

Date: February 2, 2024  
To: LPSD School Board  
From: Laura Hylton, Finance Director  
RE: February Board Report

## **Budget**

FY24 budget revision will be completed for the board to approve at the March meeting. Second semester positions are all filled, actual salary and benefit information is complete. Health insurance costs are being updated after renewal completion. Efforts to reduce costs are continual.

We are reviewing the Business Costco information for use in breakfast and lunch, student stores, CTE and other fundraising and district operations. More information coming soon.

## **School Nutrition Conference**

The annual School Nutrition Conference was January 22-25 in Anchorage. Theresa, Tammi and I participated in training and the food show. Theresa Wilson taught the ServeSafe certification class at the pre-conference on Monday and proctored tests on Thursday. Good information on grants, operations and legislative priorities. AK SNA is partnering with Dr. Katie Wilson, Executive Director of Urban School Food Alliance and former USDA Deputy Undersecretary of Food, Nutrition, and Consumer Services, to develop detailed cost information of the State of Alaska to provide to USDA to tell our story and provide cost data to advocate for added funding for Alaska. Dr. Wilson is an incredible advocate for School Food Programs and worked 23 years school kitchens in rural Wisconsin.

USDA audited all the COVID years for meals served and adjusted the USDA Commodities allocations resulting in a reduced Alaska allocation. Counting and claiming every meal served is critical to increasing the allocations for future year.

The food show as interesting and gave Tammi and I a chance to visit with our vendors and ask for assistance finding products, for example potentially replacing #10 cans of beans with freeze dried refried beans to reduce shipping weight and cost.

## **Grants**

The Impact Aid application was submitted in January, thanks to all who participated in identifying property information. Summary information will be distributed to schools and tribes. Eligibility increase slightly over last year.

DEED is conducting the first round of COVID funds audits and LPSD's information is due in late February for review.

ERATE conducted audits of 2021 and 2022 invoices and our preschool usage allocation was not considered during the review as valid deduction of PK usage by the reviewers. We had several reviewers over 14 months and I worked with the State ERATE Coordinator to file an appeal to the determination. We did allocate usage as ineligible based on PK usage, ERATE does not provide a required framework for deducting PK internet usage and it seems the reviewer(s) did not consider our deduction for some reason. Assessment of repayment was made by ERATE based on number of students not usage. We are appealing the determination.

## **ERATE for FY25**

ERATE forms 470 – Request for services, are in progress and we expect to file them in the next day or two. Sam has worked with his technology contact to review Starlink and other low earth orbit internet delivery as well as our own experience with the preschool Starlink connections we are utilizing this year. The experience is good overall and we are excited for the potential of lowering the cost and increasing the bandwidth. LPSD has experienced very few outages this year due to DRS layered systems and our Starlink connections.

## **Service Contracts**

Service contracts for business services and technology are being evaluated, reviewing staff workloads and effective management. As transitions are taking place and CTE needs are changing and expanding reevaluation of our ability to provide services and preserve partnerships is critical as we plan for FY25 and future years.

## **Legislative Work**

Developing relationships with our legislators and explaining our needs and cost increases will be imperative to developing funding for FY25. Parent, student, board and staff all need to share our stories with our legislators. Without constituent input school funding increases will not move forward. Politics cannot be separated from the electorate, your input and vote matters.

**Financial Report attached.**

**Lake and Peninsula School District**

**100 Board Report**  
**Fiscal Year: 2023-2024**

From Date: 7/1/2023 To Date: 2/6/2024

Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Budget Balance	% Budget
Instruction	100.000.100.000.000	\$4,331,350	\$1,882,751	\$2,448,599	\$2,124,485	\$ 324,114	7.48%
Lake View Home School	100.000.140.000.000	\$ 31,717	\$ 10,031	\$ 21,686	\$ 4,653	\$ 17,033	53.70%
CTE	100.000.160.000.000	\$ 535,143	\$ 435,353	\$ 99,789	\$ 219,705	-\$ 119,915	-22.41%
SPED direct instruction	100.000.200.000.000	\$1,116,625	\$ 510,966	\$ 605,659	\$ 603,535	\$ 2,124	0.19%
SPED special services	100.000.220.000.000	\$ 281,741	\$ 96,456	\$ 185,285	\$ 62,729	\$ 122,556	43.50%
Student support	100.000.300.000.000	\$ 89,661	\$ 24,731	\$ 64,930	\$ 18,425	\$ 46,505	51.87%
Instructional Support	100.000.350.000.000	\$ 601,190	\$ 261,082	\$ 340,109	\$ 229,809	\$ 110,300	18.35%
Instructional Technology	100.000.360.000.000	\$2,614,556	\$1,445,549	\$1,169,007	\$1,303,861	-\$ 134,854	-5.16%
School Admin - Principals	100.000.400.000.000	\$ 845,232	\$ 421,976	\$ 423,256	\$ 544,458	-\$ 121,203	-14.34%
School Support - Secretaries	100.000.450.000.000	\$ 94,496	\$ 46,136	\$ 48,361	\$ 72,256	-\$ 23,896	-25.29%
District Admin - Superintendent and Board	100.000.510.000.000	\$ 580,303	\$ 367,543	\$ 212,760	\$ 99,777	\$ 112,983	19.47%
District Admin - Business Services	100.000.550.000.000	\$ 637,260	\$ 502,211	\$ 135,048	\$ 334,628	-\$ 199,580	-31.32%
Maintenance and Operations	100.000.600.000.000	\$2,630,465	\$1,734,782	\$ 895,683	\$ 868,945	\$ 26,738	1.02%
Student Activities	100.000.700.000.000	\$ 500,509	\$ 225,400	\$ 275,109	\$ 28,893	\$ 246,216	49.19%
Other Fund TRS & PERS OB	100.000.760.000.000	\$ 0	\$ 274	-\$ 274	\$ 319	-\$ 593	0.00%
Other Fund TRS & PERS OB	100.000.790.000.000	\$ 0	\$ 2,523	-\$ 2,523	\$ 4,280	-\$ 6,803	0.00%
Food Service Transfer	100.000.900.000.000	\$ 280,000	\$ 0	\$ 280,000	\$ 0	\$ 280,000	100.00%
<b>Grand Total:</b>		<b>\$15,170,247</b>	<b>\$7,967,764.04</b>	<b>\$7,202,483.37</b>	<b>\$6,520,758.85</b>	<b>\$ 681,724.52</b>	<b>4.49%</b>

**Notes:**

This line item is significantly over budget at this time, increased liability insurance costs and unposted indirect cost from grants are the cause.

District Admin - Business Services

CTE CTE funding from external sources is included in the costs listed, added CTE revenue and cost savings will offset the

All line items will be adjusted to reduce budgeted travel and cost saving measures to balance April budget expenses to actual costs.

Budget estimates for salary and benefits will be updated for actual placement and increased health costs.