

**THE LAKE AND PENINSULA SCHOOL DISTRICT**  
**Regular Meeting AGENDA**  
**December 11, 2014, 3:00 PM**

Agenda

1. CALL TO ORDER	
a. Pledge of Allegiance	
2. ROLL CALL	
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**The Lake and Peninsula School District**  
**Regular School Board Meeting Minutes**  
*November 13, 2014*  
*Teleconference/King Salmon, AK*

**1. CALL TO ORDER**

Board Vice President Patty Alsworth called the Regular Meeting of the Lake and Peninsula School Board to order at 10:00 AM.

**PLEDGE OF ALLEGIANCE**-Not Recited

**OATHS OF OFFICE:**

Harry Ricci and Shannon Johnson-Nanalook recited their oath of office. Patty welcomed the new members to the Lake and Peninsula School Board.

**2. ROLL CALL**

Roll Call: Harry Ricci, Gerda Kosbruk, Stacy Hill, Patty Alsworth, Austin Shangin, Sue Evanoff, Shannon Johnson-Nanalook

**3. INTRODUCTION OF VISITORS**

Ty Mase, Superintendent

Laura Hylton, Business Manager

Amber Kresl, District Information Officer

Rick Luthi, Chief Operating Officer

Teleconference Participants: Kelsey White/KOK, Kirsten Buckmaster/PTH

**4. APPROVAL OF CONSENT AGENDA ITEMS**

**a. Previous Minutes**

**MOTION:** to approve 10/30/14 minutes; moved Ricci, second Evanoff

**DISCUSSION:** None

**VOTE:** voice vote; all in favor, motion approved

**b. Check Registers: None to present at this time**

**DISCUSSION:** Patty stated that the registers have been seen and approved by the signers.

**5. ORDERING OF AGENDA**

**MOTION:** to approve agenda; moved Hill, second Shangin

**DISCUSSION:** None

**VOTE:** voice vote; all in favor; motion passed

**6. COMMUNICATIONS**

**a. Site Reports-October**

**Discussion:** Mase spoke about Turkey Shoots and liabilities with this activity.

**b. LSAC Minutes- October**

**Discussion:** Mase pointed to the amount of unfilled classified positions, asked for support of board to help in locating individuals to fill those slots, as well as the shrinking student numbers across the district. Patty spoke to the classified issue and would like to table to the Dec. Work-session.

c. **PTA Letter: Copper for Kids-**

**Discussion:** Mase spoke to the unique fundraising efforts by PTA in salvaging copper during the school construction with a raised estimate of \$5,000.

**7. DELEGATIONS**

a. **Lake and Peninsula Borough**-None

b. **LSAC Representative**-None

c. **Student Report**-See below

d. **Principal/Head Teacher:**

Kirsten Buckmaster/PTH: Spoke to the school year thus far as well as Natalia (10<sup>th</sup>) spoke to the carnival, movie nights, weekly Russian lessons, and DC Close-up & CTE travelers.

Kelsey White/KOK: Spoke to the wonderful opportunity to have served as a tutor and now as a teacher within the district, as well as some student input from (4<sup>th</sup> & 6<sup>th</sup>) spoke to yupik classes, carnival, and after school clubs.

e. **Public Comments:** None

**DISCUSSION:** Board expressed appreciation to the teacher and student comments.

**8. REPORTS**

a. **School Board Committee Report:**

Alsworth presented some proposed changes to the Linda Johnson Scholarship bylaws. She would like for the Board to approach approval of the changes during the Dec. Board Meeting.

b. **AASB Conference Share:**

Ricci and Johnson-Nanalook spoke to their participation during the annual AASB conference in Anchorage. Johnson-Nanalook expressed interest in sending a student government representative to future AASB conferences.

**9. UNFINISHED BUISINESS**

a. **Facilities/Maintenance Report**-Tim

b. **Technology Report**-Rick

c. **Curriculum Report**-Bill

d. **Special Education Report**-None

e. **Assessment**-Glenda

f. **Activities Report**-Ed

g. **Financial Report**-Laura Hylton Presented

h. **Shining Stars**-Amber Kresl Presented-Will be signed in Dec.

i. **Other-Personnel**-Rick Luthi Presented

**DISCUSSION:** Mase spoke to all reports. Evanoff spoke to the PIP lighting upgrades.

**10. NEW BUSINESS**

a. **Board Policy- 1<sup>st</sup> Reading**

**DISCUSSION:** Luthi wanted to bring these to the board's attention and asked for comments and recommendations be brought to Dec. meeting for 2<sup>nd</sup> reading.

**11. PERSONNEL**

a. Certified Contract Approval

Kathy Shanahan	Teacher Chignik BaY	\$29,905.50
Laura Morris	Teacher Pilot Point	\$25,578.35

b. Certified Contract Adjustment

Colleen Gabriel	Education	\$58,867.18
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**MOTION:** to approve all approvals and adjustments; move Evanoff, second Shangin

**DISCUSSION:** None

**VOTE:** Roll Call-Evanoff/yes; Shangin/yes; Hill/yes; Johnson-Nanalook/yes; Ricci/yes; Alsworth/yes; motion passed

c. Resignations-None

d. Other-None

**12. MISCELLANEOUS-None**

**13. SUPERINTENDENT'S REPORT**

Mase discussed his report: student numbers, ANE Grant and tutor recruitment.

**14. FUTURE AGENDA ITEMS AND MEETING DATE**

- a. December 11/Anchorage
- b. January 8-9/Alyeska (ANE Grant)

**15. ADJOURNMENT-11:03 PM**

**MOTION:** to adjourn the meeting; moved Hill, second Johnson-Nanalook

**DISCUSSION:** None

**VOTE:** voice vote; all in favor; motion passed

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014  
BY THE LAKE AND PENINSULA SCHOOL BOARD.

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Board Clerk

**Monthly Site Report**  
**Site: Meshik School @ Port Heiden**  
**Month: November**  
**TO: Ty Mase, Superintendent**

FROM SITE ADMINISTRATOR: Derek Luke  
DATE: 11-24-14

**OUTSTANDING ACTIVITIES OR EVENTS:** Miss Buckmaster is continuing to offer Russian Club and it continues to be a success. Miss Kasie and our student government are still putting together many kinds of events (movie nights, bazaars, pizza nights, etc...). Mr. Luke's completed construction of a Lego Mindstorms robot, did basic programming, and is about to start a different robot. Miss Buckmaster's Christmas play is being practiced and classes have begun preparing the props and set for the performance

**LSAC ACTIVITY:** We were unable to have an LSAC meeting in November. The next is scheduled for December – no date yet.

**PERSONNEL:** Charles Clayton is moving into the roaming VPSO position (we are very glad for that) – but we will need to find a classroom aide to replace him. The school is also in need of a preschool teacher as Elizabeth Clayton is still out of the village for medical reasons. We still need to hire for various positions (sub cook, sub bus driver, sub custodian, sub teacher, PE/Health aide, night gym aide, etc...).

**PERSONAL/SOCIAL/HEALTH:** High school students have been having volleyball practices and are ready to travel to the Lagoon. Mr. and Mrs. Nef have left Port Heiden to have their baby – we are all very excited for them!

**STANDARDS BASED SYSTEM:** PTH staff and students continue to work with the standards and use them to best suit the needs of our school, community, and students.

**TECHNOLOGY PROGRESS:** Our iPads, laptops, and Mac Minis are okay. We have had several broken power supplies. The school would still like to obtain a few more computers (to put us at 1:1 down to grade 3). We would like to see more bandwidth improvements for Port Heiden as students and teachers continue to experience interruptions in their online classes.

**CURRICULUM PROGRESS:** Students are continuing to progress through standards. Online classes are going well and we are always looking at ways we can improve them.

**FACILITY UPDATE:** We are really enjoying our new lights on the outside of the school. The school staff would like the school temperature ranges to be reset from the current range of 68-72 degrees down to a range of 66-72 as some of the teachers like their rooms just a little colder. We would also like the controlled environment to stay operational longer in the day so that we can continue to work in the school after hours. It gets very cold once the system shuts off for the night. Another solution to this would be to offer high-speed Internet for teacher housing.

**TRIPS PLANNED:** None

**VOLUNTEER REPORT:** We had community members come down to the school to teach the teachers how to skin sew. We also had a community member visit the high school class to teach them how to crochet so that they could make things to sell at the bazaar.

**PUPIL ATTENDANCE:** Attendance has dropped in PTH to roughly 12 students. We expect that number to go back up a bit because of family vacations and travel – we have been below 10 students at several points this month.

## Perryville School Monthly Site Report

**To: Ty Mase, Superintendent**  
**From: Lindsey Moore, Head Teacher PVL**

**Date: 11/26/14**

Sometimes, a person needs to take a step back from their busy life to reflect and listen to their heart. We sometimes forget the importance of paying a compliment or simply thanking those around us. Well, now is your time to stop and listen to your hearts. The staff at Perryville School is thankful for all the support and friendships that LPSD has given us. We appreciate every employee, board member, student, volunteer, and community member. We are who we are because of all of you! So thank you everyone! We appreciate you and all that you do from the bottom of our hearts!

Happy Thanksgiving!!

### **Outstanding Activities or Events:**

On October 31<sup>st</sup>, the student government held a Halloween fundraising carnival. The kids had a great time with all the games, events, and haunted house! It was a great turn out and success!

The elementary students have been learning Alaska's Native cultures and having a wonderful time with the unit. They learned an Aleutic song and dance that they preformed for the school. It was neat to see the students so engaged and participating in something so close to their culture. We do have a video of it and will try to send it up so that you all can watch too.

The Perryville seniors attended the CTE program in Naknek and had a wonderful time. Congrats to Eric Kosbruk who received top welder! Thanks to all the staff who put this wonderful event together.

**LSAC Activity:** Still under construction.

**Personnel:** The Perryville staff works together as a team, and if you visit our school you will see what a fabulous job they do! Our school runs smoothly and efficiently because of our outstanding staff and volunteers. Key to a positive working environment- communication!!!!

**Curriculum and Technology:** Online courses are running normally! A special shout out to thank the Universities involved in online tutoring. Our selected students have been enjoying their sessions and look forward to continuing them after the holiday break.

**Facility/Maintenance:** Everything is up and running great!

**Early Release Notes:** The staff continues to work diligently on creating the new assessments for the common core switch.

**Eagle Population:** We have a solid 31 eagles attending.

Monthly Site Report  
Site: Pilot Point  
Month: November

**TO: Ty Mase, Superintendent**

FROM SITE ADMINISTRATOR: Chris Jencks

DATE: November 26, 2014

**OUTSTANDING ACTIVITIES OR EVENTS:**

This month our Student Government sponsored two Family Fun Nights. The event is designed to promote parent/child interactions and conversations while playing a board or table game together. The event also serves as a fundraiser for Student Government, as a small admission fee is charged. Snack foods were provided at both events. During the second event the Student Government made chocolate ice cream to sell. Needless to say, the events are a hit here in Pilot Point.

**LSAC ACTIVITY:** The second meeting was held a week early to allow the principal to attend. Debbie Matson withdrew her resignation, while Barney Wise submitted his. The principal shared information about a recent conference she attended and an update of what is going on in the Department of Education in Juneau. The next meeting is scheduled for December 8<sup>th</sup>.

**PERSONNEL:** We are happy to have identified a community member who is interested in the Preschool position, Brianna Griechen. She has held the position in the past and will be an excellent addition to our school staff. She is currently in the process of completing the paperwork.

**PERSONAL/SOCIAL/HEALTH:** Students received TB test this month.

**STANDARDS BASED SYSTEM:** Common Core Math had been a bit of a challenge for the teachers in the past. We are happy to report that we have discovered some very good online resources that aligns the standards to specific learning activities/lessons and has even correlated the standards to IXL, which is a computer based practice program that the district uses. This makes the teaching of math a more integrated and fluid process.

**TECHNOLOGY PROGRESS:** This month we had on site visit from, Sam Rigby of our Tech Support staff. We appreciated having him fix our glitches and update our computers. Most of all it was the installation of a Mimio device, in the primary room that was his greatest contribution to bringing technology to our students. This gadget renders a simple whiteboard into a Smartboard! Thank you, Sam!!!

**CURRICULUM PROGRESS:** Interventions have been established and are running according to the plan and schedule. Our classroom aide plays a large role in ensuring that the special needs of all of our students are being met.

**FACILITY UPDATE:** The lights at Pilot Point have been switched over and everyone appreciates the brighter, whiter light. The staff is particularly pleased with the automatic timers that the lights are on.

**TRIPS PLANNED:** We have one student who will be attending the Volleyball Tournament at the Lagoon next week.

**PUPIL ATTENDANCE:** Overall attendance is up to 88%, an increase over last month's rate of 76%. Seven of our 13 students had perfect attendance this month.

# Kokhanok School November Site Report

**TO:** Ty Mase, Superintendent

**FROM:** Nicole Metzgar, Principal-Teacher

**DATE:** 11/28/14

**LSAC ACTIVITY:** LSAC did not meet this month, but did hold elections. Kokhanok LSAC members are: Shirley Nielson, Peducia Andrews, Brittany Rush, Laura Andrews, and Beth Hill.

## OUTSTANDING ACTIVITIES OR EVENTS:

- November 5-6: Parent Teacher Conferences. Kokhanok School had 100% participation at PT Conferences this year.
- November 3: Volleyball practice started. All six of Kokhanok's 8<sup>th</sup>-12<sup>th</sup> graders are participating in volleyball this year.
- Yupik Class: Peducia continues Yupik instruction. Students are learning Silent Night in Yupik for the Christmas Program.
- November 16-21: Nick Wassillie attended CTE where he received 4 college credits.
- November 25: Community Thanksgiving Feast Sponsored by Kokhanok Student Government



Abby with Tanalian Aviation landed at the school and taught students about being a helicopter pilot on Monday, November 24<sup>th</sup>.

## VOLUNTEER REPORT:

- Shirley Nielson, Beth Hill, Janessa Woods, and Peducia Andrews helped student government prepare and cook the Thanksgiving Community Feast.
- Jessie Wilson, Ockie Mike, Sonia Delkittie, and Moses Mike continue to volunteer their time to supervise gym night.

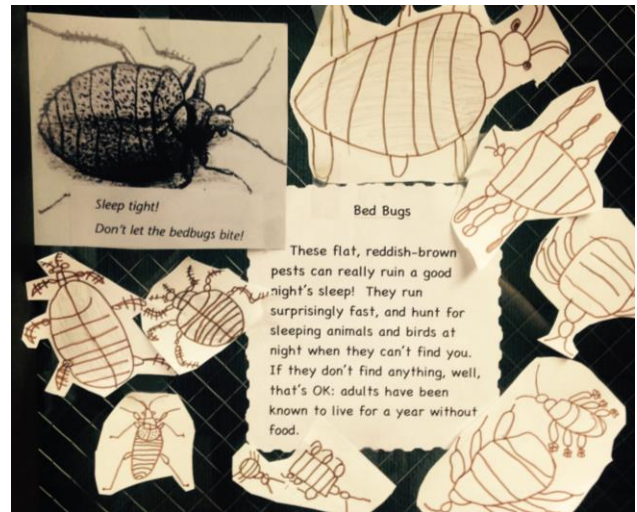
**PUPIL ATTENDANCE:** We dropped one preschooler this month: P3/P4: 9 students; K-12: 24 students; TOTAL: 33 Students

**FACILITY UPDATE:** Mechanics visited this month and fixed leaky seals in both of our school vehicles.

2<sup>nd</sup> graders, Rayden Woods and Dylan Eknaty strike a pose during their study of frost during science class.



**TECHNOLOGY:** Kokhanok School has a SMART board in every classroom. Teachers continue to discover creative ways to utilize them in their daily instruction.



The only bed bugs spotted in school this month were the ones drawn by the students.

**EARLY RELEASE AGENDA NOTES:** Creating District Level Assessments & Completing Mandated Trainings.



"Is it time to eat turkey?" The preschool class along with their teachers, Brittany Rush and Jessie Wilson, can't wait to feast. If you look close, you can see janitor, Leonard Cobb, working hard in the background. Kokhanok School is a better place because of the all of the dedicated, friendly, and reliable staff.

**Levelock School Monthly Site Report  
November 2014**

**TO:** Ty Mase, Superintendent  
**FROM:** Catherine Pusch, Principal/Teacher  
**DATE:** 12/1/14

**OUTSTANDING ACTIVITIES OR EVENTS:**

- Krista Hanson has completed all graduation requirements (we are waiting for a grade on a final paper) and we are hoping to have a graduation ceremony for her on December 13<sup>th</sup>.
- Karen Chuckwak and Adam Tunding were our students of the month for October. Both students are hard workers and are great examples of what it looks like to be safe, responsible and respectful at Levelock School.
- We had 13 students in the October and 13 students in November who had perfect attendance. They, along with our Student's of the Month, all made personal pan pizzas to celebrate their success. This twice the amount of students with perfect attendance from September; way to go Vikings!

**LSAC ACTIVITY:**

- LSAC did not meet in November. We have only one returning member and hope to have elections soon.

**PERSONNEL:**

- All positions are filled.

**PERSONAL/SOCIAL/HEALTH:**

- Fluoride treatments were continued this month. The dental team was here and talked with students about the importance of good oral hygiene.

**STANDARDS BASED SYSTEM:**

- Students are continuing to work on the standards for all levels.

**TECHNOLOGY PROGRESS:**

- Tutoring continues to be a success in Levelock. We have 6 students currently tutoring and they are all showing progress.
- Our elementary Smartboard is scheduled to arrive tomorrow. We are very excited to have it up and running soon!

**CURRICULUM PROGRESS:**

- Students are moving forward in the curriculum and standards. Parent teacher conferences were held on November 5<sup>th</sup> and 6<sup>th</sup>. Every student in the school had a parent or guardian come to conferences and meet with teachers.

**FACILITY UPDATE:**

- New lighting was installed on the outside of all school buildings. It has greatly increased visibility.
- We are awaiting parts for our leaking toilets; a few of them are nonfunctional. There are several work orders in process and all issues are being addressed.

**OTHER:**

- 

**EARLY RELEASE:**

- 11/7- District assessments
- 11/14- Mandatory training
- 11/21- Site based
- 11/28- Thanksgiving break

**ATTENDANCE:**

- Levelock School has 30 students currently enrolled including 4 preschool students.
- We had 13/26 of our K-12 grade students had perfect attendance this month!

## **Nondalton School Monthly Site Report November, 2014**

**TO:** Ty Mase, Superintendent  
**FROM:** Ed Cox, Principal  
**DATE:** 12/1/14

### **OUTSTANDING ACTIVITIES OR EVENTS:**

- An invitational volleyball tournament was held on November 21 – 22. Teams from Port Alsworth and Kodiak were invited to the event. The mixed 3 and mixed 6 competition was enjoyed by all players and by the community.
- On Wednesday, November 26, a school wide incentive / reward assembly was held. Student birthdays for the month were recognized. Excellent school wide attendance percentage for the month was also celebrated.

### **LSAC ACTIVITY:**

- Elections were held on November 12; 4 of the 5 seats were filled. A brief LSAC meeting was held on November 17; the newly elected committee members each signed their Oath of Office. There was a brief discussion about the correct process to fill the remaining open seat. A date was not set for the next meeting but it will be in January after school resumes.

### **PERSONNEL:**

- A new pre-school aide has been hired and is doing an excellent job. The transition to a new aide was smooth with no disruption in the pre-school routine.

### **PERSONAL/SOCIAL/HEALTH:**

- There is no major health or social issue at present.

### **STANDARDS BASED SYSTEM:**

- Student groups are established, intervention activities in place. On-line tutoring has been very successful so far this year. Instruction is being adjusted to meet the Common Core guidelines.

### **TECHNOLOGY PROGRESS:**

- The required numbers of student computers are on site and available for student use. The system is working smoothly. Internet issues such as limited bandwidth problems seems to occur much less frequently.

### **CURRICULUM PROGRESS:**

- Students are grouped by subject and level. Students are moving through the required standards. The new common core standards are being addressed.

### **FACILITY UPDATE:**

- The facility is in good condition overall. The gymnasium lights and building exterior lights are in the process of being upgraded.

### **EARLY RELEASE:**

- 11/7 – Blackboard committee meetings
- 11/14 – Mandatory training, blood born pathogens
- 11/21 – Interventions, committee work

### **ATTENDANCE:**

- Nondalton currently has 28 students including 3 in pre-school.
- Through the INNEC attendance incentive program students in Nondalton have earned a total of \$119.00 in credits for their families for the month of October.
- Attendance percentage:
  - August – 92%
  - September – 95%
  - October – 96%
  - November – 97%

## Monthly Site Report

To: Ty Mase, Superintendent  
From: April LeFevere, Head Teacher, Egegik  
Date: November 26, 2014

Egegik enrollment is up to 13! The week before Thanksgiving we had a set of twins move to town to live with their grandmother. The elementary classroom is up to 5 now and the high school continues to have 8. We also have one preschool student.

