school’s lighting with LED lighting.
- The Administration worked with DOWL and ECI to provide the technical aspects of the grant.
- On April 26, 2024, the EECBG Program extended the deadline for local governments to October 31, 2024, from the original April 30th deadline.
- On August 28, 2024, I submitted the NEPA SOW requesting expedited reviews for projects with no ground-disturbing activities.
- On August 28, 2024, I also submitted the Borough’s Davis Bacon Assurance letter, moving our application to the next level for review.

Akutan Hangar Generator:

- On March 12, 2024, the Borough was notified that the generator for the Akutan hangar had malfunctioned and had completely stopped working.
- A Tacoma Diesel technician traveled to Akutan on May 7, 2024, to assess the generator and determine whether it could be repaired or replaced.
- It has been determined the generator needs to be entirely replaced. On August 30, 2024, the Borough received a quote from Tacoma Diesel for a brand-new generator at \$6,826.30.
- Upon the replacement of the generator, a Trident electrician will check the generator load and complete the heat restoration, and a Maritime Helicopter technician will complete the hangar door controller repair work.

ISO Tank Purchase:

On April 18, 2022, the Borough completed an inspection report on the ISO tank in Akutan. Inspection reports are mandatory for the safe transportation of hazardous liquids and are required every two (2) years. The 2022 inspection report lists the inspection results and provides action items and reinspection frequencies for owner consideration.

- AEB records show the current tank was purchased used, in 2014.
- Based on the 2022 tank inspection, it was recommended that the tank be replaced.
- On September 3, 2024, the administration received a quote for a brand new 25K liters—approximately 6600 gallons ISO tank for \$32,775, with an estimated \$12,000 for shipping from Tacoma, Washington, to Akutan, Alaska. The cost does exceed the \$30,000 in the helicopter's supply line budget.

Visible deterioration and/or damage observed are as follows:

	<p>Area where insulation was torn off</p>
	<p>South head</p> <p>Minor galvanic corrosion was observed around insulation lagging weldments to stainless head</p> <p>Steel support structure was framing storage tank. Areas of coating failure with minor to moderate general surface corrosion were observed throughout steel structure.</p>



Typical isolated areas of insulation damage



Steel support structure and adjacent steel walkway were observed to be deformed on the upper Northwest corner



Closeup of manway

Doubles as pressure relief device

Set pressure: 4bar = 58psig

Per client this tank is used as a storage tank. Proper atmospheric venting and emergency venting should be installed in accordance with STI SP001.



Nozzles N1, N2, N3

N1 is High Flow relief valve with 4" diameter

Set press: 53.8psig

Full Flow Pressure: 64.6psig

Vac Set Pressure: 2.95psi

Per client this tank is used as a storage tank. Proper atmospheric venting and emergency venting should be installed in accordance with STI SP001 / UL 142.

ICE Services: Microsoft Teams Phones King Cove and Sand Point:

As of July 29, 2024, the Borough successfully transitioned from ACS phones to Microsoft Teams phones in the Anchorage office as a cost-saving method. The Borough is now looking into transitioning to Teams Phones for the Sand Point and King Cove offices.

- ICE Services has advised that this switch will not allow the Sand Point and King Cove offices to keep their local numbers.
- Additional long-distance charges may be incurred when people in Sand Point or King Cove call the Anchorage office.
- Although Microsoft Teams is a web-based solution, it must connect to the Publicly Switched Telephone Network to connect calls to landlines and cell phones. To achieve this, it uses a regular telephone number that must be registered around the United States.
- Currently, the only phone numbers in Alaska that can be ported out are based in Anchorage or a few other places. Depending on their phone plan, someone from Sand Point or King Cove who calls Anchorage from their landline phone may incur a long-distance charge.
- Smaller communities in Alaska that still use landlines will get charged high long-distance fees. There are two ways to handle these fees:
 - The caller pays for the long-distance fees naturally when they make a call outside their local area.
 - We use a 1-800# from Microsoft for the main office number, and then the Borough pays the long-distance fees when people call in.
- The Administration plans to meet with Beverly and Jacki to determine whether we want to pursue this.
- If the administration chooses to wait, we may return to it in a few years when the nationwide network improves and communities get better cellular coverage.

