

# LPSD Finance Committee

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November 7, 2024

# Goals

- Develop a Committee Chair
- Development of norms for committee meetings
  - ◆ Board Committee Discussion
  - ◆ Public welcome as active observers
  - ◆ Review Superintendent & Board Responsibilities: Budget & Finance
- Acknowledge the Budget slides presented September 16, 2024
- Information/Slides for Today
  - ◆ Specifically based on questions by board members
- Takeaways for December meeting

# Budget & Finance

## THE BOARD Adopts & monitors

1. Establishes priorities for the fiscal management of the district.
2. Receives the audit report from the auditor and with them, explores the internal controls of the district, major changes in fiscal procedures, adequacy of budget preparation and other concerns of the board and/or the auditor.
3. When used, appoints the budget committee.
4. Provides the superintendent with the Board's priorities in the development of the budget.
5. Approves, adopts and monitors an annual budget.
6. Provides leadership in securing community support for budget.
7. Establishes the limit for a budget transfer that can be done without board approval.
8. Reviews and approves warrants to pay bills, purchase supplies, equipment or services in accordance with board policy.
9. Adopts policies for the accounting of all school funds, and for the reporting of fiscal information to the board.
10. Recruits, interviews and hires an external auditor who is directly responsible to the board.

## THE SUPERINTENDENT Prepares, administers, monitors, audits details

1. Serves as the district budget officer.
2. Prepares a detailed budget based on the board's priorities and parameters.
3. Presents a budget to the board and budget committee for their consideration and approval.
4. Seeks board approval for expenditures according to board policy.
5. Administers the budget and assures expenditures of district funds are within the legal requirements of the budget.
6. Coordinates efforts to obtain community support for district financing.
7. Establishes a control system and oversees monthly report for financial accounting in accordance with board policy and state law.
8. Obtains board approval to transfer funds exceeding amount set by board policy.
9. Provides the board with a list of bidders for purchases exceeding amounts established by law or district policy.
10. Assists the auditor by assuring that pertinent staff and appropriate information is available on request.

# LPSD District Office

## History

- **King Salmon** location was the hub of transportation for majority of air carriers for ease of logistics to all communities in Lake and Pen
- LPSD Board was not able to come to a consensus on an in-district District Office location
- Pen Air (who served LPSD with a contract plane) went out of business in 2013 effectively making Merrill Field the transportation hub
- **Palmer** office location was established August 2018 where LPSD's accountant, registrar, finance director, director of personnel support, payroll, and one principal worked
  - ◆ Each of these employees had circumstances that required them work from the road system, therefore the district chose to retain them by allowing remote work initially prior to the establishment of an office space.

# LPSD District Office

## Current

- **King Salmon** *FY24 Total Cost (before moving downstairs): ~\$46,398 (electricity & heating fuel)*
  - ◆ Current roles: director of maintenance, accounts payable, travel, food service, and compliance and safety
- **Palmer** *BBRCTE Cost: ~\$24,600/yr (shop ending as soon as unit can be leased) + ~\$20,364/yr (office) LPSD Cost: ~\$32,916/yr*
  - ◆ Current LPSD roles: superintendent, executive administrator/educational resource coordinator (.75), registrar/federal programs, technology specialist (paid for mostly by BBBSD contract)
  - ◆ Current LPSD & BBRCTE shared roles: finance director, accountant and activities account, certified & classified payroll, and BBRCTE Director, BBNC/BBRCTE interns (2), educational technology & PowerSchool Support, BBRCTE executive administrator, BBRCTE program coordinator

# LPSD Business Department

	<b>FY20 Audited</b>	<b>FY21 Audited</b>	<b>FY22 Audited</b>	<b>FY23 Audited</b>	<b>FY24 Audited</b>	<b>FY25 Adopted</b>
<b>Description</b>						
Non Certificated Salary	\$358,126.00	\$368,801.09	\$383,141.85	\$442,710.21	\$430,546.70	\$410,002.38
On-Behalf Retirement	\$23,425.82	\$30,341.40	\$27,574.50	\$9,822.12	\$10,779.53	\$18,803.12
Fringe Benefits	\$205,759.59	\$230,878.60	\$185,905.13	\$273,698.60	\$261,113.40	\$298,082.11
Professional/Technical	\$33,018.56	\$20,958.10	\$30,010.02	\$44,821.88	\$45,378.11	\$40,000.00
Staff Travel	\$5,315.20	\$590.19	\$4,210.22	\$5,052.25	\$2,737.37	\$2,500.00
Utilites	\$512.74	\$542.70	\$253.94	\$330.00	\$460.45	\$500.00
Other Purchased Services	\$54,132.01	\$76,550.66	\$77,205.49	\$74,501.27	\$77,994.65	\$82,000.00
Supplies, Materials + Media	\$29,799.00	\$25,899.04	\$39,437.95	\$5,453.49	\$2,003.79	\$2,500.00
Other Expense & Indirect	(\$62,168.92)	(\$87,967.65)	(\$28,063.61)	(\$107,197.97)	(\$65,757.16)	(\$95,000.00)
	<b>\$647,920.00</b>	<b>\$666,594.13</b>	<b>\$719,675.49</b>	<b>\$749,191.85</b>	<b>\$765,256.84</b>	<b>\$759,387.61</b>