Thank you to Laura Morris and Jeanne Roy for substituting teaching with us. Ms. Morris stood in for me while I was in Hawaii and Mrs. Roy was here last week while Mr. Johnson was in New York. Both ladies did a fabulous job and Mrs. Roy will be returning in December to sub for me while I cover sped responsibilities at Perryville and Port Heiden.

Mr. Johnson returned to class Monday, Dec. 1 and then packed up to take our volleyball team to the Lagoon on the 2<sup>nd</sup>...we have 4 traveling this year: Joey Baehm, Ethan Johnson, Emily Engelkes and Jacy Johnson. The Bears are pretty excited about this first jamboree of the year!

Academically, students are moving forward. The students in distance classes are keeping up and participating in their classes. As we approach the end of the first semester, most kids are on target to take mid-levels in math or have reached the expected midway point in their programs. Our students who are currently on interventions are showing some growth as well and we hope this continues to build momentum next semester.

Our facility itself is showing signs of growth too...with the new lighting, new windows and consistent custodial staff we feel really good about the shape of our old school as things are looking good and are fully operational! Thanks to Tim and his crew as well as to Debbie.

Student Government has some activities coming up this month: a community potluck, pizza sale and Turkey shoot.

Dec. 15-18<sup>th</sup> we will be having Mr. Cyr from Naknek give presentations on various cultural activities such as bird watching, drum making and arrowhead construction. The week will culminate in a potluck in which students will display, report on and demonstrate their work from the week.

**Chignik Bay  
Monthly Site Report-September**

**To: Ty Mase, Superintendent**  
**From: Lori Koutsky, Head Teacher**  
**Date: November 30, 2014**

As November comes to a finish, we are happy to report: the community is supportive, student attendance is excellent, and attitudes are positive.

**ENROLLMENT:** We Are holding steady at 11 students enrolled.

**OUTSTANDING EVENTS**

- The high school students were CPR and First Aid qualified this month.

**PERSONNEL:**

Principal Kitza Durkop was here for site visit.

Lori Koutsky needed to leave early because of a broken arm.

**LSAC**

We were unable to hold a LSAC meeting this month because there were not enough members of the LSAC to hold a meeting.

**FACILITY:**

Ron Richter was here for a few days taking care of a few maintenance issues. He fixed the tiles in one of the rooms, the generator, and some bathroom issues.

**TRIPS PLANNED:**

We have a volleyball tournament scheduled for early next month. Warren Ashby, Brianna Tidwell, Dakota Anderson, and Alex Stepanoff will be representing our school.

Monthly Site Report  
Site: Newhalen School  
Month: November, 2014

To: Amber Kresl  
From: Site Administrator- Ed Lester  
Date: 12/1/2014

**OUTSTANDING ACTIVITIES OR EVENTS:** Zoe Anelon attended DC Close UP.

**PERSONNEL:** Henry Olympic has been hired as the girls basketball coach. Kimberly Katelnikoff has been our super substitute this month and has filled in at any position we needed.

**PERSONAL/SOCIAL/HEALTH:** A lot of students have started to think about their service projects as they prepare for spring.

**STANDARDS BASED SYSTEM:** Students continue to progress well in the SBS model and have made a fairly smooth transition into the Common Core Standards.

**CURRICULUM PROGRESS:** Teachers making a strong push to the end of the semester. We hope this will set our students up for success.

**TECHNOLOGY PROGRESS:** Sam Rigby has done a great job getting our hardware updated and filtering through a lot of old technology that has been stored.

**FACILITY UPDATE:** The community is very excited for the new gym expansion.

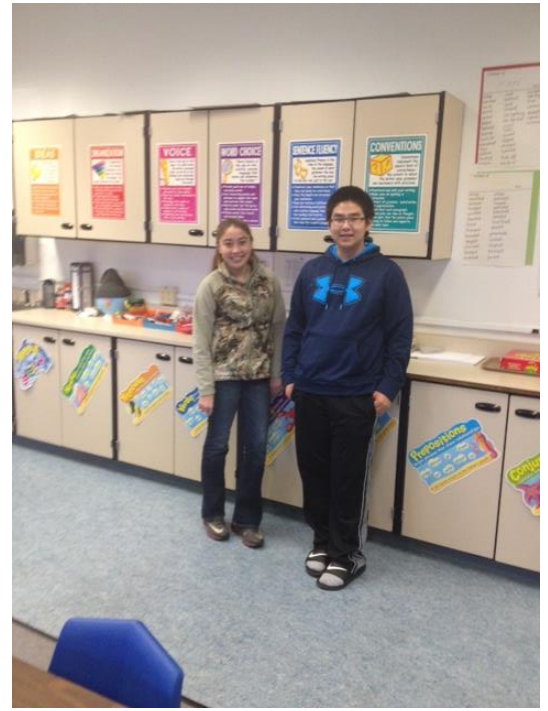
**LSAC ACTIVITY:** This month Shannon Nanalook resigned from the LSAC as she is now on the LPSD school board. We will be swearing in a new member at the next LSAC meeting.

**VOLUNTEER REPORT:**

**TRIPS PLANNED:** Volleyball players and wrestlers have been traveling around the region. Regionals are being held the weekend of 12/4 in New Stu for volleyball and Bethel for wrestling. We wish them all the best of luck!

**PUPIL ATTENDANCE:** Pupil attendance was down for the month of November.

**OTHER:**



**Local School Advisory Committee  
Meeting Minutes  
Wednesday October 15, 2014**

**Call to Order**

President Steven Kramer called the meeting to order at 4:35pm.

**Roll Call**

Present: Steven Kramer, Debbie Matson and Lori Ann Abyo.

Absent: Byron Wise

**Introduction of Visitors**

School Staff Chris and Paige

**Approval of Agenda**

Lori Ann Abyo makes a motion to approve the agenda and is seconded by Debbie Matson. All are in favor.

**Approval of Previous Meeting Minutes**

None

**Reports**

1. Principal- Not available
2. Head Teacher- The district is in search of a replacement for her. There are 13 students now. The school aide is quitting so will need to find someone for that position.
3. Elementary Teacher
4. Student Representative- Not available

**New Business**

1. LSAC Election- Seat E needs to be added to the election. Debbie Matson is resigning.
2. Teacher Temp- Discussed under head teacher.
3. Principal- Will be here on the 27<sup>th</sup> of October. LSAC should have a meeting then.

**Future Agenda Items**

None

**Date and Time of Next Regular Meeting**

November 3, 2014. Changed to October 27, 2014

**Public Comments**

**School Staff Comments**

**LSAC Members**

**Adjournment**

Debbie Matson motions to adjourn at 5:05pm and is seconded by Lori Ann Abyo. All are in favor.

LSAC Chignik Bay School

11/18/2014

Call to Order: 6:13 PM

Roll Call of Members: Ilane Ashby-Present, Monica Anderson-Present, Alana Anderson-Absent, Minnie Skonberg-Absent.

Approval of Agenda: Not enough people attending to vote

Approval of previous minutes: Not enough people attending to vote

Old Business: President: Minnie Skonberg, Secretary: Monica Anderson

Craft Fair information: Set date, place and time. Not enough members attending to vote

AA meet will be in Naknek

New business: New teacher: Kathy Shanahan

Student Teacher: Katelyn Tullius from UAA

Calendar: No meeting in Dec. as principal will be back to close to Nov. meeting

Comments:

Adjournment: 6:28 PM

**MEMORANDUM OF AGREEMENT  
CTE DORM PROJECT  
BETWEEN BRISTOL BAY BOROUGH SCHOOL DISTRICT AND  
THE LAKE AND PENINSULA SCHOOL DISTRICT**

**THE MEMORANDUM OF AGREEMENT (“MOA”)** is made and entered into and effective this \_\_\_\_ day of \_\_\_\_\_, 2014 by and between **BRISTOL BAY BOROUGH SCHOOL DISTRICT (BBBSD)** and **LAKE AND PENINSULA SCHOOL DISTRICT** (hereinafter “LPSD”).

WITNESSETH:

**WHEREAS**, BBBSD and LPSD desire to enter into this Agreement; **NOW, THEREFORE**, in consideration of the mutual covenants and agreements set forth herein, the parties agree as follows:

Purpose

- a. BBBSD and LPSD agree to create a short term residential program to operate a joint Career and Technical Education (CTE) program.
- b. BBBSD and LPSD enter into this agreement as a collaborative project as qualified for State funding under AS 37.05.315 through DCCED grants to Municipalities.
- c. BBBSD and LPSD agree to cooperatively operate a CTE program in the renovated bus barn indefinitely or until the program is dissolved by mutual consent or need.

Considerations

- a. BBBSD provides existing bus barn to be renovated into short term residential dorms.
- b. LPSD provides a match of \$100,000 in cash, materials and maintenance labor to facilitate renovations.
- c. Through CTE program funds LPSD provides CTE coordinator, session planning, instructors, equipment and materials.

Facility Use

The primary function of the dormitory will be to house CTE students however, it is understood that both districts may utilize the facility for other activities if they do not interfere with CTE phases and are deemed appropriate by both parties.

Operating Costs

Facility operation costs will be paid for through the CTE program funds consisting of donations, grants, school district appropriations, borough appropriations. In such case that there is inadequate funding through CTE, each district will mutually agree on a cost share for expenses in excess of CTE funds.

Heat and hot water provided through recovery heat agreement with NEA at \$0.85/square foot, building square feet is approx. 4,274. A separate electric meter is in place to capture electrical use.

### Mutual Indemnification

Except for the sole negligence of the Lake & Peninsula School District (LPSD) or Bristol Bay Borough School District (BBBSD), and to the fullest extent permitted by law, the each parties shall defend, indemnify, hold harmless and pay on behalf of the other party costs that occur from any and all claims demands, losses, and liabilities to or by any third party, including, but not limited to costs, attorney's fees, expenses and claims for any damages, contributions, or indemnification arising from, resulting from, or connected with operations provided by, or performed under this agreement by the indemnifying party, it's agents, sub-contractors, suppliers, and employees, even though such claims may prove to be false, groundless, or fraudulent. Allocation of cost shall be based upon the percentage of comparative fault by each party through arbitration, mediation, court allocation or mutual agreements.

### Insurance

Each party shall maintain insurance as will provide protection from claims set forth below and others, which may arise out of or as a result from the operations under this agreement, whether such operations are by the parties or by a sub-contractor or by anyone directly or indirectly employed by any of them, or by anyone for whose acts any of them may be liable. Restrictions, conditions or exclusions contained in the insurance contracts shall not reduce the obligations of either party under this agreement.

(a). Claims under worker's compensation, employers liability, disability benefits and other similar employee benefit acts which are applicable to the work to be performed under this agreement.

Claims for damages because of bodily injury, sickness, disease or death of any person other than employees.

Claims for damages insured by usual personal injury liability insurance coverage which are sustained (1). by a person as a result of an offense directly or indirectly related to the employment of such person by the parties, or (2). by any other person or entity.

Claims for damages, other than to the product supplied, or to the services performed, itself because of damage to or destruction of tangible property, including loss of use resulting there from.

Claims for damages because of bodily injury, including death of a person, or damage to property arising out of the ownership, maintenance or use of any motor vehicle or aircraft (if applicable).

Claims involving the parties contractual obligations and assumption of liability under this agreement. Liability insurance shall include at a minimum, all major divisions of coverage and be on a commercial general liability form including:

Premises/Operations Liability  
Products/Completed Operations Liability  
Personal/Advertising Injury Liability  
Fire Damage Liability  
Medical Payments  
Aircraft Liability including Passengers, if applicable.

(b).The insurance required in II including subsection (a.) shall be written for not less than the limits listed in (c). below or those limits required by law, whichever limit is higher. Insurance, whether written on an occurrence, or a claims-made basis, shall be maintained without interruption from the date of commencement of this agreement until termination.

(c). The insurance required in II including subsection (a). shall be written for not less than the following limits:

1. Worker's Compensation Insurance:

Statutory Requirements of the State of Alaska,  
Employer Liability Insurance limits of:  
\$1,000,000.00 each accident.  
\$1,000,000.00 disease each employee.  
\$1,000,000.00 disease policy limit.

2. Commercial General Liability Insurance: Form CG0001 04/13 or equivalent.

\$1,000,000.00 Combined Single Limit of Liability per Occurrence  
\$1,000,000.00 Personal/Advertising Injury Limit of Liability per Occurrence  
\$2,000,000.00 Annual General Aggregate Limit of Liability  
\$2,000,000.00 Annual Products/Completed Operations Aggregate Limit of Liability  
\$100,000.00 Fire Damage Limit of Liability Any One Fire  
\$5,000.00 Medical Payment Limit Any One Person

3. Aircraft Liability: (if applicable)

\$1,000,000.00 Combined Single Liability per Accident  
Bodily injury, including passengers and Property Damage.  
For all Owned, Hired or Non-Owned Aircraft.

4. Commercial Automobile Liability Insurance: Form CA0001 03/10 or equivalent.

For all Owned, Hired, and Non-Owned Automobiles.  
\$1,000,000.00 Combined Single Limit of Liability per Accident

(d). Worker's compensation insurance, and employers liability insurance shall be in compliance with the statutory requirements of the State of Alaska, and any other statutory obligation, whether federal or state pertaining to compensation of injured employees. The worker's compensation insurance and employer's liability insurance shall contain a waiver of subrogation provision in favor of the other party.

(e).The commercial general liability insurance shall include the other party as an additional insured as respects this agreement.

(f). Certificates of insurance acceptable to the parties shall be filed with each party prior to the commencement of the beginning of this agreement. The parties will be responsible for notifying the other party in writing, within five business days, if any of these policies are canceled prior to expiration.

Term

The term of this MOA is for a ten (10) year period beginning on its effective date. The term will be automatically renewed for another ten (10) years unless either party notifies the other party in writing of its intent that the MOA not be renewed. Such written notice must be provided at least ninety (90) days prior to the expiration of the ten (10) year term. Notwithstanding the above, this MOA may be terminated at any time by mutual consent of the parties set forth in writing.

Amendments/Assignment

This MOU shall not be modified or amended except by an instrument in writing signed by each entity that is a party to this MOA. Neither this MOA nor any rights or interests hereunder may be assigned or transferred, whether in whole or in part, without the prior written approval of each party, which approval each party can withhold at its sole and absolute discretion, and any assignment or transfer in violation hereof shall be null and void and of no force and effect.

Notices

All written notices between the parties shall be directed to the following addresses:

BBBSD – Bristol Bay Borough School District, 2 School Road, Naknek, AK 99633

LPSD – Lake and Peninsula School District, P O Box 498, King Salmon, AK 99613

**IN WITNESS WHEREOF**, the parties have executed this MOA as of the date set forth below.

**BRISTOL BAY BOROUGH  
SCHOOL DISTRICT**

By: William Hill

Title: Superintendent

Date: \_\_\_\_\_

**LAKE AND PENINSULA SCHOOL  
DISTRICT**

By: Ty Mase

Title: Superintendent

Date: \_\_\_\_\_

JOHN B. BRANSON  
P.O. Box 226  
PORT ALSWORTH, AK 99653-9999

Nov 3, 04

Dear Ty,

I called your office  
and spoke to Amber and asked  
her to pass on my concerns  
about the construction company  
at Port Alsworth and their  
burning of large amounts of  
plastic, styrofoam etc. etc.  
associated with the building  
of the new school here.

If they were building  
the same school in April  
I am sure they would not  
be able to burn all their  
disguarded construction materials.

I wonder if you would  
tell them to ship the  
~~construction~~ materials  
to the Thianna land-  
fill?

I think it is a  
health issue here  
and all the people I  
speak to share my  
concerns about the  
health & welfare of being  
large amounts of  
plaster etc.

Sincerely,

John Brennan



**Bristol Bay Area Health Corporation**  
 6000 Kanakanak Road  
 P.O. Box 130  
 Dillingham, AK 99576  
 (907) 842-5201  
 800-478-5201  
 FAX (907) 842-9354

*Bristol Bay Area Health Corporation is a tribal organization representing 34 villages in Southwest Alaska:*

- ↕ Aleknagik
- ↕ Chignik Bay
- ↕ Chignik Lagoon
- ↕ Chignik Lake
- ↕ Clark's Point
- ↕ Dillingham
- ↕ Egegik
- ↕ Ekuk
- ↕ Ekwook
- ↕ Goodnews Bay
- ↕ Igiugig
- ↕ Iliamna
- ↕ Ivanof Bay
- ↕ Kanatak
- ↕ King Salmon
- ↕ Knugank
- ↕ Kokhanok
- ↕ Koliganek
- ↕ Levelock
- ↕ Manokotak
- ↕ Naknek
- ↕ New Stuyahok
- ↕ Newhalen
- ↕ Nondalton
- ↕ Pedro Bay
- ↕ Perryville
- ↕ Pilot Point
- ↕ Platinum
- ↕ Port Heiden
- ↕ Portage Creek
- ↕ South Naknek
- ↕ Togiak
- ↕ Twin Hills
- ↕ Ugashik

December 1, 2014

Ty Mase, Superintendent  
 Lake and Peninsula School District  
 P.O. Box 498  
 101 Jensen Drive  
 King Salmon, AK 99613

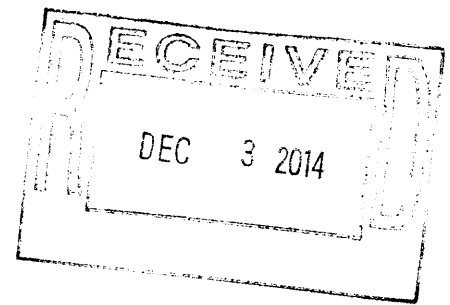
Dear Mr. Mase,

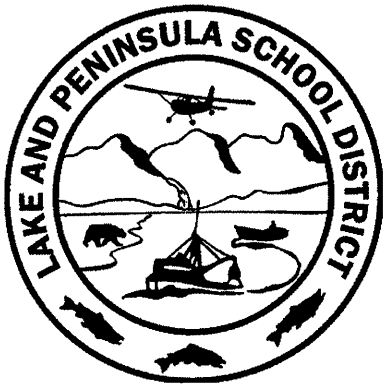
I want to thank you for the use of your facilities the evening of November 25, 2014 when weather prevented our Medevac Team and mother with injured infant from transport to Anchorage. We were warm and comfortable and able to monitor the infant in a comfortable setting at your facility. Your employee Jenny Myhand, who also is an ambulance driver, was exceptionally helpful and very pleasant. I unfortunately do not have the name of the other driver available but he was helpful and professional. Patient care was definitely improved with the use of your facility and staff's assistance.

Sincerely,

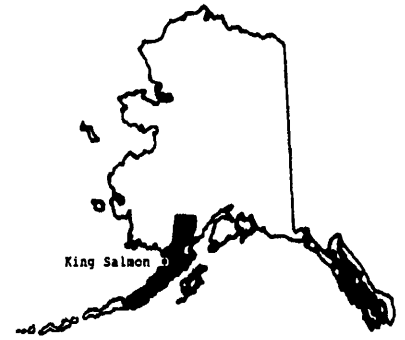
Arnold Loera, MD  
 Clinical Director  
 Bristol Bay Area Health Corporation  
 6000 Kanakanak Rd.  
 Dillingham, AK 99576-0130.

Cc: Robert Clark, CEO/President  
 Lucrecia Scotford, COO/Vice President





THE  
LAKE AND PENINSULA  
SCHOOL DISTRICT  
101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907)  
246-4473



October 10, 2014

Mr. Mase,

I realize October is early to be thinking about next year. But, I also understand the importance of planning ahead and the value of knowing about upcoming changes....

It is with these thoughts in mind I am writing to share my intention to resign my position effective the end of my current contract.

I believe change can be healthy. I believe the District can benefit from a fresh perspective in my seat. I also want to believe there is one more challenge waiting for me out there...

I came to the District six years ago to assist you as you settled into your position. My idea was to stay two or three years. Here I am in year six. That should speak volumes about what a wonderful place this is to work.

Ty, I trust my time here has been well spent. I know I am going to leave with wonderful memories and a special place in my heart for LPSD.

My Regards.....

A handwritten signature in black ink that reads "Rick Luthi".

Rick Luthi  
Chief Operating Officer  
Lake and Peninsula School District

**Linda Johnson Memorial Scholarship Fund (“LJMS”) Committee By-Laws**  
**The Lake and Peninsula School Board and The Lake and Peninsula Borough Assembly**

**Purpose**

The Linda Johnson Memorial Scholarship Fund was established by the Lake and Peninsula School District (the “District”) as a memorial to the late Linda Anelon Johnson, a former member of The Lake and Peninsula School Board who was thirty-six when she died in a snow-machine accident. The Linda Johnson Memorial Scholarship Committee (the “Committee”) serves to administer the District’s program for awarding scholarships, as more fully set forth in these Bylaws, as may be amended from time to time. In all its activities and actions, the Committee shall be bound by these Bylaws.