Maintenance Connection:

- Administration continues to utilize Maintenance Connection from SERCC, where the Borough can perform tasks such as processing maintenance requests, creating work orders, setting up preventive schedules, creating purchase orders, and reordering inventory.

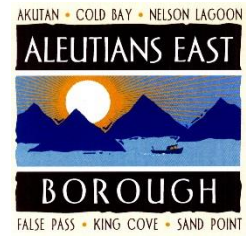
Regular Meetings Attended:

Date	Meeting
August 12, 2024	Annual Report Discussion
August 21, 2024	Six-Year Plan Discussion
August 21, 2024	Akutan Stairs and Maintenance Connection
August 22, 2024	Sand Point DEED Major Maintenance Discussion
August 23, 2024	Sand Point Boilers Troubleshooting
August 23, 2024	Sand Point DEED 65%/UICC Application
August 23, 2024	Sand Point Pool Discussion
August 30, 2024	Aleut-Corporation Meeting for Pool Grants

September 9, 2024	Staff Meeting-Review new Financials
September 10, 2024	AEB On-going project

If you have any questions, comments, or concerns, please get in touch with me at 907-274-7559 or tjeanlouis@aeboro.org

To: The Honorable Mayor Osterback, Aleutians East Borough Assembly
From: Ernie Weiss, Natural Resources Department Director
Subj: Report to the Assembly
Date: September 6, 2024



Alaska Boards of Fisheries and Game

The 2024/2025 Proposal Books for both the Board of Fish and the Board of Game were published online this week.

Board of Fish There are 311 proposals for the BoF meetings this cycle: PWS finfish, SE & Yakutat finfish & shellfish, and the Statewide Shellfish meeting in March 2025. Of particular interest are shellfish proposals by local fishermen: Proposals 285, 286 and 294.

[Link](#) to full 2024/2025 Board of Fisheries Proposal Book. [Link](#) to Board of Fish website.

Board of Fish Agenda Change Requests are not out yet (as of this writing) but are expected to be published by the end of September. ADFG staff have told us that there are *no* ACRs related to Area M salmon that were submitted by the August 30th deadline. The Board Work Session is October 29 & 30th at the Egan Center in Anchorage. Proposals for the 2025/2026 meeting cycle, including the February 2026 Area M/Chignik finfish meeting, are due April 10th, 2025.

Board of Game The Board of Game will consider Central and Southwest Alaska game proposals, including Game Management Units 9 & 10 in the AEB, at a meeting January 10-17 in Wasilla, with their Work Session scheduled January 9, also in Wasilla. Board of Game Statewide regulations proposals will be considered March 21-28 at the Egan Center in Anchorage.

[Link](#) to full 2024/2025 Board of Game Proposal Book. [Link](#) to the Board of Game website.

North Pacific Fishery Management Council

AEB NRD staff will be meeting with US GAO representatives during the NPFMC meeting at their request, to discuss our experiences with NOAA fishery disaster assistance programs. [Info](#).

The full NPFMC, including new members Brian Ritchie, John Moller and Jamie Goen, meets at the Egan Center October 3 - 9. The SSC meets 9/30-10-2 and the AP meets 10/1-10/4. The October meeting agenda includes proposed groundfish specifications, final BSAI crab specs, review of the Observer program annual deployment plan and initial review of the pelagic trawl definition analysis. Leading up to the meeting are critical committee meetings including crab and groundfish plan teams, fishery monitoring and Council legislative committees. Nominations for the AP and SSC are due October 31. NPFMC [website](#) [Three-meeting outlook](#)

Aircraft landing areas

I am currently working on a draft white paper on aircraft landing areas within the AEB. As discussed at the August meeting there are three known 'airstrips' on lands conveyed to the AEB, formally municipal land selections: at Port Moller and two near Sandy River.

