

Leg. Finance-House & Senate Finance Comte Files (1991-1992) 707

1 (2) a baccalaureate degree or its equivalent conferred by a college or university
2 acceptable to the board and three years of accounting experience satisfactory to the board.

3 * Sec. 6. AS 08.04.120 is repealed and reenacted to read:

4 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
5 education and experience requirements for an applicant are as follows:

6 (1) a baccalaureate degree or its equivalent conferred by a college or university
7 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
8 educational program includes at least 150 hours, with an accounting concentration or equivalent
9 as determined by the board by regulation to be appropriate, and two years of accounting
10 experience satisfactory to the board; or

11 (2) a baccalaureate degree or its equivalent conferred by a college or university
12 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
13 educational program includes at least 150 hours, and three years of accounting experience
14 satisfactory to the board.

15 * Sec. 7. AS 08.04.130 is amended to read:

16 Sec. 08.04.130. EXAMINATION. An applicant shall pass a written examination in
17 accounting and reporting, in auditing, and in other related subjects that [THEORY OF
18 ACCOUNTS, IN ACCOUNTING PRACTICE, IN AUDITING AND IN OTHER RELATED
19 SUBJECTS WHICH] the board determines appropriate. The examination shall be designated in
20 advance by the board as an examination for the certificate of certified public accountant. The
21 board shall use the uniform certified public accountant [ACCOUNTANTS'] examination and
22 advisory grading service, if available.

23 * Sec. 8. AS 08.04.150 is amended to read:

24 Sec. 08.04.150. [EXPERIENCE] PREREQUISITE FOR CERTIFICATE. An applicant
25 who is within 18 semester hours of meeting or has met [MEETS] the
26 undergraduate educational requirements of AS 08.04.120 may take the examination whether or
27 not the applicant has met the other [EXPERIENCE] requirements of that section. However an
28 applicant shall meet the other [EXPERIENCE] requirements of AS 08.04.120 before the
29 applicant is entitled to receive a certificate.

30 * Sec. 9. AS 08.04.160 is amended to read:

31 Sec. 08.04.160. REEXAMINATION. An applicant who fails an examination may take

1 as many examinations as the applicant chooses. An applicant who receives a passing grade in
2 at least two subjects or who has received a passing grade in accounting practice before
3 May 1, 1994. [OR IN AT LEAST TWO OF THE OTHER SUBJECTS] has the right to be
4 reexamined in only the remaining subjects at succeeding examinations within five years after the
5 first examination if the applicant takes an examination in the remaining subjects at least once
6 each calendar year unless excused by the board for good cause. An applicant who receives a
7 passing grade in the remaining subjects has passed the entire examination. An applicant must
8 attain a minimum grade of 50 percent on each subject required to be written but not passed
9 at an examination sitting to receive credit for passing subjects on which a grade of at least
10 75 percent was attained at that sitting.

11 * Sec. 10. AS 08.04.170 is amended to read:

12 Sec. 08.04.170. EXAMINATION STANDARDS. An applicant passes the examination
13 by attaining a grade of at least 75 percent in each subject in which the applicant is examined.
14 The board may give credit to an applicant who has passed all or part of the examination in
15 another state if the board determines that the standards under which the examination was held
16 are as high as the standards established for the examination in this state.

17 * Sec. 11. AS 08.04.170 is amended by adding new subsections to read:

18 (b) A candidate must, at each examination taken, be examined or reexamined in all
19 subjects for which conditional credit has not been given.

20 (c) The board may in particular cases waive or defer any of the requirements of
21 AS 08.04.160 - 08.04.170 regarding the circumstances in which the various subjects of the
22 examination must be passed upon a showing that, by reason of circumstances beyond the
23 applicant's control, the applicant was unable to meet the requirement.

24 (d) The applicant must attain a minimum grade of 50 percent on each part not passed at
25 that examination sitting to receive credit for passing subjects on which a grade of at least 75
26 percent was attained at that sitting.

27 * Sec. 12. AS 08.04 is amended by adding a new section to read:

28 Sec. 08.04.426. QUALITY REVIEW. (a) The board may by regulation require, on
29 either a uniform or a random basis, as a condition to issuance and renewal of permits under this
30 section, that applicants undergo a quality review conducted in a manner the board may specify.

31 The regulations must

1 (1) be adopted reasonably in advance of the time when they are first required to
2 be met;

3 (2) provide that the cost of a quality review is borne by the applicant;

4 (3) include a provision that allows an applicant to show that the applicant has
5 satisfied the requirement of this section by undergoing a satisfactory quality review performed
6 for other purposes that was substantially equivalent to quality reviews generally required under
7 this section; the board may not require that a copy of the review report for a review found to be
8 substantially equivalent under this paragraph be submitted to the board if the organization that
9 administered the review requires termination of the person's firm from its quality review program
10 if the firm refuses to cooperate with required remedial or corrective actions, fails to correct
11 material deficiencies, or is found to be so seriously deficient in its performance that education
12 and remedial corrective actions are not adequate, the board shall by regulation require an
13 organization that performs reviews that are substantially equivalent under this paragraph to report
14 to the board concerning which firms are in its quality review program, their most recent report
15 dates, and whether they have been terminated from the program.

16 (b) The board may by regulation establish criteria for determining when the results of
17 a quality review under this section are satisfactory to the board. The board may renew a permit
18 to practice when the results of a quality review under this section are unsatisfactory to the board
19 if the applicant agrees to follow a particular education or remedial program prescribed by the
20 board.

21 (c) Failure by an applicant for renewal of a permit to practice to undergo a quality review
22 under this section constitutes grounds for revocation, suspension, or refusal to renew the permit
23 under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause
24 or excusable neglect.

25 (d) The board may relax or suspend the quality review requirement for applicants who
26 certify that they have not issued a report on audited or reviewed financial statements during the
27 two years immediately preceding the application.

28 (e) A report received by the board for a quality review under this section is confidential
29 and not subject to public inspection or copying under AS 09.25.110 - 09.25.120 unless the report
30 becomes part of the record of a disciplinary hearing.

31 * Sec. 13. AS 08.04.450 is amended to read:

1 Sec. 08.04.450. REVOCATION OR SUSPENSION OF CERTIFICATE, LICENSE,
2 REGISTRATION, OR PERMIT. In addition to its powers under AS 08.01.075, the [THE]
3 board may revoke or suspend a certificate or license, or may revoke, suspend, or refuse to renew
4 any permit, or may censure any certificate holder, licensee, registrant, or permit holder for

5 (1) fraud or deceit in obtaining any certificate, license, registration, or permit
6 required by this chapter;

7 (2) dishonesty or gross negligence in the practice of public accounting, or other
8 acts discreditable to the accounting profession;

9 (3) violation of any provision of AS 08.04.500 - 08.04.610;

10 (4) violation of a rule of professional conduct or other regulation adopted by the
11 board;

12 (5) conviction of a felony under the laws of any state or of the United States;

13 (6) conviction of any crime, an essential element of which is dishonesty or fraud,
14 under the laws of any state or of the United States;

15 (7) cancellation, revocation, suspension, or refusal to renew authority to practice
16 as a certified public accountant or public accountant in any other state for any cause other than
17 failure to pay an annual registration fee;

18 (8) suspension or revocation of the right to practice before any state or federal
19 agency; [OR]

20 (9) [REPEALED

21 (10)] failure of a certified public accountant to satisfy the continuing education
22 requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed or
23 suspended by the board under AS 08.04.425(c) and (d); or

24 (10) failure of a certified public accountant to satisfactorily complete a quality
25 review under AS 08.04.426 except as conditioned, relaxed, or suspended by the board under
26 AS 08.04.426(b) - (d).

27 * Sec. 14. AS 08.04 is amended by adding a new section to read:

28 Sec. 08.04.505. ISSUANCE OF REPORTS. Only a person or firm that holds a valid
29 permit issued under this chapter may issue a report on financial statements of another person,
30 firm, organization, or governmental unit. This restriction does not apply to

31 (1) an officer, partner, or employee of a firm or organization affixing that person's

1 signature to a statement or report in reference to the financial affairs of the firm or organization
2 with wording designating the position, title, or office that the person holds in the firm or
3 organization;

4 (2) an act of a public official or employee in the performance of official duties;

5 (3) the performance by persons of other services involving the use of accounting
6 skills, including the preparation of tax returns, management advisory services, and the preparation
7 of financial statements without the issuance of reports on them.

8 * Sec. 15. AS 08.04.580 is amended to read:

9 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS. A
10 person may not sign or affix a partnership name to any accounting or financial statement, or
11 opinion or report on any accounting or financial statement with any wording indicating that
12 it is a partnership composed of certified public accountants or public accountants or with
13 any wording indicating that the [IT IS A] partnership has [COMPOSED OF ACCOUNTANTS
14 OR AUDITORS OR PERSONS HAVING] expert knowledge in accounting or auditing [TO ANY
15 ACCOUNTING OR FINANCIAL STATEMENT, OR TO ANY OPINION ON, REPORT ON,
16 OR CERTIFICATE TO ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the
17 partnership holds a live permit, is practicing under its registered name, and its offices in this state
18 for the practice of public accounting are maintained as required by AS 08.04.360 - 08.04.380.

19 * Sec. 16. AS 08.04.590 is amended to read:

20 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may not sign
21 or affix a corporate name to any accounting or financial statement, or opinion or report on
22 any accounting or financial statement with any wording indicating that it is a corporation
23 composed of certified public accountants or public accountants or with any wording
24 indicating that the [IT IS A] corporation has [PERFORMING SERVICES AS ACCOUNTANTS
25 OR AUDITORS, OR COMPOSED OF ACCOUNTANTS OR AUDITORS OR PERSONS
26 HAVING] expert knowledge in accounting or auditing [TO ANY ACCOUNTING OR
27 FINANCIAL STATEMENT, OR TO ANY OPINION OR REPORT ON OR CERTIFICATE TO
28 ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the corporation holds a live
29 permit, is practicing under its registered name, and its offices in this state for the practice of
30 public accounting are maintained as required by AS 08.04.360 - 08.04.380.

31 * Sec. 17. AS 08.04 is amended by adding a new section to read:

1 Sec. 08.04.662. CONFIDENTIAL COMMUNICATIONS. (a) A licensee, or a partner,
2 officer, shareholder, or employee of a licensee, may not reveal information communicated to the
3 licensee by a client about a matter concerning which the client has employed the licensee in a
4 professional capacity. This section does not apply to

5 (1) information required to be disclosed by the standards of the public
6 accountancy profession in reporting on the examination of financial statements;

7 (2) the release of information the client has authorized the licensee to reveal;

8 (3) information revealed as part of the discovery of evidence related to a court
9 or administrative proceeding or introduced in evidence in a court or administrative proceeding;

10 (4) information revealed in ethical investigations conducted by private professional
11 organizations; or

12 (5) information revealed in the course of a quality review under AS 08.04.426.

13 (b) Client information obtained by the board under (a)(3) - (5) of this section is
14 confidential and is not a public record for purposes of AS 09.25.110 - 09.25.140.

15 * Sec. 18. AS 08.04.680 is amended by adding new subsections to read:

16 (5) "quality review" means a study, appraisal, or review of one or more aspects
17 of the professional work of a person or firm in the practice of public accountancy, by a person
18 or persons who hold certificates and who are not affiliated with the person or firm being
19 reviewed, conducted as prescribed under AS 08.04.426;

20 (6) "report," when used with reference to financial statements, means an opinion,
21 report, or other form of language that states or implies assurance as to the reliability of financial
22 statements and that also includes or is accompanied by a statement or implication that the person
23 or firm issuing it has special knowledge or competency in accounting or auditing; a statement
24 or implication of special knowledge or competence may arise from use by the issuer of the report
25 of names or titles indicating that the issuer is a certified public accountant or auditor, or from the
26 language of the report itself; "report" includes any form of language that disclaims an opinion
27 when the form of the language is conventionally understood to imply a positive assurance as to
28 the reliability of the financial statements referred to or special competence on the part of the
29 person or firm issuing the language; and "report" includes any other form of language that is
30 conventionally understood to imply such assurance or such special knowledge or competence;
31 "report" does not include compilation of financial statement language that does not express or

1 imply assurance or special knowledge or competence.

2 * **Sec. 19.** Section 5 of this Act takes effect January 1, 1992.

3 * **Sec. 20.** Section 10 of this Act and AS 08.04.170(d), enacted by sec. 11 of this Act, take effect
4 January 1, 1994.

5 * **Sec. 21.** Section 6 of this Act takes effect September 1, 1997.

CS CHANGES:

- Page 3, Section 6
Ed. Requirement
- Page 9, Section 21
Sept. 1, 1997 effective date
for Educational requirement.

SENATE CS FOR CS FOR HOUSE BILL NO. 13 (FINANCE)

IN THE LEGISLATURE OF THE STATE OF ALASKA

SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE SENATE FINANCE COMMITTEE

**Offered:
Referred:**

Sponsor(s): REPRESENTATIVE BOYER

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to public accountancy; and providing for an effective date."

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

3 * Section 1. AS 08.03.010(c)(17) is amended to read:

4 (17) Board of Public Accountancy (AS 08.04.010) - June 30, 1993 [1992];

5 * Sec. 2. AS 08.04 is amended by adding a new section to read:

6 Sec. 08.04.005. PURPOSE. It is the policy of the state, and the purpose of this chapter,
7 to promote the reliability of information that is used for guidance in financial transactions or
8 assessing the financial status or performance of commercial, noncommercial, and governmental
9 enterprises. The public interest requires that

10 (1) persons professing special competence in accountancy or who offer assurance
11 as to the reliability or fairness of presentation of financial information should demonstrate their
12 qualifications to do so, and that persons who have not demonstrated and maintained adequate
13 qualifications should not be permitted to hold themselves out as having special competence or
14 to offer assurance about their actions;

1 (2) the professional conduct of persons licensed as having special competence in
2 accountancy should be regulated in all aspects of the practice of public accountancy;

3 (3) a public authority competent to prescribe and assess the qualifications and to
4 regulate the professional conduct of practitioners of public accountancy should be established;
5 and

6 (4) the use of titles relating to the practice of public accountancy that are likely
7 to mislead the public as to the status or competence of the persons using these titles should be
8 prohibited.