**Organization and Responsibilities of the Committee**

The Committee is comprised of the Superintendent or his designee and one volunteer board member appointed annually by the Lake and Peninsula School Board President during the November Board meeting. In the event of a vacancy, the School Board President may appoint a replacement Committee member.

The Committee reserves the right to establish both the amount and number of scholarships it deems necessary and appropriate. The aggregate amount of scholarships awarded shall not exceed the amount of available funds. The Committee will report to the School Board, at the May regular meeting, or upon request, the names and amounts of scholarships awarded.

The Committee will also select the District's designee for the Alaska Teacher Scholarship Loan Program.

**Scholarship Committee Procedures:**

1. The Committee will operate under the established guidelines.
2. Each January, applications will be sent to every Lake and Peninsula School District senior.
3. Each July, an attempt will be made to contact potential sustaining scholars.
4. All scholarship applicants will be notified of the status of their application within a reasonable timeframe.
5. Scholarship payments will be released only if verification of acceptance or enrollment is received.
6. All scholarship payments will be made directly to the academic institution.

**LJMS GUIDELINES:**

**Eligibility**

To be eligible for consideration for the Linda Johnson Memorial Scholarship, a student must:

**NEW HIGH SCHOOL GRADUATES:**

- Graduate from a school within the District
- Provide a copy of an acceptance letter or course schedule from the educational institution the student will be attending
- Submit a completed a LJMS scholarship application

**SUSTAINING SCHOLARS:**

- Must have maintained an academic load of traditional full-time students, as defined by carrying a course load of at least 12 academic hours in an undergraduate or technical school program
- Must have maintained a cumulative grade point average of at least 2.0
- Must have maintained self as a student in good standing

- May receive the scholarship for up to 5 years if he/she attended high school only in the District; otherwise, the recipient is limited being a recipient for the number of high school years a LPSD school was attended

**Application Components**

**NEW HIGH SCHOOL GRADUATES:**

- Cover letter which explains reason for financial assistance is needed, and lists all other scholarships applied for or granted
- A copy of high school transcript reflecting all grades to date, signed by principal
- Letter of recommendation from either a principal and/or a teacher who is familiar with the student's character and academic history
- A 500 word narrative which both details applicant's four years as a high school student and reflects applicant's goals for the future. This essay should accent any school and/or community activities or functions which applicant may have participated in during high school
- Notification of acceptance to postsecondary school, if available at time of application

**SUSTAINING SCHOLARS:**

- A written request for sustaining scholarship funding
- A copy of most recent transcript, indicating that a 2.0 cumulative GPA has been maintained
- A copy of course schedule for the upcoming semester indicating that course-load is a minimum of 12 academic hours

**Application Deadlines**

**NEW HIGH SCHOOL GRADUATES:**

Applications are due at District Office by March 31, 5:00 p.m. or next work day if the 31<sup>st</sup> falls on a weekend.

**SUSTAINING SCHOLARS:**

A written request, to include proof of continued eligibility as described above, is due at District Office by August 15, 5:00 p.m. or next work day if the 15th falls on a weekend.

**Linda Johnson Memorial Scholarship Fund (“LJMS”) Committee**  
2015-16 Proposed Award Amounts

Academic Hours Successfully Accomplished:

0-23	\$1,000/year
24-47	\$1,250/year
48-71	\$1,500/year
72-95	\$2,000/year
96-125	\$2,000/year

If a student attended LPSD throughout high school, he/she will be eligible, with Committee approval, for funding for a 5<sup>th</sup> year.

The above proposed scholarship amounts are contingent upon available funding and are subject to change at the LJMS Committee’s discretion.

Linda Johnson Summary 10/31/14

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Current

Beginning balance 7/1/14	\$ 45,819.45	
Paid Scholarships	\$ (8,500.00)	1,205.35 FY12 Donations
Borough LJMSF 5% contribution	\$ 12,212.00	3,216.00 FY13 Donations
Donations/Returned Scholarships	\$ -	3,649.38 FY14 Donations
Donations Transferred to Princ.	\$ (8,190.73)	120.00 FY15 Donations
Expenses	\$ (256.00)	
Ending balance 10/31/14	<u>\$ 41,084.72</u>	
Available for Scholarships		

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Scholarships issued during the 2014-2015

10 scholarships                   \$           8,500.00  
 Part scholarship returned  
 Prior year scholarship returned

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8,190.73 Total added to Principal

Linda Johnson Memorial Scholarship Payments

LJMS Scholarship Payments Made 2014-15 School Year

<u>Date</u>	<u>School</u>	<u>Student</u>	<u>Amount</u>	<u>Comments</u>
8/1/2014	Alaska Pacific	Johnson, Aponi	1,000	
8/1/2014	UAA	Erickson, Chloe	1,000	
8/28/2014	Alaska Pacific	Hostetter, Tess	1,000	
10/3/2014	UAA	Janti, Brian	1,000	
9/2/2014	UA-SE	Anelon, McKayla	1,000	Parent indicated previous year's application was not acknowledged; Parent asked for consideration of additional semester funding because of this, which was approved.
9/17/2014	UAA	Jensen, Brandon	1,500	
8/26/2014	UA	Baalke, Claire-Elise	1,000	
8/27/2014	Multnomah Univ.	Natwick, Hannah	1,000	
			<u>8,500</u>	

Additional Students Approved and Eligible, Pending Full-Time Enrollment

Johnson, August  
 LeFevere, Lloyd  
 Lind III, William  
 Olsen, Jonathan

**Awardees of the Linda Johnson Memorial Scholarship (1982-Present)**

Last Updated 9/18/2014

	<b><u>SITE</u></b>	<b><u>STUDENT</u></b>	<b><u>HS GRAD</u></b>
143	NEW	Anelon, McKayla	2014
142	PTA	Erickson, Chloe	2014
141	IGI	Hostetter, Tess	2014
140	NEW	Janti, Brian	2014
139	EGE	Johnson, Aponi	2014
138	NEW	Johnson, August	2014
137	EGE	LeFevre, Lloyd	2014
136	LAK	Lind III, William	2014
135	PTA	Olsen, Jonathan	2014
134	LAG	Anderson, Bailey	2013
133	NEW	Anelon, Matthew	2013
132	EGE	Gravelle, Mike	2013
131	EGE	LeFevre, Arimie	2013
130	PTH	Manning, Madison	2013
129	PTA	McKennett, Jonathan	2013
128	LAK	Ward, Hannah	2013
127	BAY	Ayston, Madison	2012
126	PVL	Kosbruk, Jaylon	2012
125	PTA	Olsen, Peter (Norman P)	2012
124	NEW	Roberts, Ariel	2012
123	NEW	Wassillie, Shanelle	2012
122	NEW	Anelon, Chad	2011
121	NEW	Askoak, Matthew	2011
120	PDB	Baalke, Claire-Elise	2011
119	IGI	Hostetter, April	2011
118	PDB	Jensen, Brandon	2011
117	EGE	LeFevre, Vital	2010
116	PTA	Natwick, Hannah	2010
115	NEW	Trefon, Nikki	2010
114	NEW	Wassillie, Freddie	2010
113	PTH	Anderson, Sarah E	2009
112	NEW	Anelon, Deanne	2009
111	LAG	Grunert, Katharine	2009
110	LAG	Pederson, Hanna	2009
109	NEW	Bromily, Ben	2008
108	PTA	Gravelle, Shawna	2008
107	IGI	Wassillie, Sheryl	2008
106	PTA	Brown, Eric	2007
105	IGI	Hostetter, Mary	2007
104	NEW	Janti, Michael	2007
103	IGI	Salmon, Jonathon	2007
102	PTA	Vincent, Bryan	2007
101	PVL	Kalmakoff, Joshua	2006
100	LEV	McDowell, Devan	2006
99	PTA	Natwick, Courtney	2006
98	LAK	Slaton, Eva	2006

97	LAK	Slaton, Eva	2006
96	BAY	Stepanoff, Tiffany	2006
95	PVL	Topkok, Colette	2006
94	NEW	Wassillie, Anthony	2006
93	LAG	Grunert, Daniel	2005
92	PTA	McKennett, Deanna	2005
91	PTA	McKennett, Kimberly	2005
90	PTA	McKennett, Kristin	2005
89	LAG	Moore, Dana	2005
88	IGI	Salmon, Tanya	2005
87	LAG	Abou Eid, Mahear	2004
86	NEW	Anelon, Savannah	2004
85	PTH	Carlson, Tianna	2004
84	PIP	Evanoff, Cherissa	2004
83	PDB	Jensen, Brittany	2004
82	PTA	Mullins, Shane	2004
81	PDB	Rickson Jr., Robert	2004
80	IGI	Salmon, AlexAnna	2004
79	LAK	Slaton, Audrey	2004
78	LAG	Abou Eid, Wayel	2003
77	NEW	Anelon, Garrette	2003
76	PTH	Christensen, Tisha	2003
75	PTH	Christensen, Tonya	2003
74	NEW	Janti, Brian	2003
73	IGI	Nelson, Ida Clara	2003
72	PVL	O'Domin, Audrey	2003
71	NEW	Rychnovsky, Peter	2003
70	PVL	Yagie, Darcy	2003
69	LAG	Grunert, Samuel	2002
68	KOK	Mike, Eloise	2002
67	NEW	Anelon, Gerald	2001
66	NON	Balluta, Kristy	2001
65	LAG	Grunert, Kurt	2001
64	BAY	Johnson, Tracey	2001
63	PTA	McKennett, Candice	2001
62	IGI	Salmon, Christina	2001
61	NEW	Thompson, Reagan	2001
60	PTA	Vincent, Don	2001
59	NEW	Wassillie, Crystal	2001
58	PTA	Wilder, Laura	2001
57	LAG	Abou Eid, Rame	2000
56	NEW	Armstrong, Jake	2000
55	NEW	Baechler, John	2000
54	NEW	DeWitt, Carissa	2000
53	LEV	Absher, John	1999
52	LAG	Anderson, Lora	1999
51	BAY	Anderson, Peter	1999
50	NEW	Anelon, Chastity	1999

49	NEW	Anelon, Jerrold	1999
48	NEW	Armstrong, Sarah	1999
47	NEW	Askoak, Tatiana	1999
46	LAG	Bumpus, Kimberly	1999
45	NEW	Hornberger, Jaslyn	1999
44	NEW	LaPorte, Heidi	1999
43	NEW	Ludvick, Janelle	1999
42	PDB	Reeb, Shane	1999
41	NEW	Wassillie, Ray	1999
40	PTA	Alsworth, Sonnett	1998
39	NEW	Armstrong, Zachary	1998
38	NEW	Foss, Bertram	1998
37	PTA	Lang, Dustin	1998
36	NEW	Lester, Jennifer	1998
35	PTA	McKennett, Joshua	1998
34	PVL	Phillips, Aaron	1998
33	NEW	Trefon, Michael	1998
32	LAG	Anderson, Nancy	1997
31	PTA	Goncharova, Victoria	1997
30	LAG	Grunert, Angela	1997
29	LAG	Pederson, Brent	1997
28	PVL	Shangin, Clementine	1997
27	PTA	Lang, Amber	1996
26	NEW	Lester, Paul	1996
25	NEW	Olympic, Nicole	1996
24	PDB	Shugak, Kendra	1996
23	PTA	Alsworth, Glen	1995
22	NEW	Hornberger, Jennifer	1995
21	KOK	Pope, Michelle	1995
20	NEW	Johnson, Shannon	1994
19	NEW	Wassillie, Vincent	1994
18	PTA	Alsworth, Menda	1993
17	BAY	Draper, Christijan	1993
16	PVL	Hansen, Serra	1993
15	NEW	Lamont, Anna	1993
14	NEW	Balluta, Wassie	1992
13	PVL	Sandidge, Jason	1992
12	NEW	Aaberg, Aaden	1991
11	PTH	Hansen, Aaron	1991
10	NEW	May, Jason	1990
9	LEV	Owens, Marian	1990
8	PTA	Wilder, Lyle	1990
7	PVL	Yagie, Maxine	1990
6	NEW	Foss, Lorelei	1989
5	NEW	Hill, Patrick	1989
4	PTH	Wise, Byron	1989
3	PTH	Carlson, Kristian	1985
2	NEW	May, Michelle	1985
1	PVL	Shangin, Leora	1982



## DONATIONS

If you would like to support the program by donating to or fundraising for the Linda Johnson Memorial Scholarship Fund, please complete the information below.

Remember your donation is helping to secure the future of our next generation of Alaskans.

NAME:

ADDRESS:

CITY:            STATE:            ZIP:

PHONE: (        )

GIFT ENCLOSED: \$

LJMS FUND  
P.O. Box 498  
King Salmon, AK 99613

The Lake and Peninsula School District  
P.O. Box 498  
King Salmon, AK 99613

# Linda Johnson Memorial Scholarship Fund



# HISTORY

The Linda Johnson Memorial Scholarship Fund was created in memory of Linda Anelon Johnson, a former Lake and Peninsula School District board member from Iliamna who was 36 when she died in a snow-machine accident.

Though Mrs. Johnson was only on the school board for a short time, her indomitable spirit influenced other board members. Mrs. Sara Hornberger, a former board member and principal, remembers Mrs. Johnson as “a person that was loved and respected by all that knew her. Her sweetness, humility of spirit, and intelligence are greatly missed.” Mrs. Johnson was a strong advocate of continuing education programs.

Currently, the only funding sources for the LJMSF are the Lake and Peninsula Borough, school fundraisers, and donations from people like you. Support of our students through this program is greatly appreciated.

# INFORMATION

- **Graduating Lake & Peninsula School District seniors are eligible for scholarship funding if they will be continuing their education at a recognized university, college, or technical school.**
- **Scholarship funding may be provided for the same number of years a student was enrolled in high school within the Lake & Peninsula School District, and may be extended to a fifth year if a student attended LPSD throughout high school.**
- **For an application or more information, you may contact LPSD at (907) 246-4280.**



Those who educate us can never be forgotten.  
Wherever we are, they will always be in our heart and mind.

38  
-Lailah Gifty Akita

# LJMS PAYS IT FORWARD

*McKayla Anelon, LJMS Recipient  
University of Alaska Southeast*



I used the Linda Johnson Memorial Scholarship to seek a higher education at the University of Alaska Anchorage. Attaining this scholarship allowed me to go to school and not have the stress of wondering how I would afford going to school and living in a city. I urge future college students to take advantage of this wonderful scholarship because it has many blessings.  
-Katharine Grunert Smith, Chignik Lagoon

The college experience requires an amazing amount of financial, moral, and academic support. The LJMS went a long way in helping to achieve my goals. Thank you.  
-AlexAnna Salmon, Igiugig

Since the inception of the scholarship program, over 140 Lake and Peninsula School District students have been awarded the Linda Johnson Memorial Scholarship.



## THE LAKE AND PENINSULA SCHOOL DISTRICT

101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907) 246-4473



December 3, 2014

To: Board of Education  
Lake and Peninsula School District

From: Rick Luthi

Re: Technology Report

Members of the Board, it is with pleasure I share the happenings of our Technology Department. Below you will find a brief report from each of the members of our technology team. Before you read their words I would like to take a moment and share some points of pride you especially need to be aware of.....

State wide testing this year is going to be handled online. This means testing is going to be done via computers. As you can imagine this is a major shift from the past paper and pencil testing. I would like to recognize the work our team has done to prepare for this new endeavor. After all is said and done we think this might be a good move but you can imagine the frontload work this is creating! Along with the Tech Team I want to call attention to the efforts and leadership of Glenda Egli. Glenda has helped guide our technology group as we prepare for the spring testing. All-in-all we will be ready for this challenge thanks to Glenda and our technology team!

Although Sam shared this news in his report I want to be sure you understand what a big deal this is..... **Mr. Rigby has passed his testing to be certified as an apple computer repairman!!!** Board, this means we will no longer need to send computers to a repair shop. We will no longer have to pay for someone off site to fix and repair our computers. This will also cut the time computers are in for repair. We also believe we will be able to extend the life of our current computers by another year or two. Can you imagine the savings this will mean to our District?? Please – join me in congratulating Sam on this accomplishment!!!!

### **Matthew Stark:**

I have been, along with Sam, installing needed applications for the new state computerized standardized tests. We are doing this early so teachers have time to do the practice tests with their students.

A group of staff on the tech committee along with the curriculum department has begun to revise our technology standards. We are hoping to align our tech curriculum with our new Reading, Writing, and Math standards. This will also help the district to align the technology standards with the Alaska State Content Standards, The National Educational Technology Standards (NETS) standards published by the International Society for Technology in Education (ISTE), and the International Technology and Engineering Educators Association

(ITEEA) Standards for Technological Literacy: Content for the Study of Technology. Across the district, we were seeing a need to increase our student's literacy in the digital world. The technology curriculum committee also hopes to design, standards that will allow our students to be prepared to enter the career and college world after school.

## Chris LaDue System Administrator Report

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### Ongoing projects:

- Microsoft SQL server installation
  - Installation of Microsoft SQL server 2014 on virtualized server.
  - This will allow us to consolidate our disparate databases(Educate, Nutrikids, etc.) into one central location
- KITE-LCS Installation
  - The new state testing initiative, known as KITE, requires a Local Caching Server(LCS) to be installed at each site, to ensure test availability and connection to outside servers.
  - KITE-LCS has been installed and configured on 10 of the 13 site servers, with the remaining 3 to happen when the local site servers are brought online.
- DHCP/DNS changeover
  - 10 of the 13 sites have had DHCP and DNS(vital network services) switched from DRS control to LPSD control.
  - The remaining 3 sites will be switched when the local servers are brought online.

### Sam Rigby:

**State Testing** - I was able to attend the DTC Conference with Glenda and learn about all of the technology requirements for the online testing we will be using in the spring. Chris has set up local caching servers at each site that will be used to improve the testing experience. Matthew Stark and I have been visiting all of the site installing the testing program, KITE, on all student computers and iPads that will be used for testing. KITE will be installed on all device by the end of the semester and site can start running practice tests with the students.

**Network Opportunities** - Chris and I have identified opportunities for improvement of our network and have taken the steps necessary to make said improvements. These include, but are not limited to, enabling self-managed DHCP services at each site, rotating wireless security codes, and setting up layer-7 traffic shaping rules.

**Imaging and Software Updates** - During site visits, I have also taken the opportunity to update all of our Mac Minis and iMacs to the latest operating system for complete compatibility with all of our educational software and e-learning resources.

**Computer Repairs** - I am now an Apple Certified Mac Technician. This means that I can perform computer repairs in-house. This saves the district a significant amount of money, usually spent on shipping computers in need of repair back and forth to Anchorage. Performing repairs in-house also means a faster turnaround time when computers malfunction.

**Date:** December 1, 2014  
**To:** LPSD School Board Members  
**From:** Bill Cornell  
**Re:** Curriculum

ANE Grant:

- Currently 25 LPSD students from 9 sites are being tutored by Kutztown, Centenary and Western Oregon University students. Despite problems with AIMSweb (data gathering) and several university students having to drop out due to schedule changes, etc., the sessions are going well. Sessions will wrap up the first or second week of December. We anticipate serving all LPSD students in need next semester and possibly expanding the tutoring program to other districts.
- Plans are underway for our third annual January Symposium at Alyeska. This year, we expect approximately 50 attendees to participate in the Symposium which will focus on sustainability of our online and onsite tutoring programs. Representatives from LPSD, our partner universities (including UAA and UAF), DEED, BBNA, and several rural Alaskan districts will attend. (see schedule)

Curriculum:

- Reading, writing, and math committees have met via Blackboard Collaborate to work on creating our new level assessments that will be used starting next year. This online format has been very handy, and cost effective, for teachers to meet and work on assessments. Overall, committees are moving past the initial phase of figuring out what the assessments will look like, and are now moving into the “nuts and bolts” phase of building the assessments.
- Some members of the Technology Committee have met to focus specifically on looking at our technology standards and curriculum resources. I am excited for this process, as our technology standards and resources will be updated to reflect the changes that have occurred in technology over the past few years. A component of each level will be “digital citizenship”; this common thread throughout our levels will focus on appropriate use of technology, and in particular, use of social media sites and Internet safety.
- New profiles are being created for Reading, Writing, and Math. These documents will help teachers and students track their progress through each standard, in each level. My goal is to have these created and posted to Moodle by Winter Break.
- We are looking into piloting student and parent access to Educate. Port Alsworth has been identified as our pilot site. If successful, access to Educate will be possible for parents and students throughout the District, starting next August. If the technology will support it, this could help with parent understanding of our Standards Based System, parent understanding of student performance, and student ownership of their education. I think this is a step in the right direction.