PPSF had used the strip at Port Moller for at least 30 years under ownership by the BLM. One condition of conveyance of the landing strip to the AEB was that it be used only for public purposes. A draft MOU between the AEB and PPSF concerning the PM airstrip was never signed. The informal agreement was that PPSF would continue to maintain the airstrip and was allowed non-exclusive permission to use the parcel. The PM strip is used by fishermen, hunters, processors, ADFG and others. The AEB expressly *does not* certify the integrity of the landing area and we maintain use of the Port Moller airstrip is at user's own risk.

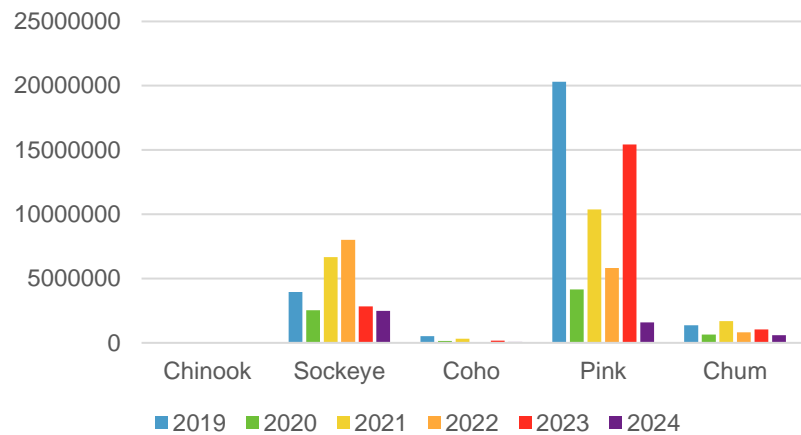
The Sandy River Lodge plat, leased by the AEB to APICDA, includes an aircraft landing area. APICDA is currently exploring options to improve the airstrip at the Sandy River Lodge. The 'Big Strip' further up the Sandy is completely overgrown and hasn't been used in years.

Salmon

This week the AEB submitted our comments opposing the listing of GOA Chinook salmon under the Endangered Species Act. AEB comment, found [here](#), included Resolution 25-05, Mayor Osterback’s intro letter and the NRD report. All submitted comments on the proposed listing can be found [here](#).

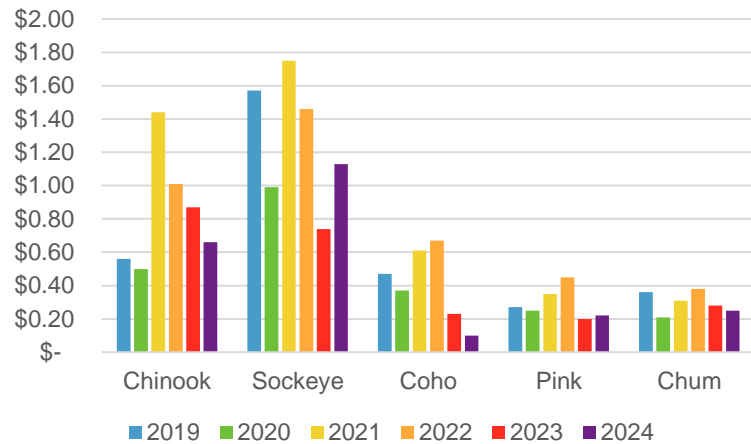
At their recent meeting, the ADFG Nelson Lagoon Advisory Committee voted to support drafting of a letter to support Silver Bay Seafoods acquisition of the Port Moller plant during the upcoming bid process of PPSF assets. The AC is grateful to Silver Bay for supporting fishermen through the 2024 salmon season.

North and South Alaska Peninsula Salmon Commercial harvests, end of season totals (#s of salmon)



ASMI Weekly Salmon Updates

Average AK Peninsula salmon exvessel price per lb.