9 * Sec. 3. AS 08.04.020 is amended to read:

10 Sec. 08.04.020. APPOINTMENT AND QUALIFICATIONS OF BOARD. (a) The board
11 consists of seven members appointed by the governor. Each member shall be a resident of this
12 state for at least one year. Five members shall be certified public accountants or public
13 accountants and two members shall be public members [IN ACCORDANCE WITH
14 AS 08.01.025].

15 (b) Except for public members, no one may be appointed who does not hold a current
16 certificate or license and who is not eligible to receive permits under this chapter. Public
17 members may not be employed by a person licensed under this chapter or by a business entity
18 holding a permit under this chapter. Notwithstanding AS 08.01.025, an accountant who is not
19 certified or licensed under this chapter and is not engaged in the practice of public
20 accountancy in violation of this chapter is eligible for appointment as a public member
21 under this section.

22 * Sec. 4. AS 08.04 is amended by adding a new section to read:

23 Sec. 08.04.025. MEETINGS OF BOARD. The board shall hold a minimum of four
24 meetings a year.

25 * Sec. 5. AS 08.04.120 is repealed and reenacted to read:

26 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
27 education and experience requirements for an applicant are as follows:

28 (1) a baccalaureate degree or its equivalent conferred by a college or university
29 acceptable to the board, with an accounting concentration or equivalent as determined by the
30 board by regulation to be appropriate, and two years of accounting experience satisfactory to the
31 board; or

1 (2) a baccalaureate degree or its equivalent conferred by a college or university
2 acceptable to the board and three years of accounting experience satisfactory to the board.

*3 * Sec. 6. AS 08.04.120 is repealed and reenacted to read:

4 Sec. 08.04.120. EDUCATIONAL AND EXPERIENCE REQUIREMENTS. The
5 education and experience requirements for an applicant are as follows:

6 (1) a baccalaureate degree or its equivalent conferred by a college or university
7 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
8 educational program includes at least 150 hours, with an accounting concentration or equivalent
9 as determined by the board by regulation to be appropriate, and two years of accounting
10 experience satisfactory to the board; or

11 (2) a baccalaureate degree or its equivalent conferred by a college or university
12 acceptable to the board and additional semester hours of post-baccalaureate study so that the total
13 educational program includes at least 150 hours, and three years of accounting experience
14 satisfactory to the board.

15 * Sec. 7. AS 08.04.130 is amended to read:

16 Sec. 08.04.130. EXAMINATION. An applicant shall pass a written examination in
17 accounting and reporting, in auditing, and in other related subjects that [THEORY OF
18 ACCOUNTS, IN ACCOUNTING PRACTICE, IN AUDITING AND IN OTHER RELATED
19 SUBJECTS WHICH] the board determines appropriate. The examination shall be designated in
20 advance by the board as an examination for the certificate of certified public accountant. The
21 board shall use the uniform certified public accountant [ACCOUNTANTS'] examination and
22 advisory grading service, if available.

23 * Sec. 8. AS 08.04.150 is amended to read:

24 Sec. 08.04.150. [EXPERIENCE] PREREQUISITE FOR CERTIFICATE. An applicant
25 who is within 18 semester hours of meeting or has met [MEETS] the
26 undergraduate educational requirements of AS 08.04.120 may take the examination whether or
27 not the applicant has met the other [EXPERIENCE] requirements of that section. However an
28 applicant shall meet the other [EXPERIENCE] requirements of AS 08.04.120 before the
29 applicant is entitled to receive a certificate.

30 * Sec. 9. AS 08.04.160 is amended to read:

31 Sec. 08.04.160. REEXAMINATION. An applicant who fails an examination may take

1 as many examinations as the applicant chooses. An applicant who receives a passing grade in
2 at least two subjects or who has received a passing grade in accounting practice before
3 May 1, 1994, [OR IN AT LEAST TWO OF THE OTHER SUBJECTS] has the right to be
4 reexamined in only the remaining subjects at succeeding examinations within five years after the
5 first examination if the applicant takes an examination in the remaining subjects at least once
6 each calendar year unless excused by the board for good cause. An applicant who receives a
7 passing grade in the remaining subjects has passed the entire examination. An applicant must
8 attain a minimum grade of 50 percent on each subject required to be written but not passed
9 at an examination sitting to receive credit for passing subjects on which a grade of at least
10 75 percent was attained at that sitting.

11 * Sec. 10. AS 08.04.170 is amended to read:

12 Sec. 08.04.170. EXAMINATION STANDARDS. An applicant passes the examination
13 by attaining a grade of at least 75 percent in each subject in which the applicant is examined.
14 The board may give credit to an applicant who has passed all or part of the examination in
15 another state if the board determines that the standards under which the examination was held
16 are as high as the standards established for the examination in this state.

17 * Sec. 11. AS 08.04.170 is amended by adding new subsections to read:

18 (b) A candidate must, at each examination taken, be examined or reexamined in all
19 subjects for which conditional credit has not been given.

20 (c) The board may in particular cases waive or defer any of the requirements of
21 AS 08.04.160 - 08.04.170 regarding the circumstances in which the various subjects of the
22 examination must be passed upon a showing that, by reason of circumstances beyond the
23 applicant's control, the applicant was unable to meet the requirement.

24 (d) The applicant must attain a minimum grade of 50 percent on each part not passed at
25 that examination sitting to receive credit for passing subjects on which a grade of at least 75
26 percent was attained at that sitting.

27 * Sec. 12. AS 08.04 is amended by adding a new section to read:

28 Sec. 08.04.426. QUALITY REVIEW. (a) The board may by regulation require, on
29 either a uniform or a random basis, as a condition to issuance and renewal of permits under this
30 section, that applicants undergo a quality review conducted in a manner the board may specify.

31 The regulations must

1 (1) be adopted reasonably in advance of the time when they are first required to
2 be met;

3 (2) provide that the cost of a quality review is borne by the applicant;

4 (3) include a provision that allows an applicant to show that the applicant has
5 satisfied the requirement of this section by undergoing a satisfactory quality review performed
6 for other purposes that was substantially equivalent to quality reviews generally required under
7 this section; the board may not require that a copy of the review report for a review found to be
8 substantially equivalent under this paragraph be submitted to the board if the organization that
9 administered the review requires termination of the person's firm from its quality review program
10 if the firm refuses to cooperate with required remedial or corrective actions, fails to correct
11 material deficiencies, or is found to be so seriously deficient in its performance that education
12 and remedial corrective actions are not adequate; the board shall by regulation require an
13 organization that performs reviews that are substantially equivalent under this paragraph to report
14 to the board concerning which firms are in its quality review program, their most recent report
15 dates, and whether they have been terminated from the program.

16 (b) The board may by regulation establish criteria for determining when the results of
17 a quality review under this section are satisfactory to the board. The board may renew a permit
18 to practice when the results of a quality review under this section are unsatisfactory to the board
19 if the applicant agrees to follow a particular education or remedial program prescribed by the
20 board.

21 (c) Failure by an applicant for renewal of a permit to practice to undergo a quality review
22 under this section constitutes grounds for revocation, suspension, or refusal to renew the permit
23 under AS 08.04.450 unless the board determines that failure to have been due to reasonable cause
24 or excusable neglect.

25 (d) The board may relax or suspend the quality review requirement for applicants who
26 certify that they have not issued a report on audited or reviewed financial statements during the
27 two years immediately preceding the application.

28 (e) A report received by the board for a quality review under this section is confidential
29 and not subject to public inspection or copying under AS 09.25.110 - 09.25.120 unless the report
30 becomes part of the record of a disciplinary hearing.

31 * Sec. 13. AS 08.04.450 is amended to read:

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2 REGISTRATION, OR PERMIT. In addition to its powers under AS 08.01.075, the [THE]
3 board may revoke or suspend a certificate or license, or may revoke, suspend, or refuse to ~~re~~ ~~u~~
4 any permit, or may censure any certificate holder, licensee, registrant, or permit holder for

5 (1) fraud or deceit in obtaining any certificate, license, registration, or permit
6 required by this chapter;

7 (2) dishonesty or gross negligence in the practice of public accounting, or other
8 acts discreditable to the accounting profession;

9 (3) violation of any provision of AS 08.04.500 - 08.04.610;

10 (4) violation of a rule of professional conduct or other regulation adopted by the
11 board;

12 (5) conviction of a felony under the laws of any state or of the United States;

13 (6) conviction of any crime, an essential element of which is dishonesty or fraud,
14 under the laws of any state or of the United States;

15 (7) cancellation, revocation, suspension, or refusal to renew authority to practice
16 as a certified public accountant or public accountant in any other state for any cause other than
17 failure to pay an annual registration fee;

18 (8) suspension or revocation of the right to practice before any state or federal
19 agency; [OR]

20 (9) [REPEALED

21 (10)] failure of a certified public accountant to satisfy the continuing education
22 requirements prescribed by the board under AS 08.04.425, except as conditioned, relaxed or
23 suspended by the board under AS 08.04.425(c) and (d); or

24 (10) failure of a certified public accountant to satisfactorily complete a quality
25 review under AS 08.04.425 except as conditioned, relaxed, or suspended by the board under
26 AS 08.04.426(b) - (d).

27 * Sec. 14. AS 08.04 is amended by adding a new section to read:

28 Sec. 08.04.505. ISSUANCE OF REPORTS. Only a person or firm that holds a valid
29 permit issued under this chapter may issue a report on financial statements of another person,
30 firm, organization, or governmental unit. This restriction does not apply to

31 (1) an officer, partner, or employee of a firm or organization affixing that person's

1 signature to a statement or report in reference to the financial affairs of the firm or organization
2 with wording designating the position, title, or office that the person holds in the firm or
3 organization;

4 (2) an act of a public official or employee in the performance of official duties;

5 (3) the performance by persons of other services involving the use of accounting
6 skills, including the preparation of tax returns, management advisory services, and the preparation
7 of financial statements without the issuance of reports on them.

8 * Sec. 15. AS 08.04.580 is amended to read:

9 Sec. 08.04.580. PARTNERSHIP POSING AS ACCOUNTANTS OR AUDITORS. A
10 person may not sign or affix a partnership name to any accounting or financial statement, or
11 opinion or report on any accounting or financial statement with any wording indicating that
12 it is a partnership composed of certified public accountants or public accountants or with
13 any wording indicating that the [IT IS A] partnership has [COMPOSED OF ACCOUNTANTS
14 OR AUDITORS OR PERSONS HAVING] expert knowledge in accounting or auditing [TO ANY
15 ACCOUNTING OR FINANCIAL STATEMENT, OR TO ANY OPINION ON, REPORT ON,
16 OR CERTIFICATE TO ANY ACCOUNTING OR FINANCIAL STATEMENT] unless the
17 partnership holds a live permit, is practicing under its registered name, and its offices in this state
18 for the practice of public accounting are maintained as required by AS 08.04.360 - 08.04.380.

19 * Sec. 16. AS 08.04.590 is amended to read:

20 Sec. 08.04.590. USE OF TITLE WITH CORPORATE NAME. A person may not sign
21 or affix a corporate name to any accounting or financial statement, or opinion or report on
22 any accounting or financial statement with any wording indicating that it is a corporation
23 composed of certified public accountants or public accountants or with any wording
24 indicating that the [IT IS A] corporation has [PERFORMING SERVICES AS ACCOUNTANTS
25 OR AUDITORS, OR COMPOSED OF ACCOUNTANTS OR AUDITORS OR PERSONS
26 HAVING] expert knowledge in accounting or auditing [TO ANY ACCOUNTING OR
27 FINANCIAL STATEMENT, OR TO ANY OPINION OR REPORT ON OR CERTIFICATE TO
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29 permit, is practicing under its registered name, and its offices in this state for the practice of
30 public accounting are maintained as required by AS 08.04.360 - 08.04.380.

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3 licensee by a client about a matter concerning which the client has employed the licensee in a
4 professional capacity. This section does not apply to

5 (1) information required to be disclosed by the standards of the public
6 accountancy profession in reporting on the examination of financial statements;

7 (2) the release of information the client has authorized the licensee to reveal;

8 (3) information revealed as part of the discovery of evidence related to a court
9 or administrative proceeding or introduced in evidence in a court or administrative proceeding;

10 (4) information revealed in ethical investigations conducted by private professional
11 organizations; or

12 (5) information revealed in the course of a quality review under AS 08.04.426.

13 (b) Client information obtained by the board under (a)(3) - (5) of this section is
14 confidential and is not a public record for purposes of AS 09.25.110 - 09.25.140.

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17 of the professional work of a person or firm in the practice of public accountancy, by a person
18 or persons who hold certificates and who are not affiliated with the person or firm being
19 reviewed, conducted as prescribed under AS 08.04.426;

20 (6) "report," when used with reference to financial statements, means an opinion,
21 report, or other form of language that states or implies assurance as to the reliability of financial
22 statements and that also includes or is accompanied by a statement or implication that the person
23 or firm issuing it has special knowledge or competency in accounting or auditing; a statement
24 or implication of special knowledge or competence may arise from use by the issuer of the report
25 of names or titles indicating that the issuer is a certified public accountant or auditor, or from the
26 language of the report itself; "report" includes any form of language that disclaims an opinion
27 when the form of the language is conventionally understood to imply a positive assurance as to
28 the reliability of the financial statements referred to or special competence on the part of the
29 person or firm issuing the language; and "report" includes any other form of language that is
30 conventionally understood to imply such assurance or such special knowledge or competence;
31 "report" does not include compilation of financial statement language that does not express or

1 imply assurance or special knowledge or competence.

2 * Sec. 19. Section 5 of this Act takes effect January 1, 1992.

3 * Sec. 20. Section 10 of this Act and AS 08.04.170(d), enacted by sec. 11 of this Act, take effect
4 January 1, 1994.

* 5 * Sec. 21. Section 6 of this Act takes effect September 1, 1997.

CSHB 13: An Act relating to public accountancy; and providing for an effective date.