Professional Development in November

- 11/7- Curriculum committees met on Blackboard Collaborate. Overall, feedback is that this format is working well. The next session for committees to meet will be December 12. Google docs and spreadsheets are being used to build assessments. These are allowing all teachers to see assessments develop as changes are made. There has been excellent discussion during these meetings on what our assessments should look like. Level assessments are a key component of our SBS, and given our unique setting and circumstances, I can't imagine simply adopting assessments from somewhere else. We have incredibly talented teachers, and I am confident that the assessments we create will be tailored to our students, and assess students on what they need to succeed.
- 11/14- State mandated training on precautions against blood-borne pathogens. This training was delivered via an online tutorial created by the State. The information involved in the training helps to keep our students, staff, and communities safe and healthy.
- 11/21- This day was set aside for teachers to update interventions, and work on level assessments.
- 11/28- No professional development due to the Thanksgiving holiday.

As always, feel free to contact me at 571-7333, or via email at [bcornell@lpsd.com](mailto:bcornell@lpsd.com), if you have any curriculum based questions. Thank you for your time.

# January 2015 Symposium

Wednesday, January 7, 2015		
7:30-8:30	BREAKFAST	
8:30-9:00	Welcome, Introductions, Overview Ty Mase, Kristin Hathhorn, Bill Cornell	
9:00 – 10:00	Our Story – Program Overview and Review	
10:00 –10:15	BREAK	
10:15-11:00	<b>Universities/LPSD Collaboration</b>	<b>Tutors</b>
	Making it Work – ANE and I3 Dr. Dale Cope	Introduction to Village Life Kasie Pletcher, Kirsten Buckmaster, Kelsey White, Amber Kesl
11:00-11:30	<b>Universities/LPSD Collaboration</b>	<b>Tutors</b>
	Defining a Sustainable Model – The Recipe for Replication - SMART	Introduction to Village Life, cont.
11:30-1:00	LUNCH/Collaboration	
1:00-3:30	<b>All Participants</b>	<b>Tutors</b>
	SMART Working Groups	LPSD’s Standards-based System Kristin Hathhorn, Glenda Egli, Kate Cornell Data Driven Instruction Glenda Egli, Amber Kresl, Kate Cornell
3:30-6:00	Alyeska Activities	
	Pizza Night at Chair 5	

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<b>Thursday, January 8, 2015</b>		
7:00-8:30	<b>Breakfast</b>	
	<b>Universities/LPSD Collaboration</b>	<b>Tutors</b>
8:30-10:00	<b>Working Groups and / or Feedback - How You See Your Entity Involved</b>	<b>Data Driven Instruction Overview Glenda Egli, Amber Kresl, Kate Wedum, LPSD Principals Required Data Dale Cope, LPSD Principals, Ty Mase</b>
10:00-10:20	<b>Break</b>	
	<b>Universities/LPSD Collaboration</b>	<b>Tutors</b>
10:20-11:30	<b>Share Out / Next Steps</b>	<b>Data Review, Progress Monitoring, Match Tutors &amp; Students, Scheduling Glenda Egli, Linda Richter, Amber Kresl, Kate Cornell, LPSD Principals</b>
11:30-1:00	<b>LUNCH/Collaboration (K-12 Outreach to Meet w/ AK Universities?)</b>	

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<b>Friday, January 9, 2015</b>	
<ul style="list-style-type: none"> <li>• <b>Tutor Shopping in Anchorage</b></li> <li>• <b>LPSD Assessment Workshop @ Alyeska</b></li> <li>• <b>LPSD Board Finance Workshop</b></li> </ul>	

	Monday, March 30	Tuesday, March 31	Wednesday, April 1	Thursday, April 2	Friday, April 3		Monday, April 6	Tuesday, April 7	Wednesday, April 8	Thursday, April 9	Friday, April 10
<b>Week 1</b>		<b>ELA</b>	<b>Math</b>	<b>Science</b>		<b>Week 2</b>		<b>ELA</b>	<b>Math</b>		
		<b>Section</b>					<b>Section</b>				
		<b>1, 2, 3, 4</b>	<b>1, 2, 3, 4</b>				<b>1, 2, 3, 4</b>	<b>1, 2, 3, 4</b>			
<b>PTA</b>		<i>6th-10th</i>		4th=4		<b>PTA</b>	<i>3rd-5th</i>				
		# Students=	24	8th=2			# Students=	14			
		#LHS=	6	10th=4							
<b>NON</b>		<i>6th-10th</i>		4th=4		<b>NON</b>	<i>3rd-5th</i>				
		# Students=	8	8th=2			# Students=	9			
				10th=1							
<b>NEW</b>		<i>6th-10th</i>		4th=5		<b>NEW</b>	<i>3rd-5th</i>				
		# Students=	16	8th=3			# Students=	11			
		#LHS=	2	10th=4							
<b>KHK</b>		<i>6th-10th</i>		4th=4		<b>KHK</b>	<i>3rd-5th</i>				
		# Students=	5	8th=2			# Students=	6			
				10th=0							
<b>IGI</b>		<i>6th-10th</i>		4th=1		<b>IGI</b>	<i>3rd-5th</i>				
		# Students=	4	8th=1			# Students=	4			
				10th=1							
<b>LEV</b>		<i>6th-10th</i>		4th=4		<b>LEV</b>	<i>3rd-5th</i>				
		# Students=	4	8th=1			# Students=	10			
				10th=0							
							<b>District-wide Vacation Day</b>				
											45

	Monday, March 30	Tuesday, March 31	Wednesday, April 1	Thursday, April 2	Friday, April 3		Monday, April 6	Tuesday, April 7	Wednesday, April 8	Thursday, April 9	Friday, April 10	
<b>Week 1</b>		<b>ELA</b>	<b>Math</b>	<b>Science</b>		<b>Week 2</b>		<b>ELA</b>	<b>Math</b>			
		<b>Section</b>					<b>Section</b>					
		<b>1, 2, 3, 4</b>	<b>1, 2, 3, 4</b>				<b>1, 2, 3, 4</b>	<b>1, 2, 3, 4</b>				
<b>EGE</b>		<i>6th-10th</i>		4th=1		<b>EGE</b>	<i>3rd-5th</i>					
		# Students=	4	8th=1			# Students=	2				
				10th=0								
<b>PIP</b>		<i>6th-10th</i>		4th=2		<b>PIP</b>	<i>3rd-5th</i>					
		# Students=	2	8th=0			# Students=	6				
				10th=0								
<b>PTH</b>		<i>6th-10th</i>		4th=2		<b>PTH</b>	<i>3rd-5th</i>					
		# Students=	5	8th=2			# Students=	4				
				10th=1								
<b>LAK</b>		<i>6th-10th</i>		4th=0		<b>LAK</b>	<i>3rd-5th</i>					
		# Students=	2	8th=0			# Students=	2				
				10th=1								
<b>LAG</b>		<i>6th-10th</i>		4th=0		<b>LAG</b>	<i>3rd-5th</i>					
		# Students=	3	8th=0			# Students=	3				
				10th=0								
<b>BAY</b>		<i>6th-10th</i>		4th=0		<b>BAY</b>	<i>3rd-5th</i>					
		# Students=	2	8th=0			# Students=	5				
				10th=0								
<b>PVL</b>		<i>6th-10th</i>		4th=0		<b>PVL</b>	<i>3rd-5th</i>					
		# Students=	9	8th=0			# Students=	7				
				10th=0								
							<b>District-wide Vacation Day</b>					

# December 2014 School Board Assessment Report

## Scholastic Reading Inventory (SRI)

- November Assessment completed

## Aimsweb Universal Screening

- Continued support is being provided to teachers as they work to set up progress monitoring. The next major push will be to get progress monitoring in place for students being matched with a Tutor second semester.
- We are still experiencing challenges with the program that are affecting progress monitoring. Aimsweb assures us that an update is schedule for early December that will *hopefully* correct issues plaguing their system, and therefore our account. We have reached out to EED, making them aware of the issues with the new 2.0 version of Aimsweb.

## Alaska Measures of Progress (AMP)

- AMP assessments are scheduled for the first week in April. See the attached schedule.
- EED has provided and continues to provide webinars for Educators, District Test Coordinators and Technology Coordinators. The next round of webinars are scheduled for Educators on Dec. 9<sup>th</sup>, District Test Coordinators on Dec. 10<sup>th</sup> & Technology Coordinators on Dec. 11<sup>th</sup>.
- KITE Client, which provides access to the Practice Tests and the State assessment should be installed on the majority of student computers by early December. Teachers and students will then have access to login, explore and practice the features that will be available on the new AMP assessments.
- Board Members and Parents can download KITE Client and use the general usernames and passwords to access the Practice Tests and explore the tools that will be available to students when taking the new online State Summative assessment. <http://education.alaska.gov/akassessments/>
- Testlets, *Assessments for Learning* will be introduced to staff members during the January 12<sup>th</sup> In-service. "The testlets are short, 8-10 item tests available to teachers to use to inform their instruction. These optional, no-stakes, assessment tools are designed to give teachers information on student progress on individual standards. Teachers select which testlets to give to students and when to administer them." [http://education.alaska.gov/akassessments/amp/AMPInfoDoc11\\_4\\_14.pdf](http://education.alaska.gov/akassessments/amp/AMPInfoDoc11_4_14.pdf)
- Student and teacher rosters have been uploaded into KITE Educator Portal for teachers to access the Testlets. Due to staff changes and tutors coming on board, rosters will be updated and finalized prior to the January introduction.

## College and Career Readiness Assessments (CCRA)

- North and South Counselors continue working diligently to prepare for the CCRAs.
- The WorkKeys testing window is Nov. 10- Feb. 13. The SAT and ACT test dates and make-up dates are scheduled during the second semester.
- National ACT arranged testing for upcoming graduate's college entrance is scheduled for Dec. 13-19.

## NAEP

- NAEP testing which is administered to our 4<sup>th</sup> & 8<sup>th</sup> students is scheduled for January at Chignik Lake, Port Heiden, Egegik, Levelock, Igiugig, Newhalen & Nondalton.

Date: December 1, 2014  
 To: LPSD School Board  
 From: Laura Hylton, Business Manager  
 RE: December Board Report

**Projects**

Perryville teacher housing grant request was not approved by AHFC, although Port Heiden’s VPSO/Teachers housing project did receive funding.

**Bond Project Summary**

	Budget	Beginning Balance	FY2015 Year to Date	TOTAL
District Wide Energy Efficiencies	1,800,000	5,377.02	1,180,967.20	1,186,344.22
Port Alsworth School	15,000,000	2,273,161.05	5,038,336.07	7,311,497.12
Newhalen Gym	3,200,000	164,030.00	1,045.00	165,075.00
<b>Total</b>	<b>\$ 20,000,000</b>	<b>2,442,568.07</b>	<b>6,220,348.27</b>	<b>8,662,916.34</b>

**State Broadband Project**

The State appropriated \$5 million dollars to support increasing bandwidth in schools to 10Mbps, under AS 14.03.127 applications shall be made for the support and funds prorated accordingly to support schools.

LPSD submitted our application for funding along with our 10Mbps quote from DRS, notice of the funding level will be given on January 30, 2015 and will leave a short amount of time for review and submittal of ERATE forms for 2015-2016 Internet services at the 10Mbps level. It is possible that the additional \$8,880 to increase bandwidth from our current 3Mbps x 1.5Mbps will be fully funded by the State although I expect some level of proration. Total increased cost for 12 months is \$676,095, with the budget deficits LPSD is experiencing absorbing the difference in cost is not possible if State funding does not cover the majority of the cost.

Year one of the State program runs from the time 10Mbps is installed after January 30 to June 30, 2015

Financial report attached.

DATE - 12/01/14  
 TIME - 11:02:52  
 PROG - GNL.570  
 REPT - 100 BOARD RPT

LAKE AND PENINSULA SCHOOL DISTRICT  
 MONTHLY GENERAL FUND FUNCTION SUMMARY

December 31, 2014

ACCOUNT NUMBER / TITLE	BUDGET	EXPENDED YEAR TO DATE	CURRENT ENCUMBERANCE	UNENCUMBERED BALANCE	% EXPENDED & ENCUMBERED
-----					
FUND 100 GENERAL FUND					
100.XXX.10X.XXX.XXX INSTRUCTION	5,867,534.00	1,377,675.53	4,227,624.62	262,233.85	95.53 %
100.XXX.20X.XXX.XXX SPECIAL EDUCATION	1,030,963.00	245,666.34	709,489.35	75,807.31	92.65 %
100.XXX.22X.XXX.XXX SPED SUPPORT SERVICES	50,750.00	13,960.03	.00	36,789.97	27.51 %
100.XXX.30X.XXX.XXX SUPPORT SERVICES PUPILS	290,790.00	58,515.33	175,153.91	57,120.76	80.36 %
100.XXX.35X.XXX.XXX SUPPORT SERVICES INST	1,684,593.00	492,754.97	645,582.66	546,255.37	67.57 %
100.XXX.40X.XXX.XXX SCHOOL ADMINISTRATION	801,599.00	309,744.39	400,651.81	91,202.80	88.62 %
100.XXX.45X.XXX.XXX SCHOOL ADMIN SUPPORT	61,289.00	19,825.27	31,555.86	9,907.87	83.83 %
100.XXX.51X.XXX.XXX DISTRICT ADMINISTRATION	607,558.00	222,498.66	177,374.88	207,684.46	65.82 %
100.XXX.55X.XXX.XXX ADMIN SUPPORT SERVICES	558,811.00	244,335.95	267,232.94	47,242.11	91.55 %
100.XXX.60X.XXX.XXX OPERATION AND MAINT	2,973,619.00	1,573,184.61	845,222.80	555,211.59	81.33 %
100.XXX.70X.XXX.XXX PUPIL ACTIVITIES	504,246.00	83,415.95	199,044.20	221,785.85	56.02 %
100.XXX.76X.XXX.XXX PUPIL TRANSPORTAION	.00	779.45	.00	779.45-	9999.99 %
100.XXX.79X.XXX.XXX FOOD SERVICES	.00	7,470.44	.00	7,470.44-	9999.99 %
100.XXX.88X.XXX.XXX CONTRUCTION	.00	282.00	.00	282.00-	9999.99 %
100.XXX.90X.XXX.XXX TRANSFERS OUT/(IN)	350,000.00	.00	350,000.00	.00	100.00 %
-----					
100.XXX.XXX.XXX.XXX GENERAL FUND	14,781,752.00	4,650,108.92	8,028,933.03	2,102,710.05	85.77 %
-----					
REPORT TOTAL	14,781,752.00	4,650,108.92	8,028,933.03	2,102,710.05	85.77 %
*****					



**THE LAKE AND PENINSULA SCHOOL DISTRICT**

101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907) 246-4473



December 2, 2014

To: Board of Education  
Lake and Peninsula School Board

From: Rick Luthi

Re: Personnel Report

**New Staff for Spring Semester:**

Please welcome the following.....

Kathy Shanahan:	Elementary	Chignik Bay
Emily Mulcahy	Tutor	Chignik Lake
Kelsey Buckmaster	Aide/Custodial	Meshik
Laura Morris	Elementary	Pilot Point
Brittany Bednash	Elementary	Pilot Point
Ariel Gibbs	Tutor	Pilot Point
Alanna Kiewe	Tutor	Egegik
Samantha Davis	Tutor	Levelock
Kylie Amatuzza	Tutor	Kokhanok
Katelyn Tullis	Student Teacher	Newhalen
Paige Norman	Tutor	Nondalton

I would also like to recognize the continued service during the spring semester by the following.....

Jasmyne Johnson	Student Teacher	Perryville
Jennifer Lorenz	Substitute Teacher	Meshik

**January Symposium:**

I am sure Mr. Mase will share with you the details but we are looking forward to the January Symposium. This time is always exciting as we welcome a new crop of Tutors as well as the time to plan for the spring.....

**Welcome Back:**

We are pleased to welcome the Gooden family back to Igiugig. Tate and AJ will be in the classroom beginning January 12.

**Thank You and Farewell:**

I would like to take this opportunity to publicly thank the following for their dedication to our students during the Fall Semester

Lori Kousky:	Teacher	Chignik Bay
Chris Jencks	Teacher	Pilot Point
Kate McKelvey	Teacher	Igiugig
Joe Page	Teacher	Igiugig

**Tutor Hiring Team:**

A special thanks to Mr. and Ms. Luke for their assistance in the Tutor hiring process this year. Kasie and Derek traveled back East with Mr. Mase during this year’s Tutor recruitment trip. Due to their efforts we have a wonderful crew of Tutors headed our way.

I would also like to make note that Kasie is taking charge of communication and logistics with our Tutors. Again – thank you!

**Final Item:**

In your Board Packet you will find my letter of resignation. I am really not a person of many words when it comes to matters like this but I do want to make it clear my leaving is not because I am unhappy with the job or the District. As I look back over my career and the many jobs I have held no other job has given me greater pride than working with Mr. Mase here in the Lake and Peninsula School District.

As much as I have enjoyed life in LPSD I believe change can be positive and I want to believe there is one more adventure waiting for me. If nothing else maybe a little more time with Brenda will be good – at least I hope she thinks so.....

## **December FAMILY Grant & Preschool Report**

### **Fathers and Mothers Impact Learning Years=FAMILY**

- FAMILY Grant opportunities continue to be provided to families with preschool age children at 11 of our school sites (PVL, LAK, PTH, PIP, EGE, LEV, IGI, KHK, NEW, NON, PTA). The preschooler at the BAY will be moving early December therefore there is not a need for a FAMILY Coordinator at this site. Options are being explored for filling this position at the LAG.
- A few FAMILY Coordinators just completed a Highscopes course titled “Large-Group Activities for Active Learners.” The ideas were excellent, giving us more tools for engaging our young learners in stories, music and movement. These ideas will be shared with teachers not able to participate in the course during December site visits.
- Each month FAMILY Coordinators share FAMILY Kits with activities that preschool parents/guardians may checkout and enjoy at home with their child. The December kit is “Baby Animals.”
- Since language is key to our young learners being prepared for Kindergarten, the Language is Key DVDs have been distributed for FAMILY Coordinators to share with their families. November and December video selections are Language and Books & Language and Play. Great resource for parents.
- Support materials for second semester are being assembled and sent out to sites. These include FAMILY Coordinator guidelines for Jan through May, plus additional FAMILY Kits.

### **Preschool**

- Since preschool was offered at all of our 13 sites vacancies have been filled at PTA, NON and PIP. The preschool position at the BAY will not be filled due to lack of enrollment. The vacancy is still posted at the LAG.
- Site visits to train the new preschool teachers at PTA and NON, plus general site visits to KHK, NEW and IGI are schedule the first two weeks in December.

## **Baby Animals!** ***FAMILY Kit***



***Parent ~ Child play time:*** This FAMILY kit is a thematic unit in a bag with a focus on animals, particularly baby animals. Several books are included in this kit, as well as animal matching games. See page 2 for ways to some great read aloud tips.

***Parent ~ Child Memory Game Fun:*** Included in this kit are suggestions for developing concentration and memory skills through games that can be played anywhere. See pages 3 – 6 for some fun ideas!

***Baby Animals:*** In addition to the great books in this kit, learn together about different types of baby animals on pages 6 and 7.

*Thanks for checking out this cool FAMILY Activity kit, and caring for it so it's ready for the next family to enjoy!*

### **Materials Checklist:**

- Wooden Toys Matchimals
- Match It! Puzzle Games Animal Words
  - Book: Whose Baby Is This?
- Book: National Geographic Kids Look and Learn - Baby Animals
- Book: Mother's Love - Inspiring True Stories from the Animal Kingdom

## *Read & Talk with Your Child*

Without a doubt, reading aloud is a gift you can freely give your children from the day you bring them home from the hospital until the time they leave the nest. Children's reading experts agree that reading aloud is the easiest and most effective way to turn children into lifelong readers. And it's as much fun for you as it is for your children.

### **Read aloud so preschoolers can:**

- Continue to associate reading with warm, pleasant feelings; learn about words and language; and expand listening skills.
- Listen to the sounds in words and notice how some are the same and some are different.
- Build their vocabularies with words they understand and can use.
- Gain knowledge about a variety of topics.
- Talk about the characters, settings, and plot and relate them to their own lives.

### **Try these read-aloud tips:**

- Introduce the book: read the title, author, and illustrator; look at the cover; talk about what the book might be about; suggest things to look and listen for.
- Run your finger under the text, while reading.
- Answer questions related to the book; save other questions for later.
- Talk about the story during and after a read-aloud session.
- Ask children to look closely at the pictures to help them understand the story and make predictions about what might happen next.
- Repeat interesting words and rhymes while reading a book and at a later time.
- Pause and wait so children can say the word that ends a repetitive or predictable phrase.
- Stop to ask thinking questions: "What might happen next? Where did he go? Why did she do that?"
- Follow up on the story. Invite a child to talk; draw or paint; pretend to be one of the characters.

adapted from: [http://www.education.com/reference/article/Ref\\_Tips\\_Reading\\_Presch/](http://www.education.com/reference/article/Ref_Tips_Reading_Presch/)

# **Memory Games for Kids :- Improve your Child's Memory**

## **Benefits of Playing Memory Games with Kids**

One thing that all successful learners have in common is the ability to memorize easily and effectively. A good memory will help you remember dates and facts in history, math formulas and that never ending list of science elements. It's a good idea to help your child develop memory skills whilst young. The educational benefits will be enormous, as it will help them to achieve in all areas of the curriculum. They will become confident in their academic ability and will not get stressed out when faced with learning times tables, French verbs or math formula. These memory skills will continue to benefit them through their academic years and beyond.