Recently Attended

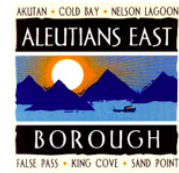
Alaska Fishing Communities	August 9	Zoom
Kodiak/Aleutians Subsistence RAC	Sept 4-6	Teams
Nelson Lagoon ADFG Advisory Committee	Sept 5	Zoom

Upcoming meetings

Aleutian Islands Waterways Safety Committee	Sept 12	Teams
TAC Environmental Justice Working Group	Sept 12	Teams
Legislative Seafood Industry Task Force	Sept 18-20	Anchorage LIO
Alaska Fishing Communities	Sept 20, Oct 11	Zoom
BSAI Crab Plan Team	Sept 9-12	AFSC/Zoom
Groundfish Plan Teams	Sept 17-20	Zoom
Partial Coverage Fishery Monitoring AC	Sept 16	AFSC/Zoom
Alaska Marine Policy Forum	Sept 18	Zoom
Aleutian Islands Waterways Safety Committee	Sept 23	Teams
Fishery Monitoring Advisory Committee	Sept 25	Zoom/NPFMC office
North Pacific Fishery Mangt Council	Sept 30-Oct 9	Egan Center
NPFMC Legislative Committee	Oct 2	Zoom/NPFMC office
AEB/GAO meeting -Fishery Disaster Assistance	TBD Oct1-3	Egan Center
Legislative Seafood Industry Task Force	Oct 15-16	Anchorage LIO
Board of Fisheries Work Session	Oct 29-30	Egan Center

Please call or email if you have any questions or concerns.

To: Honorable Mayor Osterback, Aleutians East Borough Assembly
From: Charlotte Levy, Fishery Analyst
Re: Report to the Assembly
Date: September 12th, 2024



Electronic Monitoring - GOA5/EFP:

- I spent time working with processors to transition to a fully tendered fishery, and to ensure that all processing plants were integrated into the pollock data portal. There was an issue with how to handle split deliveries within the eLog and portal, which we have a temporary solution. Going forward, the portal software will need to be updated to accommodate multiple fish tickets associated with a single logbook.
- I am in the process of completing a final contract with Chordata for this last year of NFWF funds, and will likely amend the budget to shift funds no longer needed for observers in sand point to the Chordata contract to work on the data portal fixes.
- We have partnered with the AGDB Kodiak vessels that participate in the 610 pollock fishery to do a information sharing agreement, so everyone will be notified of any PSC harvest in 610.

Salmon:

- We are working with our contractor to finalize the reporting metrics in the portal, then I can plug new data into the final report for the June program.

AFSC Cod Tagging Project:

- Most of my time is currently spent on the cod project. With 3 years of data, we are in full swing analyzing data. I am currently working on analyzing and updating the GOA maturity ogive for potential inclusion in stock assessment. In addition, I am analyzing population demographics data and investigating the potential for using a spatial model to estimate winter biomass using our pot CPUE and quantify movement between management areas using the tag pathways data.
- PI's Nielsen and McDermott will be doing two presentations at the upcoming September American Fisheries Society conference, on the satellite tagging and tag performance respectively.
- The project team is working on a slightly amended cruise plan for winter 2025, as we anticipate having several warrantied tags that will need to be deployed. The cruise will most likely be truncated to focus on the WGOA, and trying new tag brands for comparison as well as some extended deployments to capture the year-round migration patterns.
- I submitted the most recent quarterly programmatic report to PSMFC on August 15th which is available if anyone would like to review.

Other

- I will be attending my bi-annual NPRB meeting September 10-12 and am currently reviewing my pre-assigned proposals for the meeting.
- The Trawl EM NFWF grants have been selected for the annual single audit, and I am working with Jacki and the auditors as needed.

ASSEMBLY COMMENTS

PUBLIC COMMENTS

**NEXT MEETING DATE, TIME
AND PLACE**

ADJOURNMENT