CSHB 13 makes several amendments to the public accountancy statutes (AS 08.04) including: (1) changing the composition of the board to include eligibility of an accountant who is not certified or licensed; (2) mandating a minimum of four meetings each year; (3) amend educational and experience requirements to require a baccalaureate degree for licensure; (4) amend examination requirements; and (5) establish Quality Review requirements.

The department and the State Board of Accountancy both feel that provisions of CSHB 13 are needed to bring Alaska's Accountancy Act, originally written in 1960, up-to-date and into conformity with most other states. Although the department chooses to remain neutral on the past controversy between the independent accountants and the certified public accountants concerning composition of the board, the department feels CSHB 13 contains positive changes which will improve the quality and competency of public accountancy services in Alaska; and therefore, the department supports passage of CSHB 13.



Glenn A. Olds, Commissioner
Department of Commerce and Economic
Development

Date: February 20, 1991

Intent Language for SCSCSHB 13 (L&C)

It is the intent of the Legislature that the State Board of Public Accountancy will prepare a plan of implementation for the educational and experience requirements for an applicant to obtain licensure that requires 150 total hours (5-year degree program) or additional semester hours of post-baccalaureate study so that the total educational program includes at least 150 hours with or without an accounting concentration.

It is also the intent of the Legislature that the plan will be initiated in the year 2000, and include addressing projected fiscal and course impacts to the University of Alaska system. This plan should be submitted to the Legislature on the first day of the 1993 legislative session.

Alaska State Legislature

REPRESENTATIVE
MARK BOYER
VICE-CHAIRMAN
HOUSE FINANCE COMMITTEE



FAIRBANKS
1098 LAKEVIEW TERRACE
FAIRBANKS, ALASKA 99701
(907) 456-6473

JUNEAU
P.O. BOX V
STATE CAPITOL
JUNEAU, ALASKA 99811
(907) 465-3466

House of Representatives

MEMORANDUM

TO: Senator Jay Kerttula, Co-Chair
Senator Pat Pourchot, Co-Chair

FROM: Representative Mark Boyer *MB*

DATE: April 4, 1991

SUBJECT: Scheduling of SCSCSHB 13 (L&C)

The above referenced bill entitled "An Act relating to public accountancy; and providing for an effective date", has been referred to your committee.

Title 8, chapter 04 of the Alaska Statutes, Accountancy Act of 1960, has not had any major amendments since the '60s. This legislation is a major reconstruction of the act in order to bring the state's accounting practice into technical proficiency with the Model Public Accountancy Act, as endorsed by the American Institute of Certified Public Accountants (AICPA), enacted by a number of other states and under consideration by others this spring.

Section two defines the purpose of the Accountancy Act and explicitly expresses the manner in which the public interest is enhanced by the Act. This statement of legislative purpose reflects the fundamental principles governing the regulation of public accountancy.

Section three, Appointment and Qualifications of the Board, was the focal point of controversy between licensed and non-licensed accountants. The non-licensed accountants wanted a designated seat on the State Board of Accountancy in order to protect their current right to issue compilation reports. As a result of efforts by the State Board of Accountancy, the State Society of Certified Public Accountants, and the Alaska Society of Independent Accountants, a non-licensed accountant may be seated on the board under the public member designation. (Copy of Attorney General opinion attached) In section 17, language has been added to insure that compilations can be issued by non-licensed accountants as long as the language used does not

FAIRBANKS 20B

express or imply assurance or special knowledge or competence.

The educational and experience requirements, section five, have been repealed and reenacted to require a baccalaureate degree with or without an accounting concentration along with two or three years of accounting experience. The non-accounting degree requires three years of accounting experience. Alaska is currently among a very small number of states not requiring a baccalaureate degree for certification as a certified public accountant. The general public expects a certain level of proficiency, technical competence, and professional maturity from a certified public accountant. This revision is consistent with the public's expectations.

In fact, practically all of Alaska's successful applicants do hold a baccalaureate degree since such a formal educational preparation is generally required to successfully complete the CPA exam. The degree requirement will bring Alaska in agreement with most other states, it will not restrict entry into the profession as once perceived. Throughout House and Senate hearings, several things became clear from CPA's and non-licensed accountants. Absent a requirement for additional educational requirements:

- 1) The profession in Alaska will be viewed with skepticism by professional peers outside Alaska; and

- 2) Alaskan CPAs who wish to practice or move to another state will not meet their qualifications for a reciprocal certificate.

This bill moved out of the Senate Labor and Commerce Committee April 2, 1991. The Committee amended the House Labor and Commerce substitute by deleting the additional educational requirement of 150 hours of semester work beyond addition to the baccalaureate degree, and added intent language requiring a plan to implement additional educational requirements only after the University has added sufficient ability to handle the additional student load. The Committee also extended the sunset date by one year.

I would greatly appreciate your scheduling this bill for a hearing as early as possible. Please contact Nanci Jones at extension 3466 for any further information. Thanks for your prompt consideration.

MEMORANDUM

State of Alaska
Department of Law

TO: Jane Angvik, Commissioner
Department of Commerce and
Economic Development

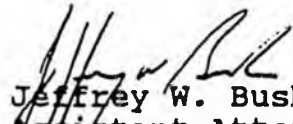
DATE: November 28, 1990

FILE NO.: 663-91-0171

TEL. NO.: 465-3600

SUBJECT: Membership on Board of
Public Accountancy

FROM:


Jeffrey W. Bush
Assistant Attorney General
Commercial Section-Juneau

You have asked our advice on who may serve as public members on the Board of Public Accountancy ("Board"). Specifically, you have asked whether a so-called "unlicensed accountant" may serve as a public member on the Board. Although the question is a close one, we conclude that an unlicensed accountant may serve on the Board as a public member.

DISCUSSION

Under AS 08.04.020, the Board of Public Accountancy is made up of seven members; five must be certified public accountants or public accountants (i.e., licensed), and two must be public members who qualify under AS 08.01.025. AS 08.01.025 provides:

A public member of a board may not:

- (1) be engaged in the occupation that the board regulates;
- (2) be associated by legal contract with a member of the occupation that the board regulates except as a consumer of the services provided by a practitioner of the occupation; or
- (3) have a direct financial interest in the occupation that the board regulates. ^{1/}

The issue, therefore, is whether unlicensed accountants are either engaged in, or have a direct financial interest in, the "occupation" that is regulated by the Board of Public Accountancy. AS 08.01.110(6) defines "occupation" to mean "a trade or profession listed in AS 08.01.010," which in turn states that the centralized

^{1/} AS 08.04.020 also specifically provides that a public member on the Board of Public Accountancy may not be employed by a licensed public accountant or firm.

Jane Angvik, Commissioner
Department of Commerce and Economic Development
663-91-0171

November 28, 1990
Page 3

associated with persons who not only hold themselves out to the public as skilled in the knowledge and practice of accounting, but also represent themselves to be public accountants or CPA's.

1976 Op. Att'y Gen. No. 8 (Feb. 2) (citations omitted). This distinction between the practice of "accounting" and the practice of "public accounting" is consistent with AS 08.04.500--08.04.610, which require licensure for anyone claiming to be a CPA, a public accountant, or having "expert knowledge in accounting or auditing" (AS 08.04.560), but not those who maintain only "a bookkeeping or tax service." AS 08.04.570. Thus, those accountants who are unlicensed, either because they are employed in the public sector and do not offer their services as public accountants or because they are engaged only in bookkeeping or tax services, are not engaged in the occupation of "public accounting" that is regulated by this Board.

Further, these unlicensed accountants generally do not appear to have any "direct financial interest" in the occupation of "public accounting." A direct financial interest would include having an ownership interest in, or a professional or contractual relationship with, a licensed business. It would also include holding any position in such a business. See AS 39.52.960(9). Of course, if an unlicensed accountant did have a direct financial interest in a licensed business, that person would be ineligible for appointment to the Board under AS 08.01.025(3). 2/

We hope this answers your questions.

JWB:jf

cc: Thomas E. Bartlett, Chairman
Board of Public Accountants
1095 Bruhn Road
Fairbanks, AK 99709

2/ Although we do not believe the factor is legally significant, we are also aware that this opinion alleviates a potential problem raised in your request for advice. If unlicensed accountants were not permitted to be appointed to the public-member positions on the Board, they would be the only people who could never obtain a position on the Board, because they cannot sit as professional members; AS 08.04.020 requires that the professional members on the Board be licensed.

licensing chapter, AS 08.01, applies to the Board of Public Accountancy. AS 08.01.010(1).

The Alaska Accountancy Act of 1960, AS 08.04, provides for the licensure of persons, partnerships and corporations practicing public accountancy. However, the Act does not apply to, and does not require the licensure of, either public officials or persons performing merely bookkeeping or tax services. AS 08.04.570. These are the so-called "unlicensed accountants." This is consistent with case law from other jurisdictions, which have historically required licensing only for persons who hold themselves out to the public as skilled in the knowledge, science and practice of accounting and qualified to render professional accounting services. State v. Bookkeepers Business Service Co., 382 S.W.2d 559 (Tenn. App. 1964); Florida Accountants Ass'n v. Dandelake, 98 So. 2d 323 (Fla. 1957).

A valid argument can be made that unlicensed accountants should not be appointed as public members of the Board. One of the purposes of the restriction in AS 08.01.025 on association with the regulated occupation is to ensure that a diversity of interests and viewpoints will be represented on the Board. See 1987 Inf. Op. Att'y Gen. (661-87-0514; May 22). It is likely that unlicensed accountants will have similar interests and views to licensed accountants, and thus if unlicensed accountants are appointed to the public-member positions, this occupational diversity requirement will arguably be undermined. However, although we believe the possibility of a similarity of interests should be a consideration used by the governor in making his appointments to the public-member positions of any board, we do not believe that this consideration is legally significant enough to prohibit the appointment of an unlicensed accountant to a public-member position on the Board of Public Accountancy.

As noted above, the term "occupation" is defined in AS 08.01.110(6) to be directly tied, through the reference to AS 08.01.010, to the functions of the Board. AS 08.01.010(1). Since the Board does not regulate all practice of accounting, but only the practice of "public accounting," we believe that those who are not engaged in the practice of "public accounting" are not engaged in the regulated occupation. We have noted the distinction between "accounting" and "public accounting" in an earlier opinion.

The term "accounting" has been interpreted in other jurisdictions as a broad and comprehensive term referring to a bookkeeping process whereby debts [sic] and credits are balanced. But "public accounting" has a more specialized meaning and is

Alaska Society of Independent Accountants

Organized September 1, 1972

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NSA State Director
for Alaska
David Stephenson
Fairbanks, Alaska

February 22, 1991

Representative Mark Boyer
State Office Building, Room 411
Juneau, Alaska 99811

Re: CSHB13

Dear Rep. Boyer

The Alaska Society of Independent Accountants (ASIA) has reviewed the CS for House Bill No. 13. ASIA is prepared to accept and to endorse this compromise legislation in its present form. We appreciate the amount of work that has gone into producing this bill, and ask that it be allowed to progress smoothly, and without change, through the legislative process.

ASIA continues to support statutory safe-harbor compilation language and a designated board seat for the independent accountants in this State. We still believe that this is in the best interest of the public. These issues have been addressed, to some degree, in the CS.

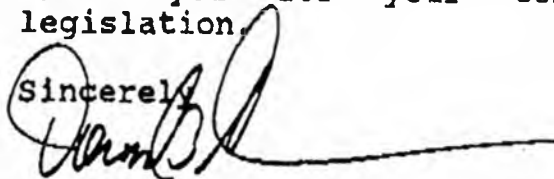
Notwithstanding our reservations regarding the absence of the specific items that we had hoped for, we feel that CSHB13(L&C) represents a compromise that, while short of the expectations of our organization, should be supported in its present form. The majority of the legislation present in CSHB13(L&C) is necessary to enhance the quality of services provided by Certified Public Accountants in Alaska.

We would expect that the Alaska Society of Certified Public Accountants will also be forthcoming with their written support of CSB(L&C).

Page 2

Thank you for your continued interest in our
legislation.

Sincerely,



David B. Stephenson
Chairman, Legislative Affairs Committee
Alaska Society of Independent Accountants

xc: Bernadette Illichmann, ASIA President
Julie Froning, Governor District IX
William Golden, SROC Chairman
William Sager, NSPA Legal Counsel
Richard Garlock, NSPA President

ASCPA

Alaska Society of Certified Public Accountants

February 22, 1991


Representative Mark Boyer
Alaska State Legislature
P. O. Box V
Juneau, Alaska 99811

RE: Committee Substitute for House Bill No. 13

Dear Representative Boyer:

I am writing on behalf of the Board for the Alaska Society of Certified Public Accountants to reflect our endorsement of the committee substitute for House Bill No. 13 (CSHB 13). At our February 20, 1991 Board meeting we unanimously endorsed CSHB 13. We are very hopeful that there will not be any changes to the committee substitute and that we will see passage of this legislation this year.

Sincerely,



Kevin E. Branson, CPA
President
Alaska Society of CPA's



UNIVERSITY OF ALASKA FAIRBANKS

School of Management
Fairbanks, Alaska 99775-1070

February 18, 1991

Representative Mark Boyer
P.O. Box V
State Capitol
Juneau, Alaska 99811

Dear Representative Boyer,

The Alaska State Board of Public Accountancy has carefully considered the Committee Substitute to HB 13 which passed out of the House Labor and Commerce Committee last week. We endorse the Committee Substitute and advocate its swift passage through the Alaska House of Representatives.

The Board has worked diligently over the last three years to draft accounting legislation that protects the public interest and addresses the concerns of the various professional accounting organizations in our state. We believe the Committee Substitute settles the controversial issues in a fair and appropriate manner. More importantly, we believe the proposed legislation effectively addresses the public interest concerns that initially prompted the Board to seek legislative action.

We greatly appreciate your efforts in negotiating the various compromises and in drafting the Committee Substitute. We strongly support the committee substitute to House Bill 13.