Here are some fun memory games you can play with your kids that will help to improve their memory skills before they even start formal education. Kids aged 3-6 years will love participating in these activities

## **5 Memory Games that will Help Improve your Child's Memory**

### **Kim's Game**

Put five objects on a tray, such as a pencil, pen, small toy, shell or ornament. Ask your child to study them for a couple of minutes. Put a cover over the tray. How many objects can your child remember? Children love this game and it can be played with more or less items depending on your child's age and ability. A variation of the game can be played when they get very good at it. Here, you take the tray out of sight after they have studied the objects. You then remove one object and ask your child if they can spot which one is missing.

### **How does it help improve your child's memory?**

Kim's game helps your child develop visual memory, which is an important skill for learning to read and spell. A child with a good visual memory will be able to recall words and the letter order of words more accurately.

## **Matching Pairs**

Take a standard pack of playing cards and remove the numbers 6-10 from the pack. Place the remaining cards face down on the table in eight rows of four. Each player tries to find a matching pair by turning up two cards. If it is not a matching pair, then the cards are placed face down again in the same position. If they do match, the player keeps this pair of cards and has another turn. When all the pairs have been found, players count their pairs. The one with the most pairs of cards is the winner.

### **How does it help improve your child's memory?**

This game really helps encourage your child's memory training as it takes a considerable amount of concentration for a young child to watch and remember where each card is. Using a standard pack of cards will have the added benefit of reinforcing number learning. There are also plenty of memory games that you can buy with pictures on them rather than numbers. Very young children might prefer these bright colourful versions of this game and they work along the same principals as using the standard pack of cards. Alternatively, try out some of the free printable matching games available on the internet.

## **Memory Train**

I'm sure you all remember playing the popular memory train game in your childhood. First of all tell your child to imagine going on holiday. Start off by saying, "I packed my suitcase and put in my...hairbrush". The next person repeats the phrase but adds on an extra item, eg: "I packed my suitcase and put in my hairbrush and t-shirt." And so on. You can play your own variation of this game. For instance, you could go to the supermarket to buy groceries or visit the funfair to go on rides.

### **How does it help improve your child's memory?**

Kids love repetition and learn effectively when things are repeated over and over again. The memory train game really stimulates the memory as it involves repeating the same list over and over and adding one item to it each time. This is quite a challenging game, but you'll be amazed at how quickly your child develops the ability to remember long lists of items.

## **The Magic Cup Game**

For this game you need three plastic cups and a small item such as a coin. Place the item under a cup, making sure your child knows which one it's under. Move the cups around and ask your child which cup the item is under. Your child can then have a go at moving the magic cups. My young daughter dresses up and pretends to be a magician when playing the magic cup game and this makes it all the more fun.

### **How does it help improve your child's memory?**

This game teaches children to concentrate really hard as they try to follow the cup with the object under it. Concentrating and paying close attention is the first step in developing a strong memory. This is also one of the key skills required for successful learning. Children who can concentrate hard will focus well in lessons in school and won't be easily distracted by other things going on around them. Teachers will tell you what a valuable skill this is.

## **Spot the Difference**

Ask your child to study you, paying attention to what you are wearing. Leave the room and change one thing. For instance you could take off an earring, tie your hair back or change your shirt. Come back in and ask your child to spot what you have changed. You can also play this game on a white board. Draw a person or scene and rub one thing out when your child is not looking. Can your child spot the difference?

### **How does it help improve your child's memory?**

This game helps to build concentration and visual memory skills as your child will have to form and retain a visual picture of what you looked like before you made the change. Well developed visual memory skills will be beneficial to your child when it comes to learning to read and write.

#### **Playing Memory Games :- Important Tips**

- **Play memory games regularly.** This will build your child's concentration, a key skill required to become a successful learner in school.

- **Play the games that your child finds enjoyable.** Your child will learn better when the games are fun and will want to play them over and over again.
- **Make sure that your child is achieving success in the game.** If your child can remember 4 objects, but not 5, play the game with only 4 items. It's important that a feeling of success is achieved as failure is de-motivating, especially to a young child.

## **Start playing memory games with your child now.**

Children who have developed good memory skills will find learning a breeze. They will focus well in school and as a result will become successful learners and confident individuals. All the games described are suitable for children from as young as three years old. You can also easily adapt the games to suit your child's age and stage of development. Alternatively, there are plenty of highly reviewed memory games for sale on sites such as Amazon. The Disney Princess Memory Game comes with particularly good reviews so is well worth considering. So start playing memory games whilst your child is young. It will really help to develop concentration and memory skills and your child will reap the benefits at school.

## **Learn About Baby Animals**

Spring is the perfect time for baby animals to be born! Many animals have babies in the spring since the warmer weather makes it easier for them to find food to feed them. Warmer weather also makes it easier for small babies to survive. Polar bears, who live in climates that are always very cold, actually have their babies during the winter while they are hibernating. When spring comes and warms things up a little, a mother bear will bring her cubs out of their cozy den for the first time and teach them how to find food for themselves. Other kinds of bears and some other large mammals also have babies during the winter, since they can nurse their babies and not have to leave their den to find food.

There are lots of different kinds of animals living on earth. That means that there are lots of very different kinds of baby animals! Even though we usually think of babies as being small and helpless when they are first born, that isn't true for all animals. Some animals are very large even when they're first born. Sometimes even the smallest ones are able to live on their own without any help from their parents when they are born. Keep reading to learn about some different kinds of animals and different ways that their babies are born and cared for.

**Mammals** are animals that have hair or fur, are warm-blooded, and feed their babies with milk. Mammals give live birth, meaning that their babies are born from the mother's body instead of hatching from an egg. However, there are two animals that lay eggs but are still considered mammals! They are echidnas and platypuses.

Humans, elephants, cats, mice, pigs, rhinoceroses, gorillas, and many other animals are all mammals. Some are huge and some are tiny. Can you think of some other mammals?

**Marsupials** such as kangaroos, koalas, wombats, and opossums are mammals, too! When baby marsupials are born, they are very tiny and not as well developed as other mammal babies. They live in a fur-lined pouch on the outside of their mother's belly where they nurse (drink milk) and stay safe and warm until they are big enough to come out. Even after the babies can come out of their mother's pouch, they will still ride around on her back while they grow and learn how to survive on their own. Marsupial babies are called joeys. Almost all marsupials are nocturnal, which means they are awake at night and sleep during the day. Australia is home to most kinds of marsupials, but opossums do live in other parts of the world. In fact, the only marsupial that lives in North America is the Virginia Opossum, which can have up to 13 babies at once!



**Reptiles** are cold-blooded, have backbones, have skin covered with scales, have claws on their feet, and baby reptiles hatch from eggs. A few kinds of snakes and lizards give live birth to their babies, but most lay eggs. Reptiles are born looking like smaller versions of their parents and are on their own almost as soon as they hatch. Their parents do not stay around to take care of them, because they aren't really needed.

**Amphibians** are similar to reptiles, but they live in water for part of their lives and on land for part of their lives. They have moist, slimy skin instead of scales. All amphibians lay eggs and babies look very different from their parents when they first hatch. They go through different stages of life in a process called *metamorphosis*. For example, a baby frog is a tadpole that lives in water and looks like a fish. It gradually grows arms and legs and becomes an adult frog!

**Fish** are cold-blooded, have backbones, and lay eggs, just like reptiles and amphibians. Fish's bodies are covered in scales. They do not have any arms or legs, so they use fins to swim. Fish have gills instead of lungs to help them breathe in water. Some female fish can actually give birth to live fish instead of laying eggs! Many kinds of fish do not wait for their eggs to hatch and do not take care of their babies once the eggs hatch. However, some types of fish lay eggs in a nest and guard them very carefully and then take care of the babies until they are big enough to take care of themselves. A baby fish is called a fry and a group or family of fish is called a school.

**Birds** are warm-blooded and have skeletons and backbones, like mammals. Birds' wings even have bones that are very similar to bones in human arms. However, unlike mammals, birds are covered in feathers instead of fur or hair and hatch from eggs. Mother birds build nests to lay their eggs in, then they carefully sit on their eggs to keep them warm while the baby birds inside grow and develop. Once the babies hatch, mother and father birds have to work hard to collect enough food to keep their hungry babies fed.

**Insects** do not have backbones, or any bones for that matter! Instead they have exoskeletons that give their bodies shape and protection. Insects have three body sections, six legs, two antennae, and two eyes. Many insects also have wings. Insects hatch from eggs. Some baby insects look like smaller versions of their parents and will shed their skin as they grow bigger. Others go through metamorphosis and look and act very different from their adult parents when they first hatch. For example, did you know that a caterpillar is a "baby" butterfly? When a butterfly lays an egg, it will eventually hatch into a caterpillar, which is called a larva. Then it will change into a pupa by spinning a chrysalis around itself and later emerge as an adult butterfly! Many insects, including bees, flies, and beetles, go through metamorphosis. Other insects, like grasshoppers, and arachnids (spiders) molt or shed the outer layer of their skin

**AASB POLICY REFERENCE MANUAL UPDATE SERVICE**

**2013-2014 UPDATE**

**INSTRUCTION SHEET**

NOTE: This packet includes only those policy manual pages that have been revised, deleted or newly established. Full text pages are included and are to be substituted as indicated below.

**This Instruction Sheet contains a new feature entitled “Formal Adoption Required.” For ease of School Boards, AASB is identifying those portions of the Update that require formal Board action in order to implement the policy changes. This is indicated by a “Yes.” A “No” indicates that formal Board action is not required prior to updating the district’s policy manual. A “No” is used if changes have been made only to an AR or an Exhibit, or if policy changes are limited to explanatory notes, legal reference or cross-reference updates, or minor grammatical or stylistic changes that have not changed the policy meaning.**

REPLACE/ADD	FORMAL ADOPTION REQUIRED	DESCRIPTION
<b>ARTICLE 0, Series 0000 – Philosophy-Goals-Objectives and Comprehensive Plans</b>		
<b>BP 0200</b>	No	<p><u>GOALS FOR THE SCHOOL DISTRICT</u></p> <p>The introductory note has been updated to delete outdated references to NCLB. The legal reference section has been updated to refer to 4 AAC 06.800-.899, School and District Accountability. No changes were required to the text of the policy.</p>
<b>BP 0210</b>	Yes	<p><u>GOALS FOR STUDENT LEARNING</u></p> <p>This policy has been updated to reflect broad-based instructional goals found in 4 AAC 04.020, Skills for Graduating Students and 4 AAC 03.030, Subjects.</p>
<b>BP 0500</b>	No	<p><u>REVIEW AND EVALUATION</u></p> <p>The legal reference section has been updated to delete references to repealed regulations and to update regulation titles for 4 AAC 06.812, Alaska School Performance Index, and 4 AAC 06.885, School Recognition. No changes were required to the text of the policy.</p>

<u>REPLACE/ADD</u>	<u>FORMAL ADOPTION REQUIRED</u>	<u>DESCRIPTION</u>
<b>BP/AR 0520</b>	Yes (BP)	<p data-bbox="695 296 1425 323"><u>SCHOOL ACCOUNTABILITY/SCHOOL IMPROVEMENT</u></p> <p data-bbox="695 359 1468 657">The BP and AR have been significantly revised to reflect Alaska’s new accountability and school improvement system. The new system has been implemented in light of Alaska’s waiver of certain NCLB requirements, including the school accountability system that measured schools by Adequate Yearly Progress. The revised BP/AR now reflects school star ratings, eliminates references to School Choice and Supplemental Educational Services, and provides current requirements for school improvement plans and district improvement plans.</p>

**ARTICLE 3, Series 3000 – Business and Noninstructional Operations**

<b>BP 3550</b>	No	<p data-bbox="695 787 906 814"><u>FOOD SERVICE</u></p> <p data-bbox="695 850 1468 982">The legal reference section has been updated to cite new regulations by the USDA for Nutrition Standards For All Foods Sold in Schools (“Smart Snacks in School.”) No changes were required to the text of the policy.</p>
<b>BP 3553</b>	No	<p data-bbox="695 1018 1182 1045"><u>FREE AND REDUCED PRICE MEALS</u></p> <p data-bbox="695 1081 1468 1283">A cross-reference has been added to BP 5040, Student Nutrition and Physical Activity. The legal reference section has been updated to fully cite to federal laws governing the National School Lunch and Breakfast Programs, including the 2013 USDA Nutrition Standards. No changes were required to the text of the policy.</p>
<b>BP 3554</b>	Yes	<p data-bbox="695 1318 979 1346"><u>OTHER FOOD SALES</u></p> <p data-bbox="695 1381 1468 1583">The policy has been updated to reflect the USDA’s requirement that food sold between the hours of 12:00 AM and 30 minutes after the instructional day will meet USDA Nutrition Standards. The legal reference section has been updated to fully cite to federal laws governing the National School Lunch and Breakfast Programs, including the 2013 USDA Nutrition Standards.</p>

<u>REPLACE/ADD</u>	<u>FORMAL ADOPTION REQUIRED</u>	<u>DESCRIPTION</u>
<b><u>ARTICLE 4, Series 4000 – All Personnel</u></b>		
<b>BP 4112.1</b>	No	<p data-bbox="695 363 870 386"><u>CONTRACTS</u></p> <p data-bbox="695 428 1468 688">Two notes have been revised. The introductory note has been changed to eliminate reference to contractual provisions for terminating a teaching contract. The second note has been revised to change the date of notification of nonretention or layoff of a tenured teacher from “before March 16” to “before May 15.” This reflects a 2013 change to AS 14.20.140. The legal reference section has also been updated. No changes were required to the text of the policy.</p>
<b>BP 4112.10</b>	Yes	<p data-bbox="695 726 1234 749"><u>EMPLOYMENT OF RETIRED TEACHERS</u></p> <p data-bbox="695 791 1468 888">This policy is being eliminated from AASB’s Policy Reference Manual. It is based upon a law that has been repealed, AS 14.20.135, Employment of retired teachers because of shortages.</p>
<b>BP 4115</b>	Yes	<p data-bbox="695 926 1084 949"><u>EVALUATION/SUPERVISION</u></p> <p data-bbox="695 991 1468 1354">This policy has been updated to reflect DEED’s 2013 regulatory changes to certificated employee evaluations. The goals of the evaluation system now include improving the effectiveness of instruction. Certificated employees are identified as teachers, administrators, and special service providers. General language has been added requiring the evaluation system to evaluate teachers as exemplary, proficient, basic or unsatisfactory on applicable content standards and overall performance. Language has also been added that the annual training will assure inter-rater reliability, and that certificated employees can comment on their evaluations and will not be subject to retaliation for doing so.</p> <p data-bbox="695 1396 1468 1486">The introductory note has been expanded to discuss DEED’s regulatory changes. The legal reference section has been updated.</p>
<b>BP 4117.6</b>	Yes	<p data-bbox="695 1524 922 1547"><u>NONRETENTION</u></p> <p data-bbox="695 1589 1468 1686">The policy has been amended to change the date of notification of nonretention of a tenured teacher from “before March 16” to “before May 15.” This reflects a 2013 change to AS 14.20.140.</p>
<b>E 4119.21</b>	No	<p data-bbox="695 1724 1341 1747"><u>CODE OF ETHICS AND TEACHING STANDARDS</u></p> <p data-bbox="695 1789 1468 1913">This Exhibit has been updated to reflect the current provisions of 20 AAC 10.020, the PTPC’s Code of Ethics and Teaching Standards. No changes were required to the policy itself, BP 4119.21.</p>

REPLACE/ADD

FORMAL  
ADOPTION  
REQUIRED

DESCRIPTION

ARTICLE 5, Series 5000 – Students

**BP/AR/E 5040**

Yes (BP)

STUDENT NUTRITION AND PHYSICAL ACTIVITY

The policy and AR were updated by the State of Alaska Obesity Prevention and Control Program and the DEED Child Nutrition Program. The amended BP and AR meet all requirements for local school wellness policies and incorporate new federal requirements of the National School Lunch Act, Nutritional Standards for All Foods Sold in Schools, also known as Smart Snacks in School. The federal nutritional standards must be in place for the 2014-2015 school year.

The policy contains options for the amount of physical education (PE) to be offered to elementary, and to middle and high school students. These options need to be reviewed by the School Board and a selection made prior to School Board adoption.

The legal reference section has been updated and Exhibits (1), (2) and (3) provided for use by school districts. E 5040(1) identifies the federal requirements for local school wellness policies; E 5040(2) reflects the USDA’s nutrition standards for “Smart Snacks in School;” and E 5040(3) identifies the types of donated Alaska game and plants that can be accepted for serving at school.

**BP/AR/E 5125**

No

STUDENT RECORDS

The legal reference section of the policy has been updated to reflect the name change to the Alaska Performance Scholarship Program. No changes were required to the text of the policy.

The AR and Exhibit have been updated to reflect the change in name of the Alaska Challenge Youth Academy to the Alaska Military Youth Academy. The AR has also been revised to incorporate two FERPA amendments found at 20 USC 1232g. First, providing for release of records without parent consent to a caseworker of a state or local child welfare agency if the agency is legally responsible for the child. Second, providing that notice to parents of a subpoena or court order is not required if the order is issued pursuant to a child abuse and neglect proceeding to which the parent is a party.

<u>REPLACE/ADD</u>	<u>FORMAL ADOPTION REQUIRED</u>	<u>DESCRIPTION</u>
BP/E 5125.1	No	<p data-bbox="695 296 1255 323"><u>RELEASE OF DIRECTORY INFORMATION</u></p> <p data-bbox="695 359 1468 489">An explanatory note and the legal reference section have been updated to refer to the Alaska “Military” Youth Academy and the Alaska “Performance” Scholarship Program. No changes were required to the text of the policy.</p> <p data-bbox="695 525 1468 621">The Exhibit has been updated, last page, Parent Form, to reflect the change in name of the Alaska Challenge Youth Academy to the Alaska Military Youth Academy.</p>
BP/AR 5141.4	Yes (BP)	<p data-bbox="695 657 1101 684"><u>CHILD ABUSE AND NEGELCT</u></p> <p data-bbox="695 720 1468 1087">The policy and AR have been updated to reflect a recent change to the definition of mandatory reporter in AS 47.17.020. Specifically, public school athletic coaches are now required to report child abuse and neglect. This also means that districts are required to provide coaches with training on recognizing and reporting child abuse and neglect. An athletic coach is defined as “a paid leader or assistant of a sports team.” AS 47.17.290. Additional changes were made to the policy and AR to more clearly identify reporting obligations and procedures. In addition, language was added to the AR regarding confidentiality requirements.</p>

**ARTICLE 6, Series 6000 – Instruction**

BP 6010	Yes	<p data-bbox="716 1224 1065 1251"><u>GOALS AND OBJECTIVES</u></p> <p data-bbox="716 1287 1468 1654">The policy has been updated to reflect amendments to 4 AAC 06.825, Graduation and attendance rates. This regulation requires school districts to establish target dates for achieving a 90% or better graduation rate, and a 95% or better attendance rate. School boards should carefully consider their current attendance and graduation rates, and plans to improve those rates, in selecting target dates. The explanatory note has been revised to explain the requirement just discussed, as well as identifying the student subgroups to which the graduation and attendance rates will apply. Finally, the legal reference section has been updated.</p> <p data-bbox="716 1690 1468 1751"><u>The target dates will need to be decided by the Board and inserted into the policy prior to formal adoption.</u></p>
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<u>REPLACE/ADD</u>	<u>FORMAL ADOPTION REQUIRED</u>	<u>DESCRIPTION</u>
<b>BP 6141</b>	No	<p><u>CURRICULUM DEVELOPMENT AND EVALUATION</u></p> <p>The legal reference section has been updated to delete references to regulations that have been repealed or revised. No changes were required to the text of the policy.</p>
<b>BP 6145</b>	No	<p><u>EXTRACURRICULAR AND COCURRICULAR ACTIVITIES</u></p> <p>A minor change has been made to the policy section concerning participation by students enrolled in alternative education programs. AS 14.30.365 was amended to remove the requirement that an alternative education program be located “entirely” in the state. This change has been made to the policy. The explanatory note has been updated to add an explanation of the statutory definition of “located in the state.”</p>
<b>BP/AR 6162.5</b>	Yes (BP)	<p><u>STANDARDIZED TESTING</u></p> <p>The policy has been revised to eliminate discussion of racial, cultural, or gender differences as they relate to student assessments. The introductory note has been revised to eliminate references to norm-referenced tests, which are no longer a component of Alaska’s statewide student assessment system. A correction has been made to the legal reference section.</p> <p>In the AR, the introductory note has been revised to eliminate norm-referenced testing and to add language regarding test security. No changes were required to the text of the AR.</p>
<b>BP 6190</b>	No	<p><u>EVALUATION OF THE INSTRUCTIONAL PROGRAM</u></p> <p>The legal reference section has been updated to delete references to regulations that have been repealed or revised. No changes were required to the text of the policy.</p>

REPLACE/ADD

FORMAL  
ADOPTION  
REQUIRED

DESCRIPTION

ARTICLE 8, Series 8000 – Advisory School Boards

BP 8120

Yes

ELECTIONS

This policy has been revised to incorporate changes to Alaska election laws that now permit REAAs to request the State Division of Elections to conduct elections for advisory school boards. AS 14.08.071 and 6 AAC 27.180. In such a case, the role of the Division of Elections is minimal and most obligations for conducting advisory school board elections remain with the district. The details of this option are fully explained in the introductory note, in a new note, and in new optional language for election procedures.

