

Date: January 7, 2020  
To: LPSD School Board  
From: Laura Hylton, Finance Director  
RE: January Board Report

### **Food Service Audit**

The Dept. of Education conducted an audit of our food service program in November and the program pasted with amazing scores. Only one finding and one upcoming review of our wellness plan required for the first time in 2020. The finding was related to our automated counting and claiming system, the previous auditor was not ready to rely on the system and gave guidance from that perspective. The current auditor reviewed the system and found it to be meeting all the requirements, this resulted in a minor change to how we process claims.

I am very happy with how this process went and want to recognize all the work that Theresa Wilson and Tammi Stroede do to keep the program viable and complete the audit process. They were both extremely busy this fall with all the extra audit work. Cooks, principals, head teachers and lunch count folks all contributed to a great program review. Thank you to everyone who had a part in this process! Nondalton, Levelock and Newhalen all had onsite reviews of their breakfast and lunch programs.

The corrections have been completed and the audit closed out.

### **Cash Management & Year End Health Claims**

With the large volume of health claims in 2019 cash management has been a challenge this fall. Reimbursement for large claims takes 30-45 days to complete and most of the year payments are held until funds are received. At year end on 12/31/2019 the stoploss contract requires all claims to be funded and the reimbursements take 30-45 days to come in. At 12/31/19 claims that required funding exceeded \$1 million dollars. As a result, funds needed to be transferred from our investment account to cover the cash needs until reimbursement comes through.

General cash needs have been tight due to slow grant approvals and availability of those reimbursements. Late in December we finally cleared all the issues with DEED on our Title grants and reimbursements are expected in the next week or so. Impact Aid payments are expected sometime in January.

### **Federal Programs Audit**

Our ESSA audit is the first week of February and likely slowed the process for grant approvals this year. We also have a new reviewer this year which increased the scrutiny and issues. Data files have been submitted and our review meetings will be conducted via distance in February, Newhalen and Port Heiden are the selected review sites for interviews.

Financial report attached.

**Lake and Peninsula School District**

100 Board Report  
Fiscal Year: 2019-2020

From Date: 7/1/2019 To Date: 1/7/2020

Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Balance	% Budget
Instruction	100.000.100.000.000	\$4,287,535.00	\$1,649,656.93	\$2,637,878.07	\$2,501,818.78	\$136,059.29	96.83%
Lake View Home School	100.000.140.000.000	\$0.00	\$10,858.67	-\$10,858.67	\$20,218.64	-\$31,077.31	#DIV/0!
CTE	100.000.160.000.000	\$256,310.00	\$140,935.70	\$115,374.30	\$87,653.52	\$27,720.78	89.18%
SPED direct instruction	100.000.200.000.000	\$1,261,126.00	\$411,185.48	\$849,940.52	\$699,018.91	\$150,921.61	88.03%
SPED special services	100.000.220.000.000	\$199,816.00	\$25,452.19	\$174,363.81	\$1,700.00	\$172,663.81	13.59%
Student Support	100.000.300.000.000	\$34,845.00	\$7,083.51	\$27,761.49	\$8,512.49	\$19,249.00	44.76%
Instructional Support	100.000.350.000.000	\$439,754.00	\$226,288.36	\$213,465.64	\$305,564.08	-\$92,098.44	120.94%
Instructional Technology	100.000.360.000.000	\$1,513,283.00	\$655,487.10	\$857,795.90	\$842,853.38	\$14,942.52	99.01%
School Admin - Principals	100.000.400.000.000	\$708,813.00	\$310,949.69	\$397,863.31	\$472,983.95	-\$75,120.64	110.60%
School Support - secretaries	100.000.450.000.000	\$133,197.00	\$30,351.54	\$102,845.46	\$50,436.58	\$52,408.88	60.65%
District Admin - Superintendent and Board	100.000.510.000.000	\$613,792.00	\$239,200.33	\$374,591.67	\$135,390.81	\$239,200.86	61.03%
District Admin - Business Services	100.000.550.000.000	\$656,141.00	\$345,658.87	\$310,482.13	\$385,452.34	-\$74,970.21	111.43%
Maintenance and Operations	100.000.600.000.000	\$2,615,424.00	\$1,486,095.39	\$1,129,328.61	\$937,061.33	\$192,267.28	92.65%
Student Activities	100.000.700.000.000	\$394,790.00	\$171,652.12	\$223,137.88	\$63,649.35	\$159,488.53	59.60%
Other Fund TRS & PERS On-behalf	100.000.760.000.000	\$0.00	\$801.35	-\$801.35	\$1,180.44	-\$1,981.79	0.00%
Other Fund TRS & PERS On-behalf	100.000.790.000.000	\$0.00	\$5,254.06	-\$5,254.06	\$7,793.57	-\$13,047.63	0.00%
Food Service Transfer	100.000.900.000.000	\$310,000.00	\$0.00	\$310,000.00	\$0.00	\$310,000.00	0.00%
<b>Grand Total:</b>		<b>\$13,424,826.00</b>	<b>\$5,716,911.29</b>	<b>\$7,707,914.71</b>	<b>\$6,521,288.17</b>	<b>\$1,186,626.54</b>	<b>91%</b>

Budget revision to move part of LVHS princ to function 140 will review based on time worked.

Budget was based on closing Chignik Lake school will be corrected on revision.

Instructional support budget does not reflect part of testing coordinator or leadership mentor.

School Admin - two additional head teachers and placement adjustments

Business services will reduce when grant Indirect Costs are posted.