Sincerely,

Tom Bartlett

Thomas E Bartlett, CPA
Chair, Alaska State Board
of Public Accountancy

***** FAX TRANSMITTAL MEMO *****

TO: Representative Mark Boyer
DEPT: AK House of Rep FAX #: 586-6246
FROM: Tom Bartlett PHONE: 474-6527
CO: UAF AK State Board of Public Acct FAX #: 474-5219

NO. OF PAGES
1

EXECUTIVE SUMMARY

■ THE PROFESSION currently is examining its regulatory structure in an effort to seek uniformity in state regulation, eliminate the differences, promote the mobility of CPAs and the services they provide the public as well as remove from CPA firms the administrative burden of dealing with regulatory differences.

■ THERE ARE 54 distinctly separate licensing jurisdictions. The only uniform licensing requirement is passing the Uniform CPA Examination. Diversity exists in the following areas:

1. Education. Requirements range from a high school diploma to 150 hours of education.

2. Experience. The range goes from none to six years and from experience in public accounting only to a mix of public and nonpublic.

3. General qualifications. Age, citizen-

ship and residency or employment all vary widely.

4. Exam. There are various requirements for how many parts can be taken at any sitting, minimum grades in parts failed and the timing for passing the remaining subjects.

5. CPE. The variations cover reporting dates and frequency, number of credit hours and types of courses.

■ INDIVIDUAL STATE regulatory design is out of sync with the way today's business world works. CPAs' mobility is essential because of the national and international nature of commerce.

■ UNIFORMITY of regulation is a major goal of the AICPA and NASBA. They recently exposed a revised model accountancy bill—the Uniform Accountancy Act—expected to be issued this fall, and have set up a committee to promote uniformity through the act.

FUNK, BAXTER, ELGEE & REHFELD*Certified Public Accountants*

LeRoy T. Funk, CPA

(907) 789-3178

(907) 789-7128 Fax

9309 Glacier Highway • Suite B 200 • Juneau, Alaska 99801

HB

14

HOUSE COMMITTEE REPORT

(11)

Date Referred: February 19, 1991

FURTHER REFERRALS:

Date of Committee Action: 4-22-91

The FINANCE Committee considered:

HB 14

HOUSE BILL NO. 14

FREE TUITION FOR CERTAIN STUDENTS

"An Act relating to free tuition for certain high school graduates; and providing for an effective date."

RECOMMENDATIONS:

be replaced with CS HB 14 (Fin) the same title
 a new title

have attached amendments(s)

do pass

do not pass

no recommendations

individual recommendations

additional referral to the _____ Committee

ADOPTS: _____ letter of Intent

ATTACHES NEW FISCAL NOTE(S): (Dept) _____

APPROVES PREVIOUS: (Dept/Date) _____

fiscal impact UNIVERSITY LAF
LAA
LAS

fiscal note(s) _____

zero fiscal note _____

zero fiscal note(s) _____

SIGNING DO PASS:

SIGNING OTHER RECOMMENDATIONS:

	Check appropriate column:	Do Not Pass	No Rec	Amend
<i>Mark Bowen</i>				
<i>Mike Yavane</i>	<i>Eileen P. McKeown</i>	✓		
<i>Jane B. ...</i>	<i>Ben ...</i>		✓	
<i>...</i>	<i>ROBERT ...</i>		✓	
<i>...</i>	<i>Ronald J. ...</i>		x	
<i>...</i>	<i>...</i>	x		

Mike Yavane *Eileen P. McKeown*
 Chairman's Signature

CS FOR HOUSE BILL NO. 14 (FINANCE)
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVES BOYER, B.Davis

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to free tuition for certain high school graduates; and providing for an
2 effective date."

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

4 * Section 1. AS 14.43 is amended by adding a new section to read:

5 ARTICLE 3A. FREE TUITION FOR CERTAIN HIGH SCHOOL GRADUATES.

6 Sec. 14.43.087. FREE TUITION FOR CERTAIN HIGH SCHOOL GRADUATES. (a)

7 Subject to (b) of this section, a person who is admitted as an undergraduate student in the state
8 university system is entitled to attend without payment of tuition if the person

9 (1) has resided in the state for at least two years;

10 (2) has graduated from a high school in the state within two years preceding the
11 date of admission with a grade point average of 2.5 or better, averaged over the four years spent
12 in high school;

13 (3) has earned at least 21 units of credit before graduation from high school,
14 including at least four units of credit in language arts, three units of credit in social studies, two

1 units of credit in mathematics, two units of credit in science, and one unit of credit in health or
2 physical education;

3 (4) has a composite score on the

4 (A) American College Test of at least 18;

5 (B) enhanced American College Test of at least 20; or

6 (C) Standardized Aptitude Test of at least 750;

7 (5) has submitted an application for federal student aid; and

8 (6) is found to be in financial need; in this paragraph, "financial need" means the
9 person is eligible for a Pell Grant (20 U.S.C. 1070a) as verified by a federal student aid
10 application.

11 (b) A person is entitled to attend without payment of tuition as provided under (a) of this
12 section only to the extent that adequate funds have been appropriated by the legislature to allow
13 the attendance.

14 (c) A person shall meet the following conditions in order to maintain entitlement to
15 enrollment under this section:

16 (1) make steady academic progress toward a degree, earning not less than the
17 minimum number of hours of credit required for a full-time student in each academic period;

18 (2) maintain full-time student standing for not less than two semesters or three
19 academic quarters in an academic year;

20 (3) achieve a cumulative grade point average of 2.0 or better.

21 * Sec. 2. This Act takes effect July 1, 1991.

Revision Date:
 Title: **Free Tuition for Certain Student High School Graduates**
 Sponsor: **Rep. Boyer**
 Requestor: **Rep. Boyer**

Department Affected: **University of Alaska**
 BRU: **UAF**
 Component: **UAF/UAF**
 Component Serial No. **7 4 1**

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY92	FY93	FY94	FY95	FY96	FY97
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0.0	0.0	0.0	0.0	0.0	0.0
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
---------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)	FY92	FY93	FY94	FY95	FY96	FY97
GENERAL FUND	117.0	137.8	182.9	191.8	224.8	282.1
FEDERAL FUNDS						
OTHER (Student Fees)	(117.0)	(137.8)	(182.9)	(191.8)	(224.8)	(282.1)
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:	FY92	FY93	FY94	FY95	FY96	FY97
FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year impact: _____

ANALYSIS: (Attach a separate page if necessary.)
 See Attached

Prepared by: Marsha A. Hubbard Phone: 474-7593
 Division: Statewide Budget Office Date: 3/22/91
 Approved by: Brian Rogers, Vice President for Finance
 Agency: University of Alaska Date: 3/22/91

Distribution (by preparer): Legislative Finance, Legislative Sponsor, Requestor, OMB, & Impacted Agency(ies).

CSHB14 Analysis
University of Alaska Fairbanks

The number of students who would qualify for assistance under HB14 is based on a review of the student enrollments for Fall 1990 and Spring 1991 semesters. All qualifying students are projected to carry a full-time class load. The number of students who qualify is expected to increase 10 percent per year.

General funds are required to offset the loss in student fees that would be expected to be paid if the students were not in need of financial aid. There would be no loss in federal funds under current federal statutes and any federal funds received by the students could be used for their additional course fees, housing, and other living expenses as provided in Federal Statute.

Number of Students

MAU	FY92	FY93	FY94	FY95	FY96	FY97
UAF	90	98	108	119	131	144

FISCAL NOTE

**STATE OF ALASKA
1991 LEGISLATIVE SESSION**

BILL NO. CSHB14

Revision Date:
Title: **Free Tuition for Certain Student High
School Graduates**
Sponsor: **Rep. Boyer**
Requestor: **Rep. Boyer**

Department Affected: **University of Alaska**
BRU: **UAA**
Component: **UAA/Anchorage**
Component Serial No. **7 5 3**

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY92	FY93	FY94	FY95	FY96	FY97
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0.0	0.0	0.0	0.0	0.0	0.0
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
----------------	--	--	--	--	--	--

REVENUE						
----------------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)	FY92	FY93	FY94	FY95	FY96	FY97
GENERAL FUND	115.7	137.8	162.9	190.2	223.1	260.3
FEDERAL FUNDS						
OTHER (Student Fees)	(115.7)	(137.8)	(162.9)	(190.2)	(223.1)	(260.3)
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:	FY92	FY93	FY94	FY95	FY96	FY97
FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year impact: _____

ANALYSIS: (Attach a separate page if necessary.)

See Attached

Prepared by: Marsha A. Hubbard Phone: 474-7593
 Division: Statewide Budget Office Date: 3/22/91
 Approved by: Brian Rogers, Vice President for Finance
 Agency: University of Alaska Date: 3/22/91

Distribution (by preparer): Legislative Finance, Legislative Sponsor, Requestor, OMB, & Impacted Agency(ies).

CSHB14 Analysis
University of Alaska Anchorage

The number of students who would qualify for assistance under HB14 is based on a review of the student enrollments for Fall 1990 and Spring 1991 semesters. All qualifying students are projected to carry a full-time class load. The number of students who qualify is expected to increase 10 percent per year.

General funds are required to offset the loss in student fees that would be expected to be paid if the students were not in need of financial aid. There would be no loss in federal funds under current federal statutes and any federal funds received by the students could be used for their additional course fees, housing, and other living expenses as provided in Federal Statute.

Number of Students

MAU	FY92	FY93	FY94	FY95	FY96	FY97
UAA	89	98	108	118	130	143

FISCAL NOTE

**STATE OF ALASKA
1991 LEGISLATIVE SESSION**

BILL NO. CSHB14

Revision Date:
Title: **Free Tuition for Certain Student High School Graduates**
Sponsor: **Rep. Boyer**
Requestor: **Rep. Boyer**

Department Affected: **University of Alaska**
BRU: **UAS**
Component: **UAS/UAS**
Component Serial No. **7 8 2**

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY82	FY83	FY84	FY85	FY86	FY87
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0.0	0.0	0.0	0.0	0.0	0.0
MISCELLANEOUS						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL						
----------------	--	--	--	--	--	--

REVENUE						
----------------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)						
GENERAL FUND	39.0	46.3	54.3	64.5	75.5	87.4
FEDERAL FUNDS						
OTHER (Student Fees)	(39.0)	(46.3)	(54.3)	(64.5)	(75.5)	(87.4)
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:						
FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year impact: _____

ANALYSIS: (Attach a separate page if necessary.)

See Attached

Prepared by: Marsha A. Hubbard
Division: Statewide Budget Office

Approved by: Brian Rogers, Vice President for Finance
Agency: University of Alaska

Phone: 474-7593
Date: 3/22/91

Date: 3/22/91

Distribution (by preparer): Legislative Finance, Legislative Sponsor, Requestor, OMB, & Impacted Agency(ies).

CSHB14 Analysis
University of Alaska Southeast

The number of students who would qualify for assistance under HB14 's based on a review of the student enrollments for Fall 1990 and Spring 1991 semesters. All qualifying students are projected to carry a full-time class load. The number of students who qualify is expected to increase 10 percent per year.

General funds are required to offset the loss in student fees that would be expected to be paid if the students were not in need of financial aid. There would be no loss in federal funds under current federal statutes and any federal funds received by the students could be used for their additional course fees, housing, and other living expenses as provided in Federal Statute.

Number of Students

MAU	FY92	FY93	FY94	FY95	FY96	FY97
UAS	30	33	36	40	44	48

Alaska State Legislature

REPRESENTATIVE
MARK BOYER

VICE-CHAIRMAN
HOUSE FINANCE COMMITTEE



House of Representatives

FAIRBANKS

1098 LAKEVIEW TERRACE
FAIRBANKS, ALASKA 99701
(907) 456-6473

JUNEAU

P.O. BOX V
STATE CAPITOL
JUNEAU, ALASKA 99811
(907) 465-3466

Letter of Intent for CSHB 14 (Fin)

It is the intent of the Legislature that in appropriating funds for this program, that the University shall account separately for these grants and in the event that funding is insufficient to meet the demand, the University shall request a supplemental appropriation to meet the anticipated grant level demand.

FAIRBANKS 20B

STEVE COWPER, GOVERNOR

ALASKA COMMISSION ON POSTSECONDARY EDUCATION

P.O. BOX FP
JUNEAU, ALASKA 99811-0599
PHONE: (907) 465-2854

M E M O R A N D U M

**TO: Members of the House Committee on Health, Education,
and Social Services**

The Honorable Pat Carney, Co-Chair
The Honorable Georgianna Lincoln, Co-Chair
The Honorable Bettye Davis, Vice Chair
The Honorable Cheri Davis
The Honorable John Gonzales
The Honorable Mark Hanley
The Honorable Mary Miller

FROM: Jane Byers Maynard, Executive Director
Alaska Commission on Postsecondary Education *JBM*

**SUBJECT: HB 14: An Act Relating to Free Tuition for Certain
High School Graduates**

DATE: February 12, 1991

The Commission on Postsecondary Education is a 14-member board which serves as the state coordinating agency for postsecondary education. Our agency administers several student financial assistance programs including the Alaska Student Loan Program.

The members of the Commission strongly endorse early college awareness and incentive programs such as that proposed by HB 14. Last fall, the Commission discussed a number of education initiatives that would improve access to postsecondary education and promote academic excellence. The Commission's top priority for support were early college incentive programs directed toward at-risk middle school and secondary students to improve high school retention and promote postsecondary participation.

This is a national concern that has yet to be addressed adequately in our State. According to the most recent research, at-risk students that do not receive early intervention are more likely to drop out and not pursue gainful education or employment as adults.

There are a number of states that provide opportunities to address this problem. Louisiana, New Mexico, and Kentucky all offer free tuition and fees at in-state colleges and

Members of the House Committee on Health, Education,
and Social Services
February 12, 1991
Page 2

universities for qualified students who meet criteria similar to that outlined in HB 14. At least a half-dozen other states have similar programs - all variations on the same theme designed to raise the awareness of at-risk youth about the advantages of attending postsecondary education and to provide a financial mechanism such as the tuition waiver proposed in HB 14 to help make college a reality for these students.

I encourage your consideration and support of this bill.