The policy has also been revised to eliminate references to second class cities and to clarify candidate and voter eligibility. The legal reference section has also been updated to include the new laws relating to advisory school board elections.

The policy contains three optional sections that need to be decided by the School Board prior to final Board adoption:

- a. Eligible candidates: *new* optional language is provided that advisory school board member candidates must be a parent/guardian, stepparent, or grandparent of a student attending the school.
- b. Concurrent membership: *existing* optional language provides a choice between permitting or prohibiting concurrent membership on the School Board and a local advisory school board.
- c. Election procedures: *new* optional language is provided for REAAs desiring to utilize the Division of Elections for advisory school board elections. Within this option, the School Board must also decide between “may” or “shall” in terms of permitting or directing the Superintendent to utilize this option.

## Philosophy-Goals-Objectives and Comprehensive Plans

### GOALS FOR THE SCHOOL DISTRICT

BP 0200(a)

Note: The following sample language may be revised as needed to reflect district philosophy and needs. AS 14.07.165 requires the State Board of Education to adopt statewide goals and to require that each governing body adopt written goals consistent with local needs. AS 14.03.120 requires districts to annually file and make available to the public a report that establishes district goals and priorities and includes plans for achieving these goals and the means of measuring district achievement. Districts are required to encourage public participation in the preparation of this report.

The School Board is committed to excellence and self-evaluation and believes that the public schools exist to meet the needs of students, parents/guardians and other community members. It is, therefore, important that citizens may express their expectations of the schools. The School Board encourages students, parents, teachers, and other community members to participate in educational planning for the district.

*(cf. 0420 - School-Based Management)*

The School Board shall adopt written goals for the school district which reflect local needs. These goals shall be consistent with School Board policy and statewide goals adopted by the State Board of Education. The Superintendent or designee shall develop objectives for meeting these goals. The development and adoption of the budget shall be consistent with district goals and objectives.

*(cf. 0000 - Concepts and Roles)*

*(cf. 0100 - Philosophy)*

*(cf. 3100- Budget)*

The Superintendent or designee shall annually file with the Department of Education and Early Development and make available to the public a report which includes the adopted district goals and priorities, plans for achieving these goals and priorities, and the means of measuring the district's success in reaching its goals and priorities.

*(cf. 0500 - Review and Evaluation)*

*(cf. 0510 - School District Report Card)*

*Legal Reference (see next page)*

## **Philosophy-Goals-Objectives and Comprehensive Plans**

### **GOALS FOR THE SCHOOL DISTRICT (continued)**

BP 0200(b)

#### *Legal Reference:*

##### ALASKA STATUTES

*14.03.120 Education planning; reports*

*14.07.165 Duties*

##### ALASKA ADMINISTRATIVE CODE

*4 AAC 06.800-.899 School and District Accountability*

*4 AAC Chapter 4 Statewide goals*

*Revised 4/2014*

## Philosophy-Goals-Objectives and Comprehensive Plans

### GOALS FOR STUDENT LEARNING

BP 0210(a)

Note: The following policy is optional.
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The School Board believes that a quality education provides an opportunity for each student to develop:

1. The concept of self-worth and the ability to exercise self-discipline.
2. A positive attitude toward responsible citizenship.
3. Mastery of the basic skills and a working knowledge of mathematics, technology, reading, language arts (including effective oral and written communication), the sciences, geography, history, government and citizenship, world languages and fine arts.
4. Skills and other competencies leading toward economic independence consistent with the individual's interests and basic potential.
5. Skills to think logically and critically.
6. An awareness and understanding of our country's history and ideals and its diverse ethnic, racial and cultural heritage.
7. An awareness and understanding of the heritage, ideals and contributions of other cultures, races and countries.
8. The opportunity to develop the capability of students to appreciate beauty in literature, art, music and nature, and to recognize, value and use creativity.
9. A recognition of the importance of physical and mental health and an understanding of skills for a healthy life.
10. An ability to adapt and participate constructively in a changing society.
11. An understanding of the relationship of people and his/her environment.
12. Moral and ethical values based on the rights and responsibilities of individuals and their relationships to each other.

*(cf. 6143 - Courses of Study)*

*Legal Reference (see next page):*

## **Philosophy-Goals-Objectives and Comprehensive Plans**

### **GOALS FOR STUDENT LEARNING (continued)**

BP 0210 (b)

*Legal Reference:*

ALASKA STATUTES

*14.03.015 State education policy*

ALASKA ADMINISTRATIVE CODE

*4 AAC Chap. 4 Statewide goals*

*Revised 4/2014*

## Philosophy-Goals-Objectives and Comprehensive Plans

### REVIEW AND EVALUATION

BP 0500

The School Board recognizes that ongoing review and evaluation of district policies and programs are necessary if the School Board is to be held accountable for the governance of the district. The School Board accepts that being accountable includes a duty to explain to the public how district responsibilities are being met and will provide for such review and evaluation.

*(cf. 0510 - School District Report Card)*  
*(cf. 1312 - Complaints Concerning the Schools)*  
*(cf. 4115 - Personnel Evaluation)*  
*(cf. 6190 - Evaluation of the Instructional Program)*  
*(cf. 9300 - Governance)*  
*(cf. 9400 - School Board Self-Evaluation)*

#### *Legal References:*

ALASKA STATUTES  
*14.03.120 Education planning; reports*

ALASKA ADMINISTRATIVE CODE  
*4 AAC 04.140 Content Standards*  
*4 AAC 06.812 Alaska school performance index*  
*4 AAC 06.885 School recognition*

*Revised 4/2014*

## Philosophy-Goals-Objectives and Comprehensive Plans

### SCHOOL ACCOUNTABILITY/SCHOOL IMPROVEMENT

BP 0520(a)

Note: In May 2013, Alaska received a waiver of certain ESEA/NCLB requirements, including school accountability. The following policy reflects the Alaska Accountability System which measures both school performance and school progress and results in a school designation of Priority, Focus, or Reward. The school rating may result in required interventions as well as specific supports.

The School Board is committed to the successful performance of the district and its schools. Successful performance is indicated through student academic achievement, student progress over prior year performance, strong attendance and graduation rates, and participation and achievement in college and career readiness exams. The [Superintendent/Chief School Administrator] shall implement requirements for school and district accountability as determined by the Department of Education and Early Development.

Note: The Alaska School Performance Index measures schools by a combination of data: student achievement on SBAs in reading, writing and math; growth in the school's student body in those assessments from the prior year; and attendance. Schools with high school students are also measured by graduation rates; student performance on college-readiness assessments, including SAT, ACT, and WorkKeys; and student participation rate in WorkKeys. ASPI points will result in a Star Rating for a school from 1-5 stars, the higher number representing stronger school performance.

If any district school receives a star rating of one, two, or three stars, the [Superintendent/Chief School Administrator] or designee shall develop and implement a school improvement plan in accordance with state law. School improvement plans shall be presented to the Board for approval. If the plan is for a school that receives one or two stars, the plan will be submitted to the Department. If the school has been designated as a priority or focus school, the plan will be prepared in consultation with the Department and subject to Department approval.

The [Superintendent/Chief School Administrator] or designee shall develop and implement a school improvement plan for schools receiving a four or five star rating when necessitated due to failure to meet annual measurable objectives, a decline in the school's growth and proficiency, a decline in graduation rate, or insufficient participation in standards-based assessments.

The [Superintendent/Chief School Administrator] or designee shall develop and implement a district improvement plan when required due to the number of one- or two-star schools; the number of students who attend one- or two-star schools; deficiencies in curriculum, assessment practices, instruction, learning environment, professional development, or leadership; or lack of progress by a subgroup towards annual measurable objectives. The District improvement plan shall be approved by the School Board and submitted to the Department.

## **Philosophy-Goals-Objectives and Comprehensive Plans**

### **SCHOOL ACCOUNTABILITY/SCHOOL IMPROVEMENT (continued) BP 0520(b)**

#### **School Interventions**

The [Superintendent/Chief School Administrator] or designee shall implement comprehensive interventions for any school identified as a priority school by the Department. The comprehensive interventions will use turnaround principles that accomplish the following: provide strong leadership; ensure effective teachers; redesign the school calendar to include additional time for student learning and teacher collaboration; improve the instructional program; use student data to inform instruction; establish a school environment that improves safety and discipline; and provide mechanisms for family and community involvement.

Targeted interventions will be implemented to meet the specific needs of schools identified by the Department as focus schools. A plan and timeline to implement the targeted interventions shall be created by the [Superintendent/Chief School Administrator] or designee. Interventions should consider each of the turnaround principles for priority schools, some or all of which may be appropriate for the school or targeted subgroups. Decisions should be data-driven.

The district will utilize state provided supports in implementing comprehensive or targeted interventions.

#### **School Success**

The Board believes that all of its schools can be high performing and high progress schools. The district will annually recognize those schools identified as reward schools by the Department.

#### **Parent Notification**

The [Superintendent/Chief School Administrator] or designee shall communicate with the parents of children attending schools designated as one- or two-star schools. The information should be in an understandable and uniform format, and, to the extent practicable, in a language the parents can understand. Parents should be promptly advised of:

1. What the star designation means, and how the school compares in terms of academic achievement to other schools in the district and state;
2. The reasons for the designation;
3. Information about how the parents can become involved in addressing the academic issues that led to the designation; and

## Philosophy-Goals-Objectives and Comprehensive Plans

### SCHOOL ACCOUNTABILITY/SCHOOL IMPROVEMENT (continued) BP 0520(c)

4. Any action taken to address the problems that led to the designation, including: an explanation of what the school is doing to address low achievement; an explanation of what the district and Department are doing to help; and a description of interventions being taken by the district.

The information in item 4 above shall also be disseminated to the public. Information provided to parents will be sent through direct means such as mail or email. Communications must respect the privacy of students and their families.

#### *Legal Reference:*

##### ALASKA STATUTE

*14.03.123 School and District Accountability*

##### ALASKA ADMINISTRATIVE CODE

*4 AAC 06.800 - .899 School and District Accountability*

*Elementary and Secondary Education Act, 20 U.S.C. § 6316, as amended by the No Child Left Behind Act of 2001 (P.L. 107-110)*

*Revised 4/2014*

## **Business & Non-Instructional Operations**

### **FOOD SERVICE**

BP 3550(a)

The School Board recognizes that students need adequate, nourishing food in order to grow and learn and to give a good foundation for their future physical well-being. The Board may provide for a food service program based on regular lunch service and including such other snack and breakfast programs as the needs of the students and the financial capacity of the district permit. The Board recognizes that the lunch program is an important complement to the nutritional responsibilities of parents/guardians.

The Board believes that:

1. Foods and beverages available on school premises should contribute to the nutritional well-being of students and meet the nutritional criteria of the National School Lunch and Breakfast Programs and current U.S. Dietary Guidelines for Americans.
2. Foods and beverages available should be considered as carefully as other educational support materials.
3. Foods and beverages should be prepared in ways which will appeal to students while retaining nutritive quality.
4. Food should be served in quantities appropriate to the needs of students at their age level and served in as pleasant and relaxed an atmosphere as possible, with adequate time for students to eat.
5. Foods grown in the state provide nutritional, environmental, and economic benefits and should be utilized in the district's food service program to the extent feasible.

<p>Note: Effective January 14, 2010, the U.S. Department of Agriculture requires schools participating in the National School Lunch and Breakfast Programs to develop a written food safety program for the preparation and serving of school meals. The goal is to prevent and reduce the risk of food-borne illness among students. Schools are required to utilize the "hazard analysis and critical control point (HACCP) system" when developing their food safety programs. A written safety program must be in place for each food preparation and service facility that prepares and serves meals under the federal breakfast or lunch programs.</p>
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The Superintendent or designee will oversee the development of a written food safety program for each food preparation and serving facility in the district, as required by law. Foods and beverages will be stored, prepared and served in accordance with food safety regulations in order to prevent or reduce the risk of food-borne illness among students.

## Business & Non-Instructional Operations

### FOOD SERVICE (continued)

BP 3550(b)

The School Board intends that, insofar as possible, the school food services program shall be self-supporting and may include foods from school gardens, greenhouses and farms. The Board shall review and approve of menu prices. Program financial reports shall be presented regularly for inspection by the Board.

*(cf. 3554 – Other Food Sales)*

*(cf. 5040 – Student Nutrition and Physical Activity)*

*(cf. 6163.4 – School Gardens, Greenhouses and Farms)*

#### *Legal Reference:*

##### ALASKA STATUTES

*03.20.100 Farm-to-school program*

*14.30.375 School gardens, greenhouses, and farms*

##### UNITED STATES CODE

*Richard B. Russell National School Lunch Act, 42 U.S.C. 1751-1769j*

*Child Nutrition Act of 1996, 42 U.S.C. 1771-1793*

##### CODE OF FEDERAL REGULATIONS

*7 C.F.R. Parts 210 and 220, National School Lunch Program and Breakfast Program*

##### FEDERAL REGISTER

*Nutrition Standards for All Foods Sold in Schools (“Smart Snacks in School”), Vol. 78, No. 125, Part II, Department of Agriculture (2013)*

*Revised 4/2014*

**FREE AND REDUCED PRICED MEALS**

BP 3553

The School Board desires to provide meals of the proper quality and amount for good nutrition to eligible students by participating in the national school breakfast and lunch programs where feasible.

*(cf. 5040 – Student Nutrition and Physical Activity)*

Eligibility for free or reduce priced meals shall be based on federal regulations. Parents/guardians shall be informed of the district policy and regulations concerning free or reduced priced meals.

All applications and records related to eligibility for the free or reduced price meal program shall be confidential.

*(cf. 1340 - Access to District Records)*

*(cf. 5125 - Student Records)*

Children eligible for free or reduce priced meals and milk shall not be treated differently from other children and shall have the same choice of meals or milk that is available to those children who pay the full price. There shall be no overt identification of any of the children by the use of special tokens or tickets or by any other means. The children shall not be required to work for their meals or milk, use a separate dining area or entrance, or consume their meals or milk at a different time.

*Legal Reference:*

FEDERAL REGISTER

*Nutrition Standards for All Foods Sold in Schools (“Smart Snacks in School”), Vol. 78, No. 125, Part II, Department of Agriculture (2013)*

*Revised 4/2014*

**OTHER FOOD SALES**

BP 3554

The Board believes that all food available at school should contribute to the development of sound nutritional habits and should reflect concern for the health and well-being of our students.

**During School Day**

Between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day, the Superintendent or designee may permit food and beverage sales by student or adult entities or organizations provided that these sales meet the requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools, also known as Smart Snacks in School, do not impair the food service's ability to be financially sound, and observe appropriate sanitation and safety procedures.

*(cf. 5040 – Student Nutrition and Physical Activity)*  
*(cf. 6163.4 – School Gardens, Greenhouses and Farms)*

**Outside of School Day**

From 30 minutes after the conclusion of the instructional day until 12:00 AM, the Superintendent or designee may permit food and beverage sales by student or adult entities or organizations provided that these sales comply with state and federal regulations and observe appropriate sanitation and safety procedures.

*(cf. 1321 - Solicitations of Funds from and by Students)*

*Legal Reference:*

UNITED STATES CODE

*Richard B. Russell National School Lunch Act, 42 U.S.C. 1751-1769j*  
*Child Nutrition Act of 1996, 42 U.S.C. 1771-1793*

CODE OF FEDERAL REGULATIONS

*7 C.F.R. Parts 210 and 220, National School Lunch Program and Breakfast Program*

FEDERAL REGISTER

*Nutrition Standards for All Foods Sold in Schools (“Smart Snacks in School”), Vol. 78, No. 125, Part II, Department of Agriculture (2013)*

*Revised 4/2014*

## Personnel

### CERTIFICATED PERSONNEL

BP 4112.1

### CONTRACTS

Note: Pursuant to AS 14.20.130 the School Board may issue contracts after January 1 each year. 4 AAC 18.010 specifies minimum requirements for teacher and administrators contracts. Contracts must be signed by at least two School Board members and the teacher.

After January 1, the School Board may issue teacher contracts for the following school year. Contracts shall be approved by the School Board and signed by at least two School Board members.

Note: AS 14.20.145 grants automatic reemployment rights to teachers who are not dismissed or given notice of nonretention or layoff. Nontenured teachers must be given notice of nonretention or layoff by the end of the school year. Tenured teachers must be given notice of layoff or nonretention before May 15. (See 4117.6)

The School Board shall give or mail reemployment contracts to teachers who are not dismissed or given notice of nonretention or layoff in accordance with law. If an employee fails to notify the Superintendent or designee within 30 days after receipt of a contract of reemployment that he/she accepts reemployment, the School Board shall consider the employee to have declined reemployment and shall terminate the employee's services at the expiration of the existing contract. An employee on family leave must comply with the 30-day deadline.

(cf. 4117.4 - Dismissals)

(cf. 4117.6 - Nonretention)

(cf. 4119.21 - Code of Ethics)

Note: Pursuant to 4 AAC 18.021 substitute teachers employed for the remainder of the school term when more than 20 school days remain must be employed under employment provisions for regular teachers.

#### *Legal Reference:*

##### ALASKA STATUTES

14.20.130 *Employment of teachers and administrators*

14.20.145 *Automatic Reemployment*

14.20.158 *Continued contract provisions*

14.20.010 *Teacher certificate required*

14.20.020 *Requirements for issuance of certificate*

14.20.120 *Statement of qualifications*

14.20.215 *Definitions*

14.20.620 - 14.20.650 *Interstate agreement on qualification of educational personnel*

14.30.250 *Teacher qualifications*

##### ALASKA ADMINISTRATIVE CODE

4 AAC 05.080 *School curriculum and personnel*

4 AAC 12.300-4 AAC 12.900 *Certification of professional personnel*

4 AAC 18.010 *Teachers' and administrators' contracts*

4 AAC 18.021 *Employment of substitute teachers*

*Revised 4/2014*

**BP 4112.10 - POLICY TO BE FULLY DELETED AND REMOVED FROM MANUAL**

**EVALUATION/SUPERVISION**

BP 4115(a)

Note: AS 14.20.149 requires school districts to have a certificated employee evaluation system. The School Board is required to consider information from students, parents, community members, classroom teachers, affected collective bargaining units, and administrators in the design and periodic review of the system. The evaluation must be based on observation of the employee in the employee's work place. In addition, the law mandates a number of requirements for the system including the establishment of district performance standards, a minimum number of evaluations each year, the preparation and implementation of a plan of improvement, and opportunity for students, parents, community members, teachers, and administrators to provide information on the performance of the person being evaluated.

Department of Education and Early Development regulations require a district's certificated employee evaluation system to evaluate a teacher or administrator's performance on applicable professional content standards as exemplary, proficient, basic, or unsatisfactory. In addition, overall performance must be evaluated with these same four ratings. No later than the 2015-16 school year, a teacher or administrator's performance evaluation for student learning data standards shall include an evaluation of actual student learning data. The Educator Evaluation regulations are found at 4 AAC 09.010-19.099.

The School Board believes that evaluations can provide important information relevant to employment decisions, can help staff improve their professional skills, can improve the effectiveness of instruction, and raise student achievement levels. In accordance with the district's certificated employee evaluation system, the Superintendent or designee shall evaluate certificated personnel annually, including teachers, administrators, and special service providers. The evaluation system shall evaluate whether the certificated employee is exemplary, proficient, basic, or unsatisfactory on applicable content standards and in overall performance. The district's certificated employee evaluation system will incorporate those procedures and mandates required by law.

The district shall provide annual in-service training to all certificated employees subject to the evaluation system. The training will assure inter-rater reliability and address the evaluation procedures, the standards used by the district in evaluating performance, and other information that may be helpful to a thorough understanding of the evaluation system.

A certificated employee has a right to timely comment on the evaluation and may not be retaliated against for doing so.

The certificated employee evaluation system will be periodically reviewed. The district will consider input from students, parents, community members, classroom teachers, affected collective bargaining units, and administrators. The district will make a copy of the evaluation instrument available to the public, including posting on the district's website. The posting will explain how the district has considered the input of these groups in the design of the evaluation system.