# LPSD Lens

Jobs openings (where appropriate) are posted as “LPSD location To Be Determined” so we are not limiting applicants, yet local placement is the priority.

Through conversations with folks who have worked for or with LPSD over the years, the lens through which LPSD viewed maintaining folks in an environment where other school districts in the region and across the state were struggling to hire and maintain folks, was to keep individuals who were doing their work with integrity, and in the best interest of the students and the organization.

(Job Descriptions in Boardbook for this meeting)

## Teacher Housing Unit Information

2024-2025 vacant Housing units

CHIGNIK LAGOON (1) East 2 br RT	641.88	736	CHIGNIK LAGOON
CHIGNIK LAGOON (2) Middle 2 br	595.38	696	CHIGNIK LAGOON
CHIGNIK LAKE (1) 3br house	817.54	1165	CHIGNIK LAKE
KOKKHANOK (4) 2 story dup. W	747.47	1104	KOKKHANOK
KOKKHANOK (6) itinerant 1 bedroom, duplex	387.18	360	KOKKHANOK
LEVELOCK (2) 1st floor rt side	548.58	680	LEVELOCK
NONDALTON (7) Triplex 3 - 2 br (Meter # 6096583)	826.17	1291	NONDALTON
NONDALTON (4) by runway - 2 br	681.73	856	NONDALTON
PERRYVILLE (2) House 3 br	736.18	1020	PERRYVILLE
PERRYVILLE (3) Old School-middle front	688.36	976	PERRYVILLE
PERRYVILLE (4) Old School SW back	634.57	646	PERRYVILLE
PORT ALSWORTH (5) 2014 duplex-left side	876.81	1343.5	PORT ALSWORTH
PORT ALSWORTH (1) duplex lf side	700.99	914	PORT ALSWORTH
PORT ALSWORTH (2) duplex RT side	701.00	914	PORT ALSWORTH
PORT ALSWORTH (6) 2018 duplex -right side	730.70	1053.5	PORT ALSWORTH
PORT HEIDEN (5) Shop conversion	559.52	688	PORT HEIDEN
PORT HEIDEN Tribal Unit (Duplex)	928.77		PORT HEIDEN

Current policy on housing unit rental to non-teacher employees is not to compete with local businesses unless:

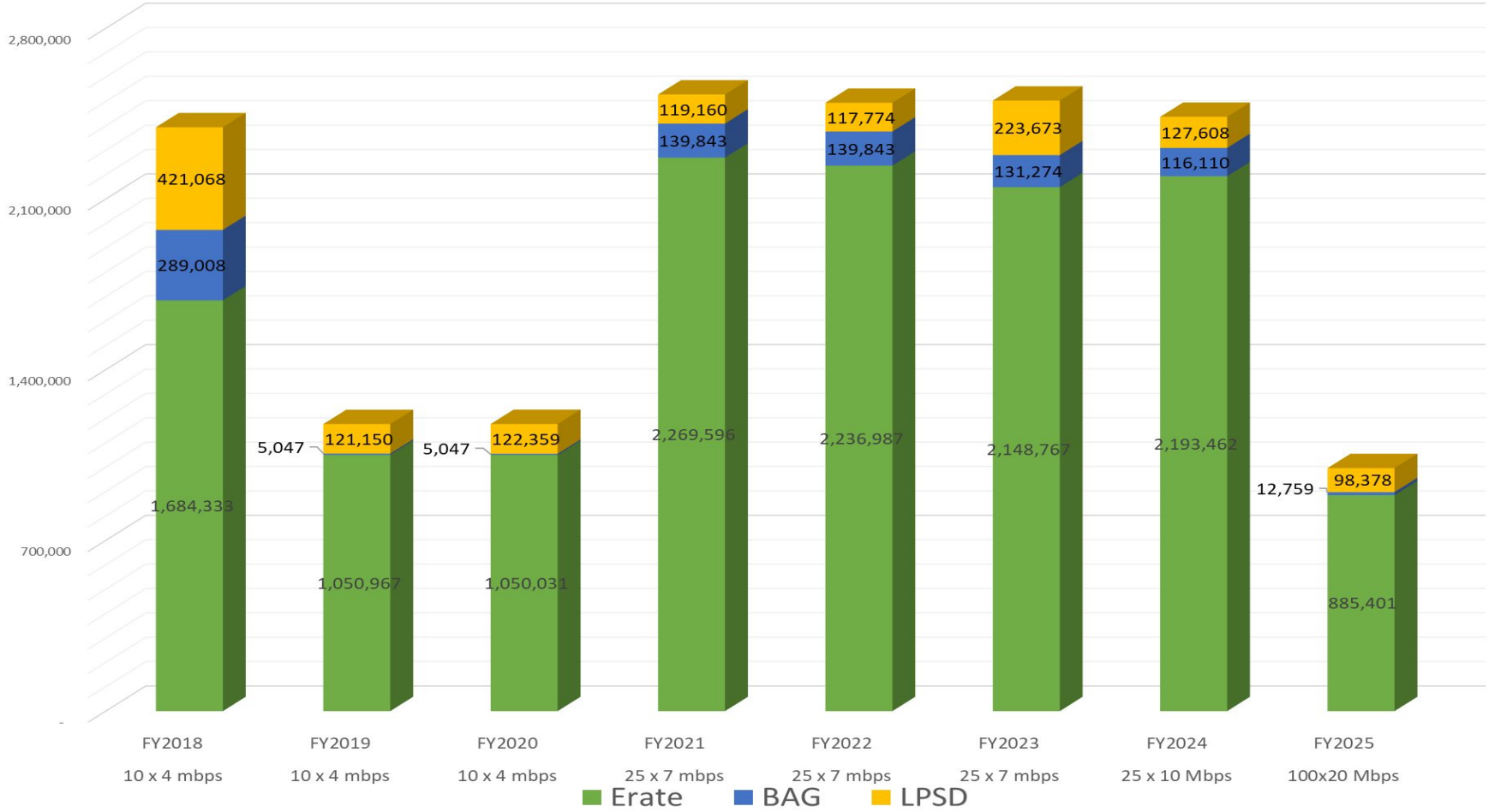
- Day use when local B&B or lodge accommodations are not available
- Long-term community projects with written request from local village, tribe or city entities
- Emergency classified hires
- Priority to district itinerate staff, student teachers and tutors (tutor housing is charged to the Migrant program \$6,433 FY24)
- Day use occupants can choose local student government or LJMSF for the donation, Accountant invoices occupants, accept credit cards through my school bucks. \$120/per day/person minimum

### External Lease History

- FY25 South Central Foundation NON and KOK
- FY25 Chignik Lagoon electricians CLVC project
- FY24 Chignik Lagoon fuel farm project \$41,400
- FY24 Chignik Lagoon itinerate village administrator \$3,600
- Frequent day use at Chignik Lake, ANTHC staff, ADF&G
- FY22 Perryville runway project \$5,247
- Prior years Levelock power generation project, Chignik Lagoon Hydro, Perryville



# Internet by Source of Funding



# Revenue Considerations

90% of LPSD funding is from student enrollment

Discussion on revenue ideas...

# Budget and Transparency Software

An option for consideration is the purchase of software to assist in development, distribution, review, comment and transparency for the district budget process.

Association of School Business Officials International (ASBO) provided information for software called CLEARGOV, it is tailored to both the ASBO and Government Finance Officers Association (GFOA) established best practices in governmental budgeting.

The links provide demonstration information of the software. Operating Budget, Personnel Budget, Digital Budget Book and the Transparency. A demo can be presented alongside potential costs December committee meeting.

[DBB Example](#)

[DBB Example](#)

[Transparency Example](#)

# Takeaways...

→ What to focus on for December meeting

→ Next meeting date

- ◆ Thursday, December 5, 2024 12:00 PM - 4:00 PM in person @ BBNC ANC
- ◆ Board meeting in person the following day, Friday, December 6, 2024 @ BBNC ANC