STATE OF ALASKA


ALASKA COMMISSION ON POSTSECONDARY EDUCATION

AM
STEVE COWPER, GOVERNOR

P.O BOX FP
JUNEAU, ALASKA 99811-0599
PHONE: (907) 465-2854

MEMORANDUM

TO: The Honorable Mark Boyer
Alaska House of Representatives

FROM: Jane Byers Maynard 
Alaska Commission on Postsecondary Education

SUBJECT: House Bill 14

DATE: January 28, 1991

Enclosed is the background information we discussed describing other state's early college awareness and incentive efforts. In examining a variety of educational assistance programs which could be proposed for our state, the early college awareness effort was a top priority of our Commission. (see first enclosure).

I will ask our Executive Committee members for a formal endorsement of HB 14 when they meet on February 6, 1991, and submit a position statement to you at that time.

Finally, you asked if high school denotes grades 9-12 versus grades 10-12. Since it varies by district in our State, the wording in line 11 of the bill could be revised to accommodate all situations by referencing "averaged over the final three years of secondary education".

Enclosures

PROGRAMS TO PROVIDE ACCESS TO
POSTSECONDARY EDUCATION AND PROMOTE ACADEMIC EXCELLENCE

Early College Awareness and Achievement Program

According to the most recent research, at-risk students that do not receive some form of intervention early in their educational careers--in most cases, by junior high school--are more likely to drop out of school and not pursue gainful educational or employment opportunities as adults. Hence, raising the awareness of at-risk youth about the advantages of attending postsecondary education and the availability of student assistance has been an increasingly important topic of discussion nationally. Exciting policy models have been proposed and implemented in several states to address this problem. Building on the theme of "guaranteed access" to college, as pioneered by Eugene Lang's "I Have a Dream" Foundation in New York, many states have adopted new programs that strive to keep students in school, prepare them academically for college, offer counseling and advice, and provide assurances that financial aid sufficient to pay the full costs of college will be available. These innovative programs are at the forefront of efforts to improve access to, and retention in, college through collaborations between schools and colleges. Most include one or more of the following components.

- A system of mentoring and advising targeted students at an early age, perhaps in the seventh grade or earlier, and maintaining this support throughout their schooling;
- A simplified means for determining eligibility for the program, such as federal School Lunch Program eligibility, receipt of AFDC, or other pre-existing federal criteria;
- A program to encourage students to achieve certain academic and personal milestones (such as taking a prescribed set of courses, finishing high school, and staying away from drugs) in return for a guaranteed level of financial assistance for college after graduating from high school;
- An incentive system to encourage greater collaboration between schools and colleges through the creation of new linkage structures and programs.

Other elements of such a program might also be explored. For example, ways of integrating the mentoring and counseling components into the existing TRIO programs on the college campuses might be examined. Further, using Pell Grant dollars in combination with state grant funds may help to pay for the "guarantee" of financial assistance. See Appendix A for a description of several state-level models.

Merit-Based Minority Assistance Program

The achievement of minority students is a topic of concern both statewide and nationwide. Research indicates that high ability minority students graduate from high school and enroll and persist in college at levels considerably lower than non-minority students. A merit-based program to encourage and reward minority student achievement in high school and beyond could be a state/private partnership in which full scholarships would be offered to academically-qualified students who demonstrate need. An endowed scholarship for Alaska Native students and other minority groups, similar to the Washington State American Indian Endowed Scholarship described in Appendix B, would be a possible funding mechanism for this type of program.

Alaska High School Achievement Scholarship

Alaska is one of a small number of states which has no state-level scholarship program for its residents. One method of encouraging our brightest and most able high school seniors to study in Alaskan schools is to provide non-need-based scholarships for use in-state. The Commission has endorsed a state-level scholarship program directed at recognizing academic excellence and outstanding talent. The scholarships would be distributed geographically throughout the State and would be available only for attendance in Alaska. Awards of up to \$4,000 would be made on the basis of outstanding high school achievement in academic, athletic and creative endeavors. See 1990 legislation in Appendix C.

Governor's Award for Academic Excellence

Alaska has no existing program for rewarding academic excellence in Alaskan postsecondary educational institutions. Students may be individually honored at the institutional level, but there is no state recognition for the college-level student. An academic excellence award would provide encouragement for and recognition of outstanding academic achievement by Alaska's junior and senior year college students. The statewide competition would be based upon designated areas of study. Awards of a minimum of \$1,000 would be non-need-based and highly competitive. Criteria for award renewal could include completion of an approved internship in an Alaskan business or public service agency for one summer in a position related to the student's major. See sample legislation in Appendix D.

Graduate Student Excellence Program

In today's increasingly competitive international market place, the need for skilled professionals in advanced fields has become critical. A combination of state and private business or industry funding could stimulate students to enter

scientific and technological fields considered to be of critical importance to Alaska. Private awards matched by state dollars could fund fellowships in key fields. Fellowship eligibility would include demonstration of academic excellence in science and math at the undergraduate level.

Funds for Excellence Program

A Funds for Excellence Program, funded through state appropriations and special interest groups, would help strengthen and maintain academic excellence and encourage innovation. Grant funds would be awarded on the basis of competitive proposals, submitted by the public university campuses, designed to support innovative projects not sponsored through the usual channels of institutional budgeting. Funded programs could span all academic areas such as curriculum reform, faculty development, teacher preparation, counseling, business and industry training, and international studies, and could address specific local educational needs. A criteria for proposal consideration could be the assurance of in-kind or other matching funds from a sponsoring group or business. In the State of Virginia, where such a program has operated since 1980, evaluators claim that Virginia has received considerable value for the money invested in the program. Often, grant funds prove to be valuable seed money which generate additional support from outside agencies and foundations or which result in subsequent incorporation of the project into the college's budget.

#4034T

STATE MODELS FOR EARLY INTERVENTION/"I HAVE A DREAM" PROGRAMS**by Esther Rodriguez**

In 1981 New York philanthropist Eugene Lang offered a sixth grade class in East Harlem an opportunity to attend college. His promise included paid college tuition and fees, academic tutors, and adult mentors for each student from seventh grade through graduation from a baccalaureate degree program. The encouragement and incentives worked. In the first year, over 90% of the class completed high school and most went on to college. The program is called "I Have a Dream" and it has been used as a model for hundreds of private-public ventures and school-college collaborations across the country. Recently, states have adopted variations of the model as a way to keep students in school, encourage them to seek postsecondary education, prepare them for the rigors of the college curriculum, provide them with financial assistance, and support them with academic and social counseling and advising. The following state-level initiatives demonstrate the diversity of these efforts:

The New York Department of Education sponsors a comprehensive student assistance and academic support program for the state's needy children. The initiative has three basic components. The Liberty Scholarship Program provides full non-tuition assistance, including room and board and books to students from low-income families. Full-time and part-time students are eligible. Additionally, under the Tuition Assistance Program eligible students may receive up to \$4125 a year in state and federal funds for tuition expenses to attend any accredited college in the state. Tuition assistance is available on a sliding scale to all high school graduates with net taxable family income under \$50,500. Concomitant support is available to colleges and community-based organizations through the Liberty Partnerships program. It provides grants for support services such as skills assessment, tutoring, family counseling and enrichment activities to keep students in school.

The Rhode Island Office of Higher Education's recent program called The Rhode Island's Children Crusade for Higher Education is a comprehensive statewide initiative combining academic motivation and financial incentives for students to stay in school and go on to complete a higher education degree. It offers the state's third graders a full four-year tuition scholarship to any of Rhode Island's public and independent institutions if they complete school and follow other contractually agreed-to conditions such as school attendance, no drug use, avoiding early pregnancy and crime. To help students and parents succeed, the program will monitor students' report cards for tutorial and mentoring needs, create a corps of community tutors and mentors, and provide summer

employment opportunities. Additional support will be provided to communities and schools for their social and academic support services. The program is supported by an endowment fund which blends funding from state, federal, business and industry, and private foundation sources.

5/11/92
10

The Louisiana state legislature recently adopted The Louisiana College Tuition Plan (modeled on businessman Patrick Taylor's efforts) which pays the tuition and fees for qualified Louisiana students to attend any of the state's public colleges and universities. The waiver is available to first-time freshmen for up to five years. To qualify for free tuition, a student must meet all nonacademic requirements (financial need and residency) and two of the three academic requirements (an ACT score of 18 or better on the old ACT or 20 on the new ACT; a 2.5 high school grade point average; and 17.5 high school academic units including a course in chemistry, two years of a foreign language; three advanced mathematics classes and a fine-arts survey course or two years of performing arts). Consideration will be given to students who come within ten percent of the academic requirements or who may not have access to certain core curriculum. The state identifies financial need as family income that is less than \$25,000 per year if there is one child, less than \$30,000 for two children and less than \$35,000 for more children.

The New Mexico Commission for Higher Education runs a recently appropriated program called The New Mexico Scholars Program. It provides awards to economically disadvantaged students covering tuition, fees and books for up to four years to accredited public and private postsecondary institutions in the state. Average awards per student are approximately \$1,750. Students whose family income is less than \$30,000 are eligible if they are in the top five percent of their high school class, score a 25 or higher on the ACT or a 1020 or higher on the combined SAT. Additionally, they must be U.S. citizens, New Mexico residents and graduates of a New Mexico high school. Students must take an average of 24 credit hours and maintain a 3.0 grade point average in the undergraduate program in order to be eligible for continued support.

The Kentucky Higher Education Assistance Authority sponsors the College Assistance Program (CAP), an initiative that gives needy students free tuition for their first two years at a Kentucky public college or university. Grant recipients must be (1) either a freshman or sophomore enrolled at least part-time at a Kentucky public or private non-profit college; (2) a U.S. citizen; and (3) a resident of the state. Students demonstrate need if their Expected Family Contribution (EFC) is less than \$2,000 or if the student receives such benefits as AFDC, Medicaid, Food Stamps, SSI, or JTPA based on income. The program is funded annually at over \$7 million in 1991 and 1992. It provides qualified students annual grants (capped at the public community college tuition rate) of up to \$640 in academic year 1991, increasing to \$680 the following year.

The Mississippi Board of Trustees of State Institutions of Higher Learning recently launched an initiative called Project 95 which is aimed at improving college preparation for its school students. The project provides financial aid workshops for families

conducted in the communities where they live (e.g., in churches, community centers). Also provided are grants to school-college collaborations, faculty exchanges, teacher recruitment, and training and special minority access and retention programs such as student outreach centers, college counseling, and student mentoring. The project is a joint effort of the state higher education board, the board for community and junior colleges, the state department of education and local businesses.

The Arizona Board of Regents recently developed the Arizona Minority Education Access and Achievement Cooperative. The program is a collaboration of the Arizona Board of Regents, the State Board of Education and the Community College Board. The mission of the cooperative is to expand the capacity of the three governing boards and their institutions to improve minority student access and achievement. They will work together on planning and program development. So far the Coop has held a competitive grant program which provided grants to seven collaborative institutional projects. Some of the projects involve precollegiate guidance and counseling, research internships for community college students, college coordinators for elementary school students and their parents, and transfer bridge programs.

The Ohio Board of Regents has created a community-school-college collaborative called the Postsecondary Education Demonstration Program. It is a comprehensive strategy to institutionalize local commitment to minority and Appalachian student achievement by coordinating local planning, state and local resources, and local leadership around issues of minority success. One piece of the program is called the Urban Postsecondary Education Demonstration Program. Seven urban communities are being funded to develop plans for improving baccalaureate rates for under-represented students. In fiscal year 1990, the state appropriated \$900,000 to support implementation of the plans which include high school to college transition, early intervention, student tracking system, and two-year to four-year transition.

For more information contact Esther Rodriguez, Director of Special Projects, State Higher Education Executive Officers (SHEEO), 707 17th Street, Suite 2700, Denver, CO 80202-3427, 303-299-3657.

**UNIVERSITY OF ALASKA SOUTHEAST
JUNEAU-KETCHIKAN-SITKA**

**1991-92 SCHOLARSHIPS
for
CONTINUING/TRANSFER STUDENTS**



The scholarships and grants listed on the following four pages are available for application by continuing and transfer students on the "1991-92 Application for Financial Aid and Scholarships" forms included in this packet, unless specified otherwise. Please note that this application requires a personal essay, two letters of recommendation, a copy of your high school transcript if you have less than 24 semester credits of college level work, and copies of college transcripts from all previously attended institutions, including the University of Alaska. You may use the attached transcript request form to have a copy of your University of Alaska transcript(s) forwarded directly to the UAS Financial Aid Office at no cost to you.

**All application materials must be received by the UAS Financial
Aid Office, 11120 Glacier Highway, Juneau, AK 99801 by
May 15, 1991.**

Announcement of scholarship and grant selections will be made by June 15, 1991.

Scholarships and grants will be disbursed on the first day of class for the semester awarded. Recipients must be admitted to a degree program at the Juneau, Ketchikan or Sitka campus of UAS and must be enrolled in at least 12 credits to be eligible for the scholarship and grant disbursements.

Additional copies of this "1991-92 Scholarships for Continuing/Transfer Students" packet, any of the forms contained herein, or the UAS "Financial Aid Information Brochure" may be obtained by writing, calling, or visiting the Financial Aid Office on any of the University of Alaska Southeast campuses listed below:

Juneau Campus
11120 Glacier Highway
Juneau, AK 99801
(907)789-4463

Ketchikan Campus
7th and Madison
Ketchikan, AK 99901
(907)225-6177

Sitka Campus
1332 Seward Ave.
Sitka, AK 99835-9498
(907)747-6653



The University of Alaska Southeast provides equal educational and employment opportunities for all, regardless of race, color, religion, national origin, sex, age, disability, status as a Vietnam era or disabled veteran, marital status, changes in marital status, pregnancy or parenthood pursuant to applicable state and federal laws.



**UNIVERSITY OF ALASKA SOUTHEAST
JUNEAU-KETCHIKAN-SITKA**

1991-92 SCHOLARSHIPS

**for
CONTINUING/TRANSFER STUDENTS**

<i>Scholarship Name</i>	<i>Major</i>	<i>Class</i>	<i>Minimum Amount</i>
<p>Alaska State Retired Teachers Association This scholarship is open to juniors who are entering their senior year, majoring in Education or minoring in Education for a Teaching Certificate, and to graduate students who are enrolled to obtain their Teaching Certificate. Applicants will be evaluated on the basis of scholastic achievement and promise of success in the teaching profession.</p>	Education	Senior/ Graduate	\$750
<p>Beck Writing This scholarship is open to any student attending the UAS Ketchikan campus who is pursuing a career in a field related to writing.</p>	English, Journalism, or related field.	Open	Varies
<p>Elgee, Rehfeld, Funk & Baxter These scholarships are open to upper division accounting majors who demonstrate financial need and who have a cumulative GPA of 3.2 or higher. One scholarship will be awarded to a junior and one to a senior. In order to receive the second disbursement of this scholarship, each recipient must satisfactorily complete at least 12 credits during the first semester and maintain a 3.2 cumulative grade point average (GPA).</p>	Accounting	Junior/ Senior	\$500
<p>Elks National Foundation Vocational Grant This scholarship is open to any student who plans to pursue a vocational/technical course beyond high school. Applicants are not required to belong to an Elks Club. Applications for this scholarship will be accepted between September 25, 1991 and November 25, 1991. Awards will be for the 1992-93 school year. Application forms may be obtained in the UAS Financial Aid Office.</p>	Any vocational program (two years or less in length)	Open	Varies
<p>Ione Williams Memorial Art This scholarship is open to students who are pursuing a BLA degree with an emphasis in art and is intended to assist with the lab fees associated with art courses. Applicants must demonstrate academic achievement, leadership potential and goal-oriented motivation.</p>	Art	Open	\$100
<p>Jean Kline Memorial This scholarship is open to female students who are enrolled in a course of study which emphasizes business or public administration. Applicants must demonstrate academic achievement, leadership potential and goal-oriented motivation. In order to receive the second disbursement of this scholarship, the recipient must satisfactorily complete at least 12 credits during the first semester and maintain a 2.0 semester and cumulative grade point average (GPA).</p>	Business or Public Admin.	Open	\$1500

Scholarship Name	Major	Class	Minimum Amount
<p>Roger Boyden Memorial Scholarship Applicants for this scholarship must be admitted to the Bachelor of Science in Biology program on the Juneau Campus of UAS, and should demonstrate motivation, academic achievement and leadership potential. Preference will be given to those applicants who have family responsibilities and who demonstrate financial need. In order to receive the second disbursement of this scholarship, each recipient must satisfactorily complete at least 12 credits during the first semester and maintain a 2.0 semester and cumulative grade point average (GPA).</p>	Biology	Open	\$500
<p>Roger Lang Memorial Scholarship This scholarship is restricted to Native Alaskan residents of SE Alaska. Applicants must demonstrate motivation, academic achievement and leadership potential. Undergraduate applicants must have a cumulative GPA of 2.5; graduate applicants must have a cumulative GPA of 3.0. In order to receive the second disbursement of this scholarship, the recipient must satisfactorily complete at least 12 credits during the first semester and maintain the required semester and cumulative grade point average (GPA).</p>	Open	Open	\$1500
<p>Rotary Club of Juneau These scholarships are open to all students. Applicants will be evaluated on the basis of academic achievement, excellence in the arts, leadership potential, goal-oriented motivation and financial need. In order to receive the second disbursement of this scholarship, each recipient must satisfactorily complete at least 12 credits during the first semester and maintain a 2.0 semester and cumulative grade point average (GPA).</p>	Open	Open	\$1000
<p>Rotary Foundation International These scholarships may be used anywhere in the world in a country that has a Rotary Club, for almost any field of study. Awards are given under a variety of conditions and terms. Specific details are available at the UAS Financial Aid Office</p>	Vocational, Teacher of the Handicapped, Journalism, etc.	Graduate/ Undergraduate	Varies
<p>Rotary Ice Field Scholarship The purpose of this scholarship is to support student participation in the Summer Institute of Glaciological and Arctic Sciences. Applicants may be either high school or college students, and must enroll in the related summer session geology courses offered through the Juneau campus of UAS. Application forms may be obtained from the UAS Financial Aid Office. The deadline for applications is May 15, 1991.</p>	Open	Open	\$1000
<p>Soroptomist's Club of Juneau This scholarship is open to female heads of households who are pursuing undergraduate degree programs or vocational/technical training programs. The deadline for applications will be approximately December 15, 1991; the exact date will be posted as soon as it is known. Application forms will be available at the UAS Financial Aid Office.</p>	Open	Open	\$400

1991-92

APPLICATION FOR FINANCIAL AID AND SCHOLARSHIPS

The information requested on this application is supplementary to the Financial Aid Form (FAF). This application is to be used to apply for scholarships, talent grants and campus-based federal aid administered by the UAS Financial Aid Office. You will be considered for all scholarships and grants you list on this form. This is the only application you will need so it is important that you complete this form thoroughly.

SCHOLARSHIP ELIGIBILITY: Applicants need not have applied for admission to a degree program at UAS before making application for scholarships. However, each scholarship recipient must be admitted in good standing at either the Juneau, Ketchikan or Sitka campus of UAS and enrolled as a full-time student (12 or more credits) before the scholarship award can actually be disbursed.

Continuing UAS Students - request academic transcripts from the UAS Office of Admissions and Records to be sent directly to the UAS Financial Aid Office (you may use the attached form).

Applicants with Transfer Credit - submit transcripts from each institution previously attended (unofficial copies of previous college transcripts are acceptable).

All Applicants - submit a personal essay and two letters of recommendation on the forms provided in this packet. Letters of recommendation should be requested well before the application deadline. Also submit a copy of your high school transcript you have not completed at least 24 credits of college level work.

PLEASE NOTE THE FOLLOWING DEADLINES:

SCHOLARSHIP APPLICATION DEADLINE: MAY 15, 1991.
(1991-92 Scholarships for Continuing/Transfer Students)
PRIORITY DEADLINE FOR FEDERAL AND INSTITUTIONAL AID:
JUNE 1, 1991.

(Applications received after this date will be considered as funds are available).

SECTION I: STUDENT INFORMATION

Name: _____
Last First M.L Maiden
 Permanent Mailing Address: _____
Street/P.O. Box

City State Zip Code

Social Security Number: _____

Phone Number: (____) _____

Resident of Alaska? No Yes
 If yes, since _____

Check one: Single, Divorced, Widowed, Separated
 Married
 Full name of spouse _____
 Will spouse be enrolled? Yes No
 Is spouse applying for aid Yes No

Dependent children, names and ages: _____

Date of High School Graduation: _____
(or GED completion)

High School Name _____

I will live: in campus housing; off-campus;
 with parents/legal guardians

Campus I will attend:
 Juneau Ketchikan Sitka

Enrollment Status:
 Entering Freshman
 Transferring from _____
(college name)
 Continuing student _____
(grade level)
 Campus attended: Juneau Ketchikan
 Sitka
 Returning to UAS: Last year attended _____
 Graduate student
 Part-time student (less than 12 credits)

Semesters I will attend (1991-92 school year):
 Fall Spring Summer

Major Field of Study: _____

Expected degree: _____

Expected date of graduation: _____

Other schools attended since high school:
NAME DATES

Are you a Veteran? Yes No

PERSONAL ESSAY - required of all scholarship applicants.

Describe your educational goals and objectives, your plans and time frame for meeting these goals, and your plans for utilizing your education after you receive your degree. Be specific about your reasons for choosing a University education and about your life goals. In addition, you must address your financial situation and the extent of your financial need. **This essay is very important.** A subjective review of your essay is a significant part of the evaluation.

PLEASE TYPE OR PRINT LEGIBLY ON THIS PAGE:

This form must be submitted with your completed scholarship application form, two letters of recommendation and required transcripts by *May 15, 1991.*

LETTER OF RECOMMENDATION - required of all scholarship applicants.

Applicant's Name: _____

APPLICANT: Give this form to a professor, current/former teacher, teaching assistant, counselor, employer, former employer, or minister who knows you well and who can evaluate your academic ability and potential.

TO THE RECOMMENDER: This student is applying for one or more scholarships at the University of Alaska Southeast. Please describe his/her strengths, whether in academic achievement, intellectual abilities, leadership or character. Comment on any other characteristics which you feel are important for the scholarship selection committee to consider. Support your statements with reference to your personal experience with the applicant. Please address any circumstances that would cause the student's academic record to not reflect his/her true abilities. Use the back of this form or an additional page if necessary. Thank you for your assistance in this important task.

Please rate this applicant in overall promise. Your check mark below will assist the scholarship selection committee in rating this student when compared to other applicants:

Below average _____ Average _____ Above average _____ Outstanding _____ Exceptional _____

Recommender's Name: _____
(please print)

Position or Title _____ School: _____

Address: _____

Signature: _____ Date: _____

This form must be submitted with your completed scholarship application form, personal essay and required transcripts by May 15, 1991.

LETTER OF RECOMMENDATION - required of all scholarship applicants.

Applicant's Name: _____

APPLICANT: Give this form to a professor, current/former teacher, teaching assistant, counselor, employer, former employer, or minister who knows you well and who can evaluate your academic ability and potential.

TO THE RECOMMENDER: This student is applying for one or more scholarships at the University of Alaska Southeast. Please describe his/her strengths, whether in academic achievement, intellectual abilities, leadership or character. Comment on any other characteristics which you feel are important for the scholarship selection committee to consider. Support your statements with reference to your personal experience with the applicant. Please address any circumstances that would cause the student's academic record to not reflect his/her true abilities. Use the back of this form or an additional page if necessary. Thank you for your assistance in this important task.

Please rate this applicant in overall promise. Your check mark below will assist the scholarship selection committee in rating this student when compared to other applicants:

Below average _____ Average _____ Above average _____ Outstanding _____ Exceptional _____

Recommender's Name: _____
(please print)

Position or Title _____ School: _____

Address: _____

Signature: _____ Date: _____

This form must be submitted with your completed scholarship application form, personal essay and required transcripts by *May 15, 1991*.



**UNIVERSITY OF ALASKA SOUTHEAST
JUNEAU-KETCHIKAN-SITKA**

**1991-92 SCHOLARSHIPS
for
ENTERING FRESHMEN**



The scholarships and grants listed on the following two pages are available for application by entering freshmen on the "1991-92 Application for Financial Aid and Scholarships" forms included in this packet. Please note that this application requires a personal essay, two letters of recommendation and a copy of your high school transcript in addition to the scholarship application form itself.

All of the application materials must be received by the UAS Financial Aid Office, 11120 Glacier Highway, Juneau, Alaska, 99801, by **March 30, 1991**.

Announcement of the scholarship and grant recipients will be made as soon as possible after the application deadline, with the intent of the scholarship selection committee being to finalize their selections by May 1, 1991.

Scholarship and grant awards will be disbursed on the first day of class for the semester awarded; recipients must be admitted to a degree program at either the Juneau, Ketchikan or Sitka campus of UAS and must be enrolled in at least 12 credits in order to be eligible for the scholarship and grant disbursements.

Additional copies of this "1991-92 Scholarships for Entering Freshmen" packet, any of the forms contained herein, or the UAS "Financial Aid Information Brochure" may be obtained by writing, calling, or visiting the Financial Aid Office on any of the University of Alaska Southeast campuses listed below:

Juneau Campus
11120 Glacier Highway
Juneau, AK 99801
(907) 789-4463

Ketchikan Campus
7th and Madison
Ketchikan, AK 99901
(907) 225-6177

Sitka Campus
1332 Seward Ave.
Sitka, AK 99835-9498
(907) 747-6653

The University of Alaska Southeast provides equal educational and employment opportunities for all regardless of race, color, religion, national origin, sex, age, disability, status as a Vietnam era or disabled veteran, marital status, changes in marital status, pregnancy or parenthood pursuant to applicable state and federal laws.



Concordance Tables

May 1989

These tables enable you to determine the score (or score interval) on the Enhanced ACT Assessment that... corresponds to a given score on the current ACT Assessment.

SAT Equivalent Scores	Composite score on current ACT Assessment	Composite score on Enhanced ACT Assessment
		Concordant value
1480-1540	35	36
1420-1470	34	35
1360-1410	33	34
1310-1350	32	33
1260-1300	31	32
1150-1190	30	31
1100-1140	29	30
1060-1090	28	29
1020-1050	27	28
980-1010	26	27
940- 970	25	26
910- 930	24	25
870- 900	23	24
840- 860	22	23
810- 830	21	22
780- 800	20	21
750- 770	19	20
720- 740	18	19
700- 710	17	19
670- 690	16	18
630- 660	15	17
600- 620	14	17
580- 590	13	16
560- 570	12	15
530- 550	11	14
520	10	14
500- 510	9	13
480- 490	8	12
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ADMISSIONS AND RECORDS



THE 1991 AGB NATIONAL CONFERENCE ON TRUSTEESHIP will be held April 21-23 in Miami Beach. A revised conference format that targets sessions to specific groups of institutions promises to make this a valuable experience for a wide range of trustees and campus administrators. Registration forms will appear in the next issue of *AGB Notes* and in subsequent mailings. Look for the Miami Beach logo! If you have questions, call Monica Johnson at 202/296-8400. See you there.

Federal study lauds tuition-guarantee Programs for disadvantaged students

PRIVATELY FUNDED programs that guarantee tuition to students from disadvantaged backgrounds have yielded promising results, according to a federal study. The General Accounting Office examined 39 guaranteed-tuition programs with a reported total private-sector endowment of \$22.7 million in the 1988-89 school year.

About 43,000 students participated in such programs, which are structured in the following ways:

- **Sponsorship** programs, in which an individual or organization selects one or more classes of students at the elementary or junior high level and guarantees postsecondary tuition.

- **Last-dollar** programs, in which high school juniors and seniors learn about college and apply for aid and in turn are guaranteed that the remaining assistance they need to attend college is available.

- **University-based** programs, in which colleges and universities guarantee admission and tuition to students who complete high school.

- **Pay-for-grade** programs, in which tuition funds are guaranteed only if a student achieves certain grades.

"If these demonstrations prove successful," states the report, "policies aimed at causing significant changes in higher education attendance by disadvantaged students may need to focus spending in new ways that start much earlier."