- (cf. 4116 - Probationary/Permanent Status)*
- (cf. 4117.4 - Dismissal)*
- (cf. 4117.6 - Nonretention)*
- (cf. 4315.1 - Competence in Evaluation of Teachers)*

*Legal Reference (see next page):*

Certificated Personnel

**EVALUATION/SUPERVISION**

BP 4115(b)

*Legal Reference:*

ALASKA STATUTES

*14.20.149 Employee Evaluation*

*23.40.070 Declaration of policy (PERA)*

ALASKA ADMINISTRATIVE CODE

*4 AAC 19.010-4 AAC 19.099 Evaluation of professional employees*

*4 AAC 04.200 Professional content and performance standards*

*4 AAC 04.205 District performance standards*

*Revised 4/2014*

**NONRETENTION**

BP 4117.6

Note: AS 14.20.145 provide automatic reemployment rights to employees who do not receive notice of nonretention in accordance with AS 14.20.140. This sample policy should be reviewed in conjunction with the district's collective bargaining agreement, if any, to determine whether a notice date earlier than that required by law is specified.

The Superintendent or designee shall provide the School Board with his/her recommendations regarding the nonretention of certificated employees.

The School Board may decide not to rehire a nontenured employee at the end of his/her first, second or third year and give written notice of its decision to the employee at any time during the year. If the School Board does not give nontenured teachers written notice of nonretention by the last day of the school term, the employee shall be offered a contract for the following year.

Note: AS 14.20.175 mandates School Boards to provide by regulation or bylaw procedures by which nontenured teachers may request and receive an informal School Board hearing regarding nonretention.

Nonretention of nontenured teachers may be based on any cause deemed adequate by the Superintendent or designee or, if an informal School Board hearing is held, any cause deemed adequate by the School Board. The Superintendent or designee shall establish administrative regulations providing for an informal hearing before the School Board upon teacher request.

The nonretention of tenured teachers shall comply with the cause and procedural requirements specified in law, including notice of nonretention before May 15.

*(c.f. 4112.1 - Contracts)*

*(c.f. 4117.4 - Dismissal)*

*(c.f. 4116 - Nontenured/Tenured Status)*

*(c.f. 4117.3 - Personnel Reduction)*

*Legal Reference:*

ALASKA STATUTES

*14.20.140 Notification of nonretention*

*14.20.145 Automatic re-employment*

*14.20.175 Nonretention*

*14.20.180 Procedure and hearing upon notice of dismissal or nonretention*

*14.20.210 Authority of school board or department to adopt bylaws*

*Revised 4/2014*

**20 AAC 10.020**  
**CODE OF ETHICS AND TEACHING STANDARDS**

- (a) The following code of ethical and professional standards governs all members of the teaching profession. A violation of this section is grounds for discipline as provided in AS 14.20.030.
- (b) In fulfilling obligations to students, an educator:
  - (1) repealed 10/25/2000;
  - (2) may not deliberately distort, suppress or deny access to curricular materials or educational information in order to promote the personal view, interest, or goal of the educator;
  - (3) shall make reasonable effort to protect students from conditions harmful to learning or to health and safety;
  - (4) may not engage in physical abuse of a student or sexual conduct with a student and shall report to the commission knowledge of such an act by an educator;
  - (5) may not expose a student to unnecessary embarrassment or disparagement;
  - (6) may not harass, discriminate against, or grant a discriminatory advantage to a student on the grounds of race, color, creed, sex, national origin, marital status, political or religious beliefs, physical or mental conditions, family, social, or cultural background, or sexual orientation; shall make reasonable effort to assure that a student is protected from harassment or discrimination on these grounds; and may not engage in a course of conduct that would encourage a reasonable student to develop a prejudice on these grounds;
  - (7) may not use professional relationships with students for private advantage or gain;
  - (8) shall keep in confidence information that has been obtained in the course of providing professional service, unless disclosure serves a compelling professional purpose or is required by law;

**20 AAC 10.020**  
**CODE OF ETHICS AND TEACHING STANDARDS**  
(continued)

- (9) shall accord just and equitable treatment to all students as they exercise their educational rights and responsibilities.
- (c) In fulfilling obligations to the public, an educator
- (1) repealed 10/25/2000;
  - (2) shall take reasonable precautions to distinguish between the educator's personal views and those of any educational institution or organization with which the educator is affiliated;
  - (3) shall cooperate in the statewide student assessment system established under 4 AAC 06.710-4 AAC 06.790 by safeguarding and maintaining the confidentiality of test materials and information;
  - (4) repealed 10/25/2000;
  - (5) may not use institutional privileges for private gain, to promote political candidates, or for partisan political activities;
  - (6) may not accept a gratuity, gift or favor that might influence or appear to influence professional judgment, and may not offer a gratuity, gift, or favor to obtain special advantage;
  - (7) may not knowingly withhold or misrepresent material information in communicating with the school board regarding a matter before the board for its decision; and
  - (8) may not use or allow the use of district resources for private purposes not related to the district programs and operation.

**20 AAC 10.020**  
**CODE OF ETHICS AND TEACHING STANDARDS**  
(continued)

- (d) In fulfilling obligations to the profession, an educator:
- (1) may not, on the basis of race, color, creed, sex, age, national origin, marital status, political or religious beliefs, physical condition, family, social or cultural background, or sexual orientation, deny to a colleague a professional benefit, advantage, or participation in any professional organization, and may not discriminate in employment practice, assignment, or personnel evaluation;
  - (2) shall accord just and equitable treatment of all members of the profession in the exercise of their professional rights and responsibilities;
  - (3) may not use coercive means or promise special treatment in order to influence professional decisions of colleagues;
  - (4) may not sexually harass a fellow employee;
  - (5) shall withhold and safeguard information acquired about colleagues in the course of employment, unless disclosure serves a compelling professional purpose;
  - (6) shall provide, upon the request of the affected party, a written statement of specific reasons for recommendations that led to the denial of increments, significant changes in employment, or termination of employment;
  - (7) may not deliberately misrepresent the educator's or another's professional qualifications;
  - (8) repealed 10/25/2000;
  - (9) may not falsify a document, or make a misrepresentation on a matter related to licensure, employment, evaluation, test results or professional duties;
  - (10) may not intentionally make a false or malicious statement about a colleague's professional performance or conduct;

**20 AAC 10.020**  
**CODE OF ETHICS AND TEACHING STANDARDS**  
(continued)

- (11) may not intentionally file a false or malicious complaint with the commission;
- (12) may not seek reprisal against any individual who has filed a complaint, provided testimony or given other assistance in support of a complaint filed with the commission;
- (13) shall cooperate fully and honestly in investigations and hearings of the commission;
- (14) repealed 10/25/2000;
- (15) may not unlawfully breach a professional employment contract;
- (16) shall conduct professional business through appropriate channels;
- (17) may not assign tasks to unqualified personnel;
- (18) may not continue in or seek professional employment while unfit due to
  - (A) use of drugs or alcohol that impairs the educator's competence or the safety of students or colleagues; (B) physical or mental disability that impairs the educator's competence or the safety of students or colleagues;
- (19) may not interfere with a colleague's exercise of political or citizenship rights and responsibilities.

*Revised 4/2014*

## STUDENT NUTRITION AND PHYSICAL ACTIVITY

BP 5040 (a)

Note: This policy was developed by the State of Alaska Obesity Prevention and Control Program and the Alaska Department of Education & Early Development Child Nutrition Program and meets all federal requirements for Local School Wellness Policies. It is intended to provide a framework for developing a wellness policy. The policy adopted by your School Board must be developed with the involvement of the identified advisory group discussed in Section A.

The School Board recognizes that schools are in a position to promote healthy lifestyle choices by students that can affect their lifelong wellness. Therefore the School District will provide environments that promote and protect children’s health, well-being, and ability to learn by supporting healthy eating and physical activity.

Schools will provide nutrition promotion and education, physical education, and other school-based activities to foster lifelong habits of healthy eating and physical activity, and will establish linkages between nutrition education and school meal programs.

*(cf. 1020 – Youth Services)*

### **A. Planning and Periodic Review by Stakeholders**

The school district and when appropriate individual schools within the district will create or work with an existing advisory group that will assist in developing, implementing, monitoring, reviewing and, as necessary, revising school nutrition and physical activity goals. The school district will permit and encourage the participation of students, parents, food service personnel, School Board members, school administrators, school health professionals, physical education teachers, local SNAP-Ed coordinators and other interested community members in the advisory group. The district will promote opportunities to participate in the advisory group through parent and stakeholder communication, which may include newsletters, public announcements, web-postings, parent communication, etc.

The school district will provide the advisory group with appropriate information and clear guidelines to assist in the development and/or revision of relevant policies and nutrition and physical activity goals. Goals will be based on available scientific evidence for improving school nutrition and physical activity programs. Goals and progress toward achievement will be presented to the School Board on an annual basis.

*(cf. 1000 – Concepts and Roles)*

### **B. Nutrition**

All foods available in district schools during the school day shall be offered to students with consideration for promoting student health and reducing childhood obesity.

Students

**STUDENT NUTRITION AND PHYSICAL ACTIVITY** (continued)

BP 5040 (b)

All foods

and beverages provided through the National School Lunch or School Breakfast Programs shall meet nutritional requirements of the National School Lunch Act. (7 C.F.R. Parts 210 and 220) To the extent practicable, all schools in the district will participate in available federal school meal programs.

All other foods and beverages made available on school campus (including, but not limited to vending, franchise vendors, concessions, a la carte, student stores, classroom parties and fundraising) during the school day, between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day, shall meet nutritional requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools also known as Smart Snacks in School. For the purpose of this policy, the school campus is defined as all property under the jurisdiction of the school district that is accessible to students.

Schools will provide students with access to a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students; will accommodate, as much as possible, the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe and pleasant settings and adequate time for students to eat.

Traditional cultural foods may be exempted from the nutritional requirements when offered free of charge and for educational purposes. Traditional cultural foods offered for sale or as a part of the school breakfast or lunch program must meet nutritional requirements.

Schools will provide free potable water in the place where meals are served and elsewhere throughout the school buildings.

When practicable, Alaska farm and fish products will be utilized in meals and snacks.

Schools will encourage all students to participate in federal school meal programs and protect the identity of students who eat free and reduced priced meals.

Schools will encourage all students to eat healthy and nutritious meals within the school dining environment and will, to the extent practicable, involve students in menu planning.

To the extent practicable, schools will schedule lunch as close to the middle of the school day as possible. Schools are encouraged to provide opportunities for mid-morning or mid-afternoon healthy snack breaks.

Schools will limit food and beverage marketing on campus to the promotion of foods and beverages that meet the National School Lunch Act, Nutritional Guidelines for All Foods Sold in Schools.

Schools will work to provide age-appropriate nutrition education as part of the health and physical education curricula that respects the cultural practices of students, is integrated into core subjects, and provides opportunities for students to practice skills and apply knowledge both inside and outside the school setting. The District will seek to provide evidence-based nutrition education curricula that foster lifelong healthy eating behaviors integrated into comprehensive school health education. **To the extent practicable:**

- (a) Students in grades pre-K-12 shall receive nutrition education that teaches the skills needed to adopt lifelong healthy eating behaviors.
- (b) Classroom nutrition education shall be reinforced in the school dining room or cafeteria setting as well as in the classroom, with coordination among the nutrition service staff, administrators and teachers.
- (c) Students shall receive consistent nutrition messages from schools and the district. This includes in classrooms, cafeterias, outreach programs and other school-based activities.
- (d) Nutrition education shall be taught by a certified/licensed health education teacher.
- (e) Schools will strive to establish or support an instructional garden within nutrition education and the core curriculum that provides students with experiences in planting, harvesting, preparing, serving and tasting.

*(cf. 0210 – Goals for Student Learning)*

*(cf. 3550 – Food Service)*

*(cf. 3551 – Food Service Operations)*

*(cf. 3552 – Regular Lunch Program)*

*(cf. 3553 – Free and Reduced Price Meals)*

*(cf. 3554 – Other Food Sales)*

*(cf. 6163.4 – School Gardens, Greenhouses, and Farms)*

Note: While federal law does not require the language in Section C: Physical Education and Section D: Physical Activity, districts *must* have physical activity goals. The following optional policy language provides physical education and physical activity goals.

### **C. Physical Education**

Physical education will be closely coordinated with the overall school health program, especially health education, so that students thoroughly understand the benefits of being physically active and master the self-management skills needed to stay active for a lifetime.

To the extent practicable, all schools will provide daily physical education opportunities for all students. All elementary students will be provided at least

Option 1: the National Association for Sport and Physical Education (NASPE) recommendation of 150 minutes of physical education per week, for the entire school year.

Option 2: \_\_\_ minutes (determined by district capacity) of physical education per week, for the entire school year.

Middle and high school students shall be provided at least

Option 1: the National Association for Sport and Physical Education (NASPE) recommendation of 225 minutes of physical education per week, for the entire school year.

Option 2: \_\_\_ minutes (determined by district capacity) of physical education per week, for the entire school year.

All middle-school students will be required to participate in physical education for all years of enrollment in middle school. All high school students shall be required to participate in physical education for one full year. Physical education shall be exclusive of health education and shall be available for all four years of high school. Each district/school will adopt a physical education curriculum that aligns with the Alaska State Standards for Physical Education for grades K-12, with grade level benchmarks. The curriculum shall be reviewed in accordance with the regular curriculum review and adoption schedule of the District.

**D. Physical Activity**

Elementary and middle school students will be provided with at least 45 minutes each day of physical activity, not including time spent in physical education. This time may be accumulated throughout the school day and may include recess and before/after school-sponsored activities. Whenever possible, all students shall be given opportunities for physical activity through a range of programs including, but not limited to, intramurals, interscholastic athletics and physical activity clubs. Elementary students will be provided at least 20 minutes each day of structured, active recess. Classroom based physical activity is encouraged and counts toward the 45 minute requirement as long as it does not replace recess.

When practicable, recess shall be scheduled before lunch periods and take place outdoors.

Indoor and outdoor facilities shall be available so that physical activity is safe and not dependent on the weather. Physical activity equipment shall be age- appropriate, inviting, and available in sufficient quantities for all students to be active. Equipment shall be inspected regularly (at least weekly) for safety and replaced when needed.

Using physical activity as punishment, or withholding physical activity/physical education time as a means of discipline, is prohibited.

The district/school will promote strategies/events designed to generate interest in and support active transport to school (walking school busses, ‘bicycle trains.’ Walk/Bike to School Day, Safe Routes to School Programs).

Schools are encouraged to negotiate mutually acceptable and fiscally responsible arrangements with community agencies and organizations to keep school spaces and facilities available to students, staff, and community members before, during, and after the school day, on weekends, and during school vacations.

*(cf. 1330 – Community use of school facilities)*

**E. Communication with Parents**

The district/school will regularly, at least annually, inform and update the public, including students, parents, and the community, about the content, implementation of, and progress towards goals in this policy. Parents will be actively notified through email or other notification processes and provided access to this policy and all subsequent reports and updates.

The district/school will support the efforts of parents to provide a healthy diet and daily physical activity for their children. Schools will encourage parents to pack healthy lunches and snacks and to refrain from including beverages and foods that do not meet nutrition standards. The district will provide parents & the public with information on healthy foods that meet the requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools also known as Smart Snacks in School, and ideas for policy compliant foods for vending, concessions, a la carte, student stores, classroom parties and fundraising activities

The district/school will provide information about physical education and other school-based physical activity opportunities before, during and after the school day; and support the efforts of parents to provide their children with opportunities to be physically active outside of school. Such supports will include sharing information through a website, newsletter, or other take-home materials, special events, or physical education homework.

*(cf. 6020 – Parent Involvement)*

**F. Monitoring, Compliance and Evaluation**

The superintendent or designee will ensure compliance with established district-wide nutrition and physical activity wellness policies and administrative regulations. Administrative regulations may be developed to ensure that information will be gathered to assist the School Board and district in evaluating implementation of these policies and to ensure that necessary documentation is maintained in preparation for the triennial administrative review conducted by Child Nutrition Programs, Department of Education & Early Development.

The Superintendent or designee will designate one or more persons to be responsible for ensuring that each school within the district complies with this policy, and that school activities, including fundraisers and celebrations, are consistent with district nutrition and physical activity goals.

Students

**STUDENT NUTRITION AND PHYSICAL ACTIVITY** (continued)

BP 5040 (f)

The School Board will receive an annual summary report) on district-wide compliance with the established nutrition and physical activity policies, and the progress made in attaining the district nutrition and physical activity goals, based on input from the schools within the district. The report will also be distributed to advisory councils, parent/teacher organizations, school principals, and school health services personnel, and will be made available to the public.

Legal Reference:

ALASKA STATUTES

*03.20.100 Farm-to-school program*

UNITED STATES CODE

*Richard B. Russell National School Lunch Act, 42 U.S.C. 1751-1769j*

*Child Nutrition Act of 1996, 42 U.S.C. 1771-1793*

CODE OF FEDERAL REGULATIONS

*7 C.F.R. Parts 210 and 220, National School Lunch Program and Breakfast Program*

FEDERAL REGISTER

*Nutrition Standards for All Foods Sold in Schools (“Smart Snacks in School”), Vol. 78, No. 125, Part II, Department of Agriculture (2013)*

*Revised 4/2014*

## **STUDENT NUTRITION AND PHYSICAL ACTIVITY**

AR 5040 (a)

### **PLANNING AND PERIODIC REVIEW; REPORTING**

The superintendent or designee will provide an annual report to the School Board detailing progress toward reaching nutrition and physical activity goals and compliance with all physical education, physical activity and nutrition policies. Barriers to compliance, where and when they are encountered will be detailed in the annual report. A brief description of planning processes, including entities engaged in planning, will also be provided at that time.

### **NUTRITION**

Schools will provide students with access to a variety of affordable, nutritious and appealing foods that meet the health and nutrition needs of students; will accommodate, as much as possible, the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe and pleasant settings and adequate time for students to eat.

Traditional cultural foods may be exempted from the nutritional requirements when offered free of charge and for educational purposes. Traditional cultural foods offered for sale or as a part of the school breakfast or lunch program must meet nutritional requirements.

See Exhibit 3 for more information on traditional cultural foods in schools.

#### **Nutrition Guidelines:**

All foods and beverages provided through the National School Lunch or School Breakfast Programs shall meet nutritional requirements of the National School Lunch Act. To the extent practicable, all schools in the district will participate in available federal school meal programs.

All other foods and beverages made available on school campus (including, but not limited to vending, franchise vendors, concessions, a la carte, student stores, classroom parties and fundraising) during the school day, between the hours of 12:00 AM and 30 minutes after the conclusion of the instructional day, shall meet nutritional requirements of the National School Lunch Act, Nutrition Standards for All Foods Sold in Schools, also known as Smart Snacks in School. For the purpose of this policy, the school campus is defined as all property under the jurisdiction of the school district that is accessible to students.

Note: See Exhibit 2 for more information on these federal regulations.

#### **Nutrition and Dining Environment Goals**

- (a) Schools shall provide enough space and serving areas to ensure all students have access to school meals with minimum wait time.

**STUDENT NUTRITION AND PHYSICAL ACTIVITY** (continued)

AR 5040 (b)

- (b) Schools shall encourage and facilitate access to handwashing before and after meals.
- (c) Schools shall provide adequate time for students to enjoy eating healthy foods with friends in school; a minimum of 20 minutes of eating time, after being served, for lunch and 10 minutes for breakfast.
- (d) The school district shall work to provide opportunities for on-going professional training and development for food service staff and teachers in the areas of nutrition and physical education.
- (e) The district supports and encourages the creation of school gardens and integrated food system education that provides hands-on learning experiences linking the cafeteria with the classroom and core curriculum, such as math, science and language arts.

**PHYSICAL EDUCATION**

Note: While federal law does not require the language in the following sections on Physical Education and Physical Activity, Districts <i>must</i> have physical activity goals. The following optional language meets those requirements.
--

Student achievement shall be assessed based on physical education standards, and a written physical education grade shall be reported for students according to the grading schedule of the district. A fitness assessment shall be performed using a valid and reliable tool and used to track student progress. Physical education classes shall have a pupil-teacher ratio comparable to that in the core classes. Waivers, exemptions, substitutions, and/or pass-fail options for physical education are discouraged. Accommodations will be made for those with medical, cultural, or religious considerations. To the extent practicable:

- (a) Physical education shall be taught by a certified/endorsed physical education teacher.
- (b) Physical education teachers shall receive annual professional development specific to physical education content.
- (c) Physical education equipment shall be age- appropriate, inviting, and available in sufficient quantities for all students to be able to participate. Equipment shall be inspected regularly for safety and replaced when needed.
- (d) At least 50% of physical education class time should be spent in moderate to vigorous physical activity.

**PHYSICAL ACTIVITY**

Schools shall strive to allow students the opportunity for moderate physical activity each day to include time before, during, and after school.

**Physical Activity Goals**

The primary goals for physical activity are to: build knowledge and skills through physical education (PE) programs that enable all students to participate in a variety of lifetime physical activities; promote safe and appropriate physical activity opportunities for all students; increase the amount of movement for students throughout the school day, while decreasing sedentary time; and promote a physically active lifestyle for all community members, including students, staff, and families. To the extent practicable:

- (a) Schools shall encourage families to support their children’s participation in physical activity, to be physically active role models, and to include physical activity in family events.
- (b) Schools shall provide adequate training to enable teachers, and other school staff to promote enjoyable, lifelong physical activity among students.
- (c) Schools shall encourage, promote and conduct physical activities that involve families, students, school staff and the community, including safe walking or biking to school.

**OTHER SCHOOL-BASED ACTIVITIES**

The primary goal for other school-based activities is to create a total school environment that is conducive to student well-being. This includes, but is not limited to the following:

**Communication Goals**

- (a) The school district shall encourage and provide opportunities for parents, staff, teachers, school administrators, students, nutrition service professionals and community members to serve as role models in practicing healthy eating and being physically active, both in the school environment and at home.
- (b) The district, to the extent possible, shall provide information and outreach materials about community food programs and other Food and Nutrition Service (FNS) programs such as Food Stamps, the Child Nutrition Program, and Women, Infants and Children (WIC) to students and parents.

Students

**STUDENT NUTRITION AND PHYSICAL ACTIVITY** (continued)

AR 5040 (d)

- (c) Schools shall seek to limit commercial influence and exposure to advertising as it relates to nutrition, wellness and physical activity, consistent with Board policy and federal regulation.

*Revised 4/2014*

**RICHARD B. RUSSELL NATION SCHOOL LUNCH ACT**

**SEC. 9A. 42 U.S.C. 1758b LOCAL SCHOOL WELLNESS POLICY.**

(a) **IN GENERAL.**— Each local educational agency participating in a program authorized by this Act or the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.) shall establish a local school wellness policy for all schools under the jurisdiction of the local educational agency.

(b) **GUIDELINES.**—The Secretary shall promulgate regulations that provide the framework and guidelines for local educational agencies to establish local school wellness policies, including, at a minimum,—

(1) goals for nutrition promotion and education, physical activity, and other school-based activities that promote student wellness;

(2) for all foods available on each school campus under the jurisdiction of the local educational agency during the school day, nutrition guidelines that—

(A) are consistent with sections 9 and 17 of this Act, and sections 4 and 10 of the Child Nutrition Act of 1966 (42 U.S.C. 1773, 1779); and

(B) promote student health and reduce childhood obesity;

(3) a requirement that the local educational agency permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the local school wellness policy;

(4) a requirement that the local educational agency inform and update the public (including parents, students, and others in the community) about the content and implementation of the local school wellness policy; and

(5) a requirement that the local educational agency—

(A) periodically measure and make available to the public an assessment on the implementation of the local school wellness policy, including—

(i) the extent to which schools under the jurisdiction of the local educational agency are in compliance with the local school wellness policy;

(ii) the extent to which the local school wellness policy of the local educational agency compares to model local school wellness policies; and

(iii) a description of the progress made in attaining the goals of the local school wellness policy; and

Students

**STUDENT NUTRITION AND PHYSICAL ACTIVITY** (continued)

E 5040(1)

(B) designate 1 or more local educational agency officials or school officials, as appropriate, to ensure that each school complies with the local school wellness policy.

(c) **LOCAL DISCRETION.**—The local educational agency shall use the guidelines promulgated by the Secretary under subsection (b) to determine specific policies appropriate for the schools under the jurisdiction of the local educational agency.

*Added 4/2014*

# Smart Snacks in School

## USDA's "All Foods Sold in Schools" Standards

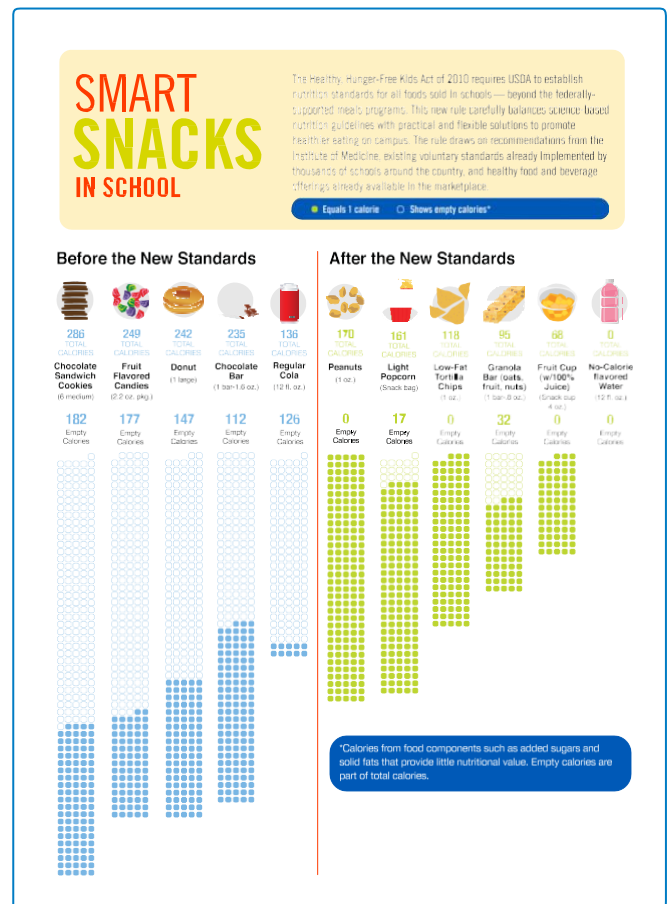
USDA recently published practical, science-based nutrition standards for snack foods and beverages sold to children at school during the school day. The standards, required by the Healthy, Hunger-Free Kids Act of 2010, will allow schools to offer healthier snack foods to children, while limiting junk food.

The health of today's school environment continues to improve. Students across the country are now offered healthier school lunches with more fruits, vegetables and whole grains. The *Smart Snacks in School* standards will build on those healthy advancements and ensure that kids are only offered tasty and nutritious foods during the school day.

*Smart Snacks in School* also support efforts by school food service staff, school administrators, teachers, parents and the school community, all working hard to instill healthy habits in students.

### Nutrition Standards for Foods

- **Any food sold in schools must:**
  - Be a "whole grain-rich" grain product; or
  - Have as the first ingredient a fruit, a vegetable, a dairy product, or a protein food; or
  - Be a combination food that contains at least ¼ cup of fruit and/or vegetable; or
  - Contain 10% of the Daily Value (DV) of one of the nutrients of public health concern in the 2010 Dietary Guidelines for Americans (calcium, potassium, vitamin D, or dietary fiber).\*
  
- **Foods must also meet several nutrient requirements:**
  - **Calorie limits:**
    - Snack items: ≤ 200 calories
    - Entrée items: ≤ 350 calories
  
  - **Sodium limits:**
    - Snack items: ≤ 230 mg\*\*
    - Entrée items: ≤ 480 mg
  
  - **Fat limits:**
    - Total fat: ≤35% of calories
    - Saturated fat: < 10% of calories
    - Trans fat: zero grams
  
  - **Sugar limit:**
    - ≤ 35% of weight from total sugars in foods



\*On July 1, 2016, foods may not qualify using the 10% DV criteria.

\*\*On July 1, 2016, snack items must contain ≤ 200 mg sodium per item

## Nutrition Standards for Beverages

- **All schools may sell:**
  - Plain water (with or without carbonation)
  - Unflavored low fat milk
  - Unflavored or flavored fat free milk and milk alternatives permitted by NSLP/SBP
  - 100% fruit or vegetable juice and
  - 100% fruit or vegetable juice diluted with water (with or without carbonation), and no added sweeteners.
- **Elementary schools may sell up to 8-ounce portions, while middle schools and high schools may sell up to 12-ounce portions of milk and juice. There is no portion size limit for plain water.**
- **Beyond this, the standards allow additional "no calorie" and "lower calorie" beverage options for high school students.**
  - No more than 20-ounce portions of
  - Calorie-free, flavored water (with or without carbonation); and
  - Other flavored and/or carbonated beverages that are labeled to contain < 5 calories per 8 fluid ounces or ≤ 10 calories per 20 fluid ounces.
  - No more than 12-ounce portions of
  - Beverages with ≤ 40 calories per 8 fluid ounces, or ≤ 60 calories per 12 fluid ounces.

## Other Requirements

- **Fundraisers**
  - The sale of food items that meet nutrition requirements at fundraisers are not limited in any way under the standards.
  - The standards do not apply during non-school hours, on weekends and at off-campus fundraising events.
  - The standards provide a special exemption for infrequent fundraisers that do not meet the nutrition standards. State agencies may determine the frequency with which fundraising activities take place that allow the sale of food and beverage items that do not meet the nutrition standards.
- **Accompaniments**
  - Accompaniments such as cream cheese, salad dressing and butter must be included in the nutrient profile as part of the food item sold.
  - This helps control the amount of calories, fat, sugar and sodium added to foods by accompaniments, which can be significant.

## Public Comment

USDA is seeking comments on these standards. The formal 120-day comment period is open through October 28, 2013. We also want to continue to receive feedback during implementation of the standards, so that we are able to make any needed tweaks to the standards based on real-world experience. Feedback from students, parents, school food staff, school administrators, State agencies and other interested parties is critical to ensuring successful standards.

To find the standards online, simply go to <http://www.regulations.gov> and search by the docket number, which is FNS-2011-0019, or you may type in the name of the rule "Nutrition Standards for All Foods

Sold in School".

Comment Online:  
<http://www.regulations.gov>

Comment by Mail:  
William Wagoner  
Section Chief, Policy and  
Program Development Branch  
Child Nutrition Division  
Food and Nutrition Service  
P.O. Box 66874





## Donated Foods We Can Accept



### Wild game meat

Whole, or in quarters or roasts

No burger or ground meats

### Seafood

Whole in round or gutted and gilled

### Plants

Berries, vegetables, and wild plants

### We Need to Check

- ✓ That the animal was not diseased;
- ✓ Was butchered, transported and stored cleanly and kept cool to prevent spoilage

### In Our Kitchen

- ✓ Any more preparation (such as cutting and cleaning) is done separately from other food (a different time or a different place)
- ✓ The food is labeled and stored separately from other food

### Foods We CAN NOT Accept

- Fox Meat
- Walrus Meat
- Bear Meat
- Seal or whale oil, with or without meat
- Fermented game meat
  - beaver tail
  - whale or seal flipper
  - maktak
- Fermented seafood
  - salmon eggs
  - fish
- Home canned foods
- Home smoked or dried meats/seafood
- Home vacuumed packaged foods
- Shellfish from unapproved source

When accepting donated game please fill out the form 'Receipt of Donated Game for Use in CNS Federal Nutrition Programs.' Alaska Child Nutrition Services 2021

**STUDENT RECORDS**

Note: The Family Educational Rights and Privacy Act (“FERPA”) is a federal law requiring districts to maintain policies and regulations for student records which meet the requirements of law. The complexity of federal and state laws makes it imperative for the district to carefully consider its actions with regard to student records and seek legal advice when deemed necessary. FERPA regulations have been amended, effective January 8, 2012.

The School Board recognizes the importance of keeping accurate, comprehensive student records. The confidentiality of student records shall be maintained in accordance with legal requirements. Information may be disclosed from student records when necessary to protect the health or safety of a student or others, as permitted by law.

The Superintendent or designee shall establish regulations governing the maintenance of student records. These regulations shall ensure parental rights to inspect student records; to seek amendment of student records which are believed to be inaccurate, misleading, or in violation of the student’s privacy rights; to consent to disclosure of personally identifiable information except when disclosure is authorized without consent by law; and to file a complaint to challenge the District’s compliance with applicable laws governing student records.

- (cf. 3580 - District Records)*
- (cf. 5125.1 - Release of Directory Information)*
- (cf. 5125.2 - Challenging Student Records)*
- (cf. 5125.3 - Withholding Grades, Diploma or Transcripts)*
- (cf. 6162.8 - Research)*

*Legal Reference:*

ALASKA STATUTES

- 40.25.120-40.25.220 Public Records Act*
- 14.03.110 Questionnaires and Surveys administered in public schools*
- 14.03.113 District determination of scholarship eligibility*
- 14.03.115 Access to School records by parent, foster parent, or guardian*
- 14.30.350 Definitions, exceptional children*
- 14.30.700 Records of missing children*
- 14.30.710 Required records upon transfer*
- 14.30.720 Definitions*
- 14.30.745 Provision of student information to academy*
- 14.43.810-.850 Alaska performance scholarship program*
- 14.43.930 Scholarship program information*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 07.060 Student records*
- 4 AAC 43.010-.900 Alaska performance scholarship program*
- 4 AAC 52.510 Parental access to records*
- 4 AAC 52.847 Parental consent for release of records*

Students

**STUDENT RECORDS** (continued)

BP 5125 (b)

*Legal Reference (continued):*

UNITED STATES CODE

*FAMILY EDUCATIONAL RIGHTS AND PRIVACY ACT OF 1974, 20 U.S.C. 1232g, as amended by USA PATRIOT ACT of 2001, Public Law 107-56; 115 Stat. 272*

34 CODE OF FEDERAL REGULATIONS

*Part 99, as amended, Jan. 2012*

*300.501 Opportunity to examine records*

*300.624 Destruction of information*

*Revised 4/2014*

**Definitions**

1. Education Records

"Education records" consists of all official records, files and data directly related to a student that are maintained by the District or by a party acting for the District. A student's education record encompasses all the material incorporated in the student's cumulative record folder and includes, but is not necessarily limited to, identifying data, academic work completed, level of achievement (grades, standardized achievement test scores), daily attendance data, scores on standardized intelligence, aptitude and psychological tests, interest inventory results, health data, family background information, teacher or counselor ratings and written observations, and discipline data, including suspensions or expulsions. Student records are the property of the District, with access by others as set forth in this regulation.

2. Exclusions From the Term "Education Records"

The following documents are not "education records":

- a. Aggregated data that does not contain "personally identifiable information" about a specific student.
- b. Personal files, notes, or records maintained by staff members or professional consultants that are kept in their sole possession, are used only as a personal memory aid, and are not accessible or revealed to any other person except a temporary substitute. Such files or personal notes regarding students shall constitute the personal property of the person compiling the file.
- c. Records of the District's law enforcement unit.
- d. An employment record made and maintained in the normal course of business that relates exclusively to an individual in his or her capacity as an employee. However, records relating to a student who is employed as a result of his or her student's status are education records.
- e. Records of a student age 18 or older that are made or maintained by a physician or mental health professional that are utilized for treatment of the student and are disclosed only to individuals providing treatment. "Treatment" for this provision does not include remedial educational activities that are part of the District's instructional program.
- f. Records created or received by the District after the student no longer attends and that are not directly related to the individual's attendance as a student.

- g. Grades on peer-graded papers before they are collected and recorded by a teacher.
- h. Personal knowledge or observation of a school official. A school official is not prohibited from disclosing information about a student if the information is obtained through the school official's personal knowledge or observation, and not from the student's education records.

3. Personally Identifiable Information

"Personally identifiable information" includes, but is not limited to: the name of a student, the student's parent, or other family member; the address of the student or student's family; a personal identifier, such as the student's social security number, student number, or biometric record; indirect identifiers such as a student's date of birth, place of birth, and mother's maiden name; other information that, alone or in combination, is linked or linkable to a specific student and that would allow a reasonable person in the school community who does not have personal knowledge of the relevant circumstances to identify the student with reasonable certainty; or information requested by a person who the District reasonably believes to know the identity of the student to whom the record relates.

"Biometric record" as used above means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual. These include fingerprints, eye patterns, voiceprints, DNA, facial characteristics, and handwriting.

4. Directory Information

"Directory Information" means information contained in an education record that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to, a student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, grade level, enrollment status, degrees and awards or honors received, scholarship eligibility, and the most recent school attended by the student.

Directory information does not include a student's social security number or student identification number if the student identifier can be used to gain access to education records. A student identifier can be listed as directory information if the identifier must be used in conjunction with one or more factors that authenticate the student's identity, such as a PIN or password.

5. Parents

"Parents" means a natural parent, an adoptive parent, foster parent, legal guardian, or an individual acting as a parent in the absence of a parent or guardian, or in the case of a student receiving services provided to exceptional children, a person acting as the parent of a child or a surrogate parent appointed in accordance with state regulations. Either or both parents have access to a student's records, even if a separation or divorce has occurred, unless the parental rights of a parent have been legally terminated through adoption or other legal process; or unless a decree of divorce, separation, or other court order specifically prohibits parental access to school information or records.

6. Eligible Student

"Eligible student" means a student who has attained eighteen years of age, is an emancipated minor, or is attending an institution of post-secondary education.

7. School Official

A "school official" is a person employed by the District as an administrator, supervisor, instructor, or support staff member (including health or medical staff); a person serving on the School Board; law enforcement unit personnel as defined in this regulation; a person or company with whom the District has contracted to perform a special task (such as attorney, auditor, medical consultant, or therapist); a contractor, consultant, or other outside party to whom the District has outsourced services or functions that it would otherwise use employees to perform, provided that the outside party is under the direct control of the District with respect to use and maintenance of education records and subject to the same conditions governing use and disclosure of those records, or a parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.

8. Law Enforcement Unit Personnel

"Law enforcement unit personnel" are individuals employed, contracted, or permitted to monitor safety and security in and around the schools. Law enforcement unit personnel are responsible for referring potential or alleged violations of law to local law enforcement. The District's law enforcement unit includes the following individuals: [school resource officers; safety and security staff; principal; etc.].

9. Education Program

“Education program” means any program that is principally engaged in the provision of education, including, but not limited to, early childhood education, elementary and secondary education, postsecondary education, special education, job training, career and technical education, and adult education, and any program that is administered by an educational agency or institution.

**Annual Notice**

The Superintendent shall notify parents and eligible students of the rights accorded them under this policy. Annually, the Superintendent shall provide to parents and eligible students a notice which informs them of the following rights:

- \* to inspect and review their student’s education records, and the procedures for doing so;
- \* to seek amendment of student records which are believed to be inaccurate, misleading, or in violation of the student’s privacy rights, and the procedures for doing so;
- \* to consent to disclosure of personally identifiable information except where law authorizes disclosure without consent; and
- \* to file a complaint in accordance with 34 CFR Section 99.63 and 99.64.

The annual notice shall also provide the following information:

- \* that the District discloses student records without consent to school officials with a legitimate educational interest, and explanation of who constitutes a school official, and what constitutes a legitimate educational interest;
- \* that the District forwards records to other school districts or post-secondary institutions that have requested the records and where the student attends or is seeking to enroll; and
- \* the name and address of the official responsible for the records and the current fee for copies of records.

Finally, the annual notice will explain that the District discloses information about student eligibility for certain Alaska programs. The notice will identify the programs and explain whether a parent or eligible student may opt out of the following disclosures and if so, how to do so:

- \* the University of Alaska scholarship programs;
- \* the Alaska Performance Scholarship Program; and
- \* the Alaska Military Youth Academy operated by the Department of Military and Veterans’ Affairs.

In addition, the District will maintain for public inspection a list of the names and positions of those employees who routinely have access to student records specifically collected or maintained in conjunction with the provision of services to children with disabilities. Upon request, the District shall provide a parent of a student receiving special education or related services a list of the type and location of records collected, maintained and used by the District in conjunction with the provision of such services.

**Custody and Protection of Student Records**

1. Place Records are Kept

Student records will generally be maintained in the cumulative record folders in the administrative offices of the District. With the consent of the Superintendent, or his designee, portions of student records may be kept in other places for reasons of effective school administration, such as data collected and maintained in physical education, vocational, health or special education locations.

2. Custodian of Records

Student records in each place where they are maintained shall be under the control of a custodian appointed by the Superintendent. The custodian shall be responsible for carrying out this regulation with respect to the records under his/her control. The custodian shall use reasonable physical, technological, or procedural controls to ensure that school officials obtain access to only those education records in which they have legitimate educational interests.

3. Record of Access to Student Records

Each individual student cumulative record folder, and each student record maintained separately from the folder, shall contain a written record of each request for, and each disclosure of, personally identifiable information. The record of access shall include

- a. the identity of the person reviewing the record and the person's official capacity;
- b. the specific record examined or requested;
- c. the legitimate interest that the person had in requesting or obtaining the information;
- d. the date of examination or request;

**STUDENT RECORDS** (continued)

AR 5125(f)

- e. if the District discloses personally identifiable information from a student record with the understanding that the information will be redisclosed on behalf of the District, then the names of the additional parties to which the receiving party may disclose the information and the legitimate interest which each additional party has in requesting or obtaining the information