The report also found that in 1988, 45 percent of whites ages 25-34 had completed a year of college, while 33 percent of blacks in the same age group had done so. Also, about 25 percent of whites had completed four years of college, compared with 13 percent of blacks.

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HB 15

CORRECTION

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HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY**

HB 15

HOUSE COMMITTEE REPORT

(11)

Date Referred: February 13, 1991

FURTHER REFERRALS:

Date of Committee Action: 5/19/91

The FINANCE Committee considered:

HB 15

HOUSE BILL NO. 15

APPROP: SCHOOL DEBT/TRANSPORTATION

"An Act making supplemental appropriations to the Department of Education for school construction debt reimbursement and pupil transportation; and providing for an effective date."

RECOMMENDATIONS:

be replaced with CSHB 15 (FIN) the same title
 a new title

have attached amendments(s)

do pass

do not pass

no recommendations

individual recommendations

additional referral to the _____ Committee

ADOPTS: _____ letter of Intent

ATTACHES NEW FISCAL NOTE(s): _____ (Dept)

APPROVES PREVIOUS: _____ (Dept/Date)

fiscal impact _____

fiscal note(s) _____


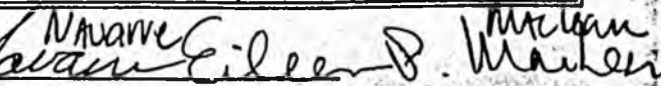
zero fiscal note _____

zero fiscal note(s) _____

SIGNING DO PASS:

SIGNING OTHER RECOMMENDATIONS:

	Check appropriate column:	Do Not Pass	No Rec	Amend
Eileen P. ^{Maclean} Maclean				
Kay ^{Brown} Brown	Ken ^{Sharp} Sharp		<input checked="" type="checkbox"/>	
William ^{Murphy} Murphy	Roll ^{E. Groll} E. Groll		<input checked="" type="checkbox"/>	
Ronald J. ^{Vanson} Vanson				
George ^{Atwood} Atwood				
Mark ^{Boyer} Boyer				
Mike ^{Havens} Havens				
Tamara ^{Barnes} Barnes				
Walter ^{Koponen} Koponen				



 CO Chairman's Signature

CS FOR HOUSE BILL NO. 15 (FINANCE)
IN THE LEGISLATURE OF THE STATE OF ALASKA
SEVENTEENTH LEGISLATURE - FIRST SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:
Referred:

Sponsor(s): REPRESENTATIVES LARSON, Koponen, Carney, Ulmer, Taylor, B.Davis

A BILL
FOR AN ACT ENTITLED

1 "An Act making, amending, and repealing capital and operating appropriations; making
 2 miscellaneous supplemental and special appropriations; and providing for an effective date."

3 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 * **Section 1.** The unexpended and unobligated balances of the appropriations made in sec. 2, ch. 19,
 5 SLA 1984, page 7, line 20, as amended by sec. 55, ch. 105, SLA 1985, and sec. 87(a), ch. 173, SLA
 6 1988 (Sitka School District and public works maintenance building construction - \$125,400) and in sec.
 7 227, ch. 117, SLA 1989, page 92, line 23 (Baranof Elementary School firewall construction - \$120,000)
 8 are repealed and reappropriated to the Department of Administration for payment as a grant under
 9 AS 37.05.315 to the City and Borough of Sitka for high school electrical system upgrade.

10 * **Sec. 2.** The unexpended and unobligated balance of the appropriation made in sec. 139, ch. 208,
 11 SLA 1990, page 83, line 5 (Klawock school gym roof renovation - \$120,000) is repealed and
 12 reappropriated to the Department of Administration for payment as a grant under AS 37.05.315 to the
 13 City of Klawock for relocatable classrooms for the Klawock City School District.

14 * **Sec. 3.** The unexpended and unobligated balance of the appropriation made in sec. 10, ch. 172, SLA

1 1988, page 18, line 17 (Metlakatla ferry dock renovation - \$450,000) is repealed and reappropriated to
 2 the Department of Administration for payment as a grant under AS 37.05.315 to the City of Metlakatla
 3 for Chester Bay maritime facilities improvements.

4 * Sec. 4. Section 3, ch. 128, SLA 1986, page 31, line 11 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
7 Kobuk - Public Safety Building		
8 Upgrade <u>and Bulk Fuel Farm Upgrade</u>	75,000	75,000

9 * Sec. 5. The unexpended and unobligated balance of the appropriation made in sec. 539, ch. 130,
 10 SLA 1986, page 104, line 24 (Kivalina-water and sewer expansion - \$800,000) is repealed and
 11 reappropriated to the Department of Administration for payment as a grant under AS 37.05.315 to the
 12 City of Kivalina for water and sewer system expansion.

13 * Sec. 6. Section 158, ch. 3, FSSLA 1987, page 63, lines 10 - 11, as amended by sec. 65, ch. 173,
 14 SLA 1988 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
17 ED 22 North Slope-Kotzebue		
18 Northwest Arctic Borough combined regional		
19 library, cultural center, and arctic		
20 research facility planning and design <u>and</u>		
21 <u>purchase of office furniture and equipment</u>	100,000	100,000

22 * Sec. 7. Section 146, ch. 173, SLA 1988, as amended by sec. 97, ch. 117, SLA 1989 is amended
 23 to read:

24 Sec. 146. The sum of \$1,005,000 is appropriated from National Petroleum Reserve Fund
 25 receipts to the Department of Administration for payment as a grant under AS 37.05.315 to the
 26 North Slope Borough and is allocated for the purposes expressed and in the amounts listed:

PURPOSES	ALLOCATIONS
28 Atqasuk-water delivery vehicle purchase	\$150,000
29 Nuiqsut-transit bus replacement	55,000
30 Nuiqsut-water delivery vehicle purchase	150,000
31 Wainwright-transit mini-bus purchase	50,000

1	Wainwright-water delivery vehicle purchase	150,000
2	Areawide senior citizen vans purchase	150,000
3	Property tax study	85,000
4	Atqasuk sewage truck	100,000
5	Nuiqsut sewage support vehicle <u>and sewage collection</u>	
6	<u>vehicle purchase</u>	43,900
7	Wainwright senior citizens van <u>and senior center</u>	
8	<u>furniture, fixtures, and equipment</u>	50,000
9	Point Hope Senior Center expansion	21,100

10 * **Sec. 8.** Section 98, ch. 117, SLA 1989, is amended to read:

11 Sec. 98. The unexpended and unobligated balance of the appropriation made in sec. 2,
12 ch. 20, SLA 1984, page 5, line 12 (North Slope Borough-Nuiqsut-Apron at Fresh Water Lake -
13 \$200,000) is repealed and reappropriated to the Department of Administration for payment as a
14 grant under AS 37.05.315 to the North Slope Borough for a sewage support vehicle and sewage
15 collection vehicle for Nuiqsut.

16 * **Sec. 9.** The unexpended and unobligated balance remaining on June 30, 1991, from that portion
17 of the appropriation made in sec. 35, ch. 209, SLA 1990, page 75, line 19, that is allocated on page 75,
18 line 20 (Salaries and Allowances - \$3,150,500), page 75, line 21 (Executive Administration -
19 \$1,500,600), page 75, line 22 (Public Services - \$1,901,800), page 75, line 23 (Administrative Services -
20 \$1,656,100), page 75, line 24 (Legal Services - \$1,613,600), page 76, line 4 (Session Expenses -
21 \$6,058,300), page 76, line 6 (Office Space Rental - \$1,840,100), and page 76, line 7 (Legislative
22 Research Agency - \$926,000) is repealed and reappropriated to the Legislative Affairs Agency for the
23 legislative operating budget for legislative operations during the fiscal year ending June 30, 1992.

24 * **Sec. 10.** The unexpended and unobligated balance of that portion of the appropriation made in sec.
25 35, ch. 209, SLA 1990, page 75, line 19, that is allocated on page 76, line 5 (Council and
26 Subcommittees - \$628,500) lapses into the general fund June 30, 1992.

27 * **Sec. 11.** The unexpended and unobligated balance of the appropriation made in sec. 35, ch. 209,
28 SLA 1990, page 76, line 8 (Legislative Operating Budget - \$3,707,500) lapses into the general fund
29 June 30, 1992.

30 * **Sec. 12.** The unexpended and unobligated balance of the appropriation made in sec. 36, ch. 209,
31 SLA 1990, page 82, line 9 (HB 578 - Advisory Council/Transportation Oil/Hazardous Substances -

1 \$236,700) lapses into the funds from which appropriated June 30, 1992.

2 * Sec. 13. The unexpended and unobligated balance of the appropriation made in sec. 35, ch.209,
3 SLA 1990, page 11, line 17 (Executive operations - \$8,961,400) lapses into the general fund June 30,
4 1992.

5 * Sec. 14. Section 80, ch. 101, SLA 1982, page 96, line 5 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
6		
7		
8	Kotzebue - Day Care Center	
9	<u>construction and operations</u>	647,000

10 * Sec. 15. Section 139, ch. 208, SLA 1990, page 50, line 14 is amended to read:

	APPROPRIATION	OTHER
	ITEMS	FUND
11		
12		
13	Kashunamiut - classroom addition	
14	<u>and major maintenance, remodeling,</u>	
15	<u>and equipment</u>	260,000

16 * Sec. 16. Section 196, ch. 173, SLA 1988, is amended to read:

17 Sec. 196. The unexpended and unobligated balances of the appropriations made in sec.
18 30, ch. 82, SLA 1981, page 165, line 20 (Koyuk-garbage truck - \$20,000), sec. 80, ch. 101, SLA
19 1982, page 97, line 21 (Koyuk-washeteria toilets - \$3,100), and sec. 34, ch. 107, SLA 1983, page
20 115, line 5 (Koyuk-heavy equipment - \$250,000) are repealed and reappropriated to the
21 Department of Administration for payment as a grant under AS 37.05.315 to the City of Koyuk
22 to construct and equip a health clinic and to purchase a van and snowmachine.

23 * Sec. 17. Section 34, ch. 107, SLA 1983, page 107, line 15 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
24		
25		
26	Hooper Bay - municipal building	
27	<u>and other municipal purposes including</u>	
28	<u>police services and water and sewer</u>	
29	<u>costs (ED 23)</u>	100,000

30 * Sec. 18. (a) Section 120, ch. 117, SLA 1989, is amended to read:

31 Sec. 120. The unexpended and unobligated balance of the appropriation made in sec. 2,

1 ch. 24, SLA 1984, page 36, line 10 (Hooper Bay-Health Clinic - \$300,000) is repealed and
 2 reapportioned to the Department of Administration for payment as a grant under AS 37.05.315
 3 to the City of Hooper Bay for health clinic construction, repair, renovation, maintenance, and
 4 equipment, municipal grant audit fees, and other municipal purposes including police
 5 services and water and sewer costs.

6 (b) Contingent on the amendment made by (a) of this section, sec. 132, ch. 208, SLA
 7 1990 is repealed.

8 * Sec. 19. Section 2, ch. 20, SLA 1984, page 5, line 21 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
9		
10		
11		
12		
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11 Stebbins-Water/Sewer/Phase I, road
 12 construction, community cleaning
 13 center expansion, heavy equipment
 14 purchase, and equipment storage shed
 15 construction (ED 23) 1,236,000 1,236,000

16 * Sec. 20. The unexpended and unobligated balance of the appropriation made in sec. 403, ch. 130,
 17 SLA 1986 (Chevak health clinic) is repealed and reapportioned to the Department of Administration for
 18 payment as a grant under AS 37.05.315 to the City of Chevak for costs associated with the health clinic,
 19 community facilities, and road improvements.

20 * Sec. 21. Section 158, ch. 3, FSSLA 1987, page 64, line 20 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		

21 New Stuyahok-Fire Truck and city
 22 operations and general equipment 75,000 75,000

25 * Sec. 22. Section 227, ch. 117, SLA 1989, page 104, line 9 is amended to read:

	APPROPRIATION	GENERAL
	ITEMS	FUND
26		
27		
28		
29		
30		
31		

28 Port Heiden-snowblower and pick-up
 29 truck and snow removal equipment
 30 upgrade 35,000 35,000

31 * Sec. 23. Section 593, ch. 130, SLA 1986, is amended to read:

1 Sec. 593. The sum of \$3,000,000 is appropriated from the general fund to the Department
2 of Administration for payment as a grant under AS 37.05.315 to the City of St. Paul for the
3 harbor and related facilities and structures and bulk fuel farm upgrade.

4 * Sec. 24. (a) The unexpended and unobligated balance of the appropriation made in sec. 32(b),
5 ch. 117, SLA 1989 (Municipality of Anchorage, Edward Street Overlay, DeBarr Road to East 9th
6 Avenue) is repealed and reappropriated to the Department of Administration for payment as grants under
7 AS 37.05.315 to the Municipality of Anchorage in the amounts and for the purposes stated:

8 PURPOSE	9 APPROPRIATION
10 Towne East Park, drainage and 11 park improvements	\$39,455
12 Anchorage School District, Ptarmigan 13 Elementary School, flooring in 14 three rooms	15,000

15 (b) If the amount repealed by (a) of this section is less than \$54,455, then the appropriations
16 made in (a) of this section shall be reduced in proportion to the amount of the shortfall.

17 * Sec. 25. The unexpended and unobligated balance of the appropriation made in sec. 1, ch. 10, SLA
18 1988, page 22, line 14 (Anchorage School District, Orion Elementary School, major maintenance -
19 \$231,000) is repealed and reappropriated to the Department of Administration for payment as a grant
20 under AS 37.05.315 to the Municipality of Anchorage for Orion Elementary School library books.

21 * Sec. 26. (a) The unexpended and unobligated balance of the appropriation made in sec. 3, ch. 96,
22 SLA 1985, page 33, line 6, as amended by sec. 92, ch. 130, SLA 1986 (Newtok solid waste/sewage
23 disposal and safe water building improvements - \$250,000) is repealed.

24 (b) The unexpended and unobligated balance of the appropriation made in sec. 539, ch. 130,
25 SLA 1986, page 105, line 5 (Newtok water and waste disposal improvements - \$200,000) is repealed.

26 (c) The sum of \$110,500 is appropriated from the general fund to the Department of Education
27 for payment as a grant under AS 37.05.316 to the Yupiit School District for the purpose of conducting
28 a Yupiit School District consolidated high school study.

29 (d) If the amount deposited in the general fund by the repeal of the appropriations in (a) and (b)
30 of this section is less than \$110,500, then the appropriation made by (c) of this section shall be reduced
31 in proportion to the amount of the shortfall.

* Sec. 27. (a) The unexpended and unobligated balance of the appropriation made in sec. 207(b),

1 ch. 173, SLA 1988 (City of Newtok erosion control) is repealed.

2 (b) The sum of \$12,000 is appropriated from the general fund to the Department of Community
3 and Regional Affairs for payment as a grant under AS 37.05.316 to the Association of Village Council
4 Presidents for emergency portable airport lighting for the communities of Kwigillingok, Newtok,
5 Goodnews Bay, Nunapitchuk, Kwethluk, and Napakiak.

6 (c) The sum of \$21,300 is appropriated from the general fund to the Department of Education
7 for payment as a grant under AS 37.05.316 to the Yupiit School District for a Yupiit School District
8 consolidated high school study.

9 (d) If the amount deposited in the general fund by the repeal of the appropriation in (a) of this
10 section is less than \$33,300, then the appropriations made by (b) and (c) of this section shall be reduced
11 in proportion to the amount of the shortfall.

12 * **Sec. 28.** (a) The unexpended and unobligated balance of the appropriation made in sec. 539,
13 ch. 130, SLA 1986, page 105, line 17 (Tununak water/waste disposal improvements - \$750,000) is
14 repealed.

15 (b) The sum of \$24,900 is appropriated from the general fund to the Department of
16 Administration for payment as a grant under AS 37.05.315 to the City of Tununak for the street lights
17 project.

18 (c) The sum of \$10,000 is appropriated from the general fund to the Department of Community
19 and Regional Affairs for payment as a grant under AS 37.05.317 to the community of Kwigillingok for
20 the purchase of search and rescue equipment.

21 (d) The sum of \$24,650 is appropriated from the general fund to the Department of
22 Administration for payment as a grant under AS 37.05.315 to the City of Toksook Bay for completion
23 of the community freezer project.

24 (e) If the amount deposited in the general fund by the repeal of the appropriation in (a) of this
25 section is less than \$59,550, then the appropriations made by (b) - (d) of this section shall be reduced
26 in proportion to the amount of the shortfall.

27 * **Sec. 29.** The unexpended and unobligated balance of the appropriation made in sec. 2, ch. 24, SLA
28 1984, page 41, line 19 (Anchorage - Eagle River school bus stop lighting - \$200,000) is repealed and
29 reappropriated to the Department of Administration for payment as a grant under AS 37.05.315 to the
30 Municipality of Anchorage for the Eagle River-Chugiak Park Board for construction at Schroeder Park.

31 * **Sec. 30.** The unexpended and unobligated balance of the appropriation made in sec. 446, ch. 105,

1 SLA 1985 (Chugiak-Birchwood-Eagle River Rural Road Board streetlight construction) is repealed and
2 reappropriated to the Department of Administration for payment as a grant under AS 37.05.315 to the
3 Municipality of Anchorage for the Eagle River-Chugiak Park Board for construction at Schroeder Park.

4 * Sec. 31. The unexpended and unobligated balance of the appropriation made in sec. 80, ch. 101,
5 SLA 1982, page 84, line 6 (Central Spenard park development - \$272,000) is repealed and reappropriated
6 to the Department of Administration for payment as a grant under AS 37.05.315 to the Municipality of
7 Anchorage for improvements to Wilson Street Park.

8 * Sec. 32. The unexpended and unobligated balance of the appropriation made in sec. 1, ch. 10,
9 SLA 1988, page 25, line 17 (Anchorage West 27th Ave and 26th Ave drainage improvements - \$90,000)
10 is repealed and reappropriated to the Department of Administration for payment as a grant under
11 AS 37.05.315 to the Municipality of Anchorage for improvements to Wilson Street Park.

12 * Sec. 33. Section 185, ch. 117, SLA 1989, is amended to read:

13 Sec. 185. The unexpended and unobligated balance of the appropriation made in sec. 80,
14 ch. 101, SLA 1982, page 89, line 19 (Grayling-Fire Fighting Equipment - \$50,000) is repealed
15 and reappropriated to the Department of Administration for payment as a grant under
16 AS 37.05.315 to the City of Grayling for a baseball field and picnic area and street lights.

17 * Sec. 34. Section 186, ch. 117, SLA 1989, page 48, line 2, is amended to read:

18 Sec. 186. The unexpended and unobligated balance of the appropriation made in sec. 34,
19 ch. 107, SLA 1983, page 115, line 23 (Grayling-Bridge Repair - \$100,000) is repealed and
20 reappropriated to the Department of Administration for payment as a grant under AS 37.05.315
21 to the City of Grayling for a baseball field and picnic area and street lights.

22 * Sec. 35. (a) The unexpended and unobligated balance of the appropriation made in sec. 607,
23 ch. 130, SLA 1986 (City of Shageluk fire hall - \$100,000) is repealed.

24 (b) The sum of \$15,000 is appropriated from the general fund to the Department of
25 Administration for payment as a grant under AS 37.05.315 to the City of Kaltag for the installation of
26 fire hydrants.

27 (c) The sum of \$25,000 is appropriated from the general fund to the Department of
28 Administration for payment as a grant under AS 37.05.315 to the City of Holy Cross for elders home
29 weatherization.

30 (d) The sum of \$15,000 is appropriated from the general fund to the Department of Community
31 and Regional Affairs for payment as a grant under AS 37.05.316 to the community of Beaver for the

1 purchase of fire equipment.

2 (e) The sum of \$25,000 is appropriated from the general fund to the Department of Community
3 and Regional Affairs for payment as a grant under AS 37.05.316 to the community of Crooked Creek
4 for the purchase of fire equipment.

5 (f) If the amount deposited in the general fund by the repeal of the appropriation in (a) of this
6 section is less than \$80,000, then the appropriations made by (b) - (e) of this section shall be reduced
7 in proportion to the amount of the shortfall.

8 * Sec. 36. (a) The unexpended and unobligated balance of the appropriation made in sec. 580, ch.
9 130, SLA 1986 (Sleetmute building relocation - \$88,000) is repealed.

10 (b) The sum of \$29,000 is appropriated from the general fund to the Department of
11 Administration for payment as a grant under AS 37.05.315 to the City of McGrath for the Chamai roof
12 repairs.

13 (c) The sum of \$11,000 is appropriated from the general fund to the Department of Community
14 and Regional Affairs for payment as a grant under AS 37.05.317 to the community of Telida for the
15 purchase of a snow blower.

16 (d) The sum of \$20,300 is appropriated from the general fund to the Department of Community
17 and Regional Affairs for payment as a grant under AS 37.05.316 to the Traditional Council of Aniak
18 for the purchase of youth center equipment and a heating system.

19 (e) If the amount deposited in the general fund by the repeal of the appropriation made in (a)
20 of this section is less than \$60,300, then the appropriations made by (b) - (d) of this section shall be
21 reduced in proportion to the amount of the shortfall.

22 * Sec. 37. (a) The unexpended and unobligated balance of the appropriation made in sec. 199, ch.
23 106, SLA 1983, as amended by sec. 21, ch. 3, FSSLA 1987; sec. 222, ch. 173, SLA 1988; sec. 30(b),
24 ch. 117, SLA 1989; and sec. 19(a), ch. 208, SLA 1990 (Anchorage downtown library renovation and
25 book acquisition - \$470,000) is repealed and reappropriated to the Department of Administration for
26 payment as grants under AS 37.05.315 to the Municipality of Anchorage for the following Anchorage
27 School District projects:

PURPOSE	APPROPRIATIONS
29 Airport Heights Elementary School, 30 drainage and playground improvements	\$30,000
31 Central Junior High School, computer	

1 pilot program 71,900
 2 Chugach Optional Elementary School,
 3 library books and equipment 18,000

4 (b) If the amount repealed in (a) of this section is less than \$119,900, then the appropriations
 5 made in (a) of this section shall be reduced in proportion to the amount of the shortfall.

6 * Sec. 38. Section 35, ch. 209, SLA 1990, page 26, lines 10 - 15, as amended by sec. 1, ch. 1, SLA
 7 1991, is amended to read:

	ALLOCATIONS	APPROPRIATION ITEMS	GENERAL FUND	OTHER FUNDS
10 Assistance Payments		<u>111,140,300</u>	<u>66,244,500</u>	<u>44,895,800</u>
		[108,427,700]	[64,888,200]	[43,539,500]
12 Aid to Families with 13 Dependent Children	<u>81,283,300</u>			
	[78,570,700]			
15 General Relief				
16 Assistance	1,350,400			
17 Adult Public Assistance	23,434,700			
18 Old Age Assistance-				
19 Alaska Longevity Bonus	4,321,900			
20 (ALB) - Hold Harmless				
21 Post Mortem Examinations	750,000			

22 * Sec. 39. Section 35, ch. 209, SLA 1990, page 26, lines 18 - 19, as amended by sec. 2(a), ch. 1,
 23 SLA 1991, is amended to read:

	ALLOCATIONS	APPROPRIATION ITEMS	GENERAL FUND	OTHER FUNDS
26 Medical Assistance		<u>193,453,600</u>	<u>90,686,000</u>	102,767,600
		[196,243,100]	[93,475,500]	
28 Medicaid Non-Facility	<u>71,042,200</u>			
	[71,931,700]			

30 * Sec. 40. Section 35, ch. 209, SLA 1990, page 26, line 23, to page 27, line 8, as amended by sec.
 31 2(b), ch. 1, SLA 1991, is amended to read:

1 ALLOCATIONS

2	Medicaid-Facilities	98,216,800
3	Indian Health Service	11,066,900
4	Medicaid Permanent Fund	
5	Dividend Hold Harmless	1,800,000
6	Alaska Longevity Bonus	
7	Hold Harmless	1,236,000
8	General Relief Medical	<u>5,157,700</u>
9		[7,057,700]
10	Medicaid State Programs	4,934,000

11 * Sec. 41. The sum of \$223,200 is appropriated from the general fund to the Department of Health
 12 and Social Services, division of public health, for the Haemophilus influenza type B vaccination
 13 program.

14 * Sec. 42. The sum of \$810,000 is appropriated from the general fund to the Department of Health
 15 and Social Services for the purchase of and improvements to a clinic building for the Juneau Health
 16 Center.

17 * Sec. 43. The sum of \$400,000 is appropriated from the general fund to the Department of Health
 18 and Social Services for the Johnson Youth Center core services expansion project.

19 * Sec. 44. Section 35, ch. 209, SLA 1990, page 18, line 18, is amended to read:

20	APPROPRIATION	GENERAL	OTHER
21	ITEMS	FUND	FUNDS
22	Child Support Enforcement	<u>2,324,500</u>	<u>4,465,900</u>
23	(115 Positions)	[2,348,000]	[4,442,400]

24 * Sec. 45. Section 26, ch. 98, SLA 1985, page 23, line 15, is amended to read:

25	APPROPRIATION	GENERAL	OTHER
26	ITEMS	FUND	FUNDS
27	Child Support Enforcement	<u>1,526,000</u>	<u>3,641,500</u>
28		[1,357,900]	[3,809,600]

29 * Sec. 46. The balance on June 30, 1991, of the Safety Advisory Council program receipts account
 30 for fiscal year 1991 is appropriated to the Safety Advisory Council for costs of the 1992 Annual
 31 Governor's Safety Conference.

1 * Sec. 47. The unexpended and unobligated balance of that portion of the appropriation made in sec.
2 35, ch. 209, SLA 1990, page 65, line 22, that is allocated on page 66, line 15 (Rural development grants
3 - \$1,748,000) lapses into the general fund June 30, 1992.

4 * Sec. 48. The following appropriations and allocations lapse into the general fund August 31, 1991:

5 (1) the appropriation made by sec. 35, ch. 209, SLA 1990, page 58, line 23, and allocated
6 on page 58, line 24;

7 (2) the appropriation made by sec. 35, ch. 209, SLA 1990, page 59, line 17, and allocated
8 on page 59, line 19, page 59, line 21, page 60, line 5, and page 60, line 10; and

9 (3) the appropriation made by sec. 35, ch. 209, SLA 1990, page 60, line 14, and allocated
10 on page 60, line 15.

11 * Sec. 49. (a) The unexpended and unobligated balance of the appropriations made in sec. 1, ch. 10,
12 SLA 1988, page 24, line 4 (Girdwood drainage - \$139,000) and sec. 1, ch. 10, SLA 1988, page 9, line
13 23 (Potter Marsh boardwalk - \$175,000) are repealed.

14 (b) The sum of \$4,000 is appropriated from the general fund to the Department of Education for
15 payment as a grant under AS 37.05.316 to the Kenai Peninsula School District for Nikiski library
16 computer equipment.

17 (c) The sum of \$4,000 is appropriated from the general fund to the Department of Health and
18 Social Services for payment as a grant under AS 37.05.316 to Southern Region EMS Council, Inc., for
19 Girdwood EMS equipment.

20 (d) If the amount deposited in the general fund by the repeal of the appropriation in (a) of this
21 section is less than \$8,000, then the appropriations made by (b) and (c) of this section shall be reduced
22 in proportion to the amount of the shortfall.

23 * Sec. 50. Section 35, ch. 209, SLA 1990, page 47, line 11, is amended to read:

	APPROPRIATION	GENERAL	OTHER
	ITEMS	FUND	FUNDS
26 Commercial Fisheries	25,762,700	<u>20,857,066</u>	<u>4,905,634</u>
27		[20,857,100]	[4,905,600]

28 * Sec. 51. The unexpended, and unobligated balance of the appropriation made in sec. 2, ch. 24, SLA
29 1984, page 59, line 23 (Campbell Tract warehouse - \$150,000) is repealed and reappropriated to the
30 Department of Fish and Game for emergency stabilization repairs on department facilities.

31 * Sec. 52. Section 34, ch. 107, SLA 1983, page 87, line 8, is amended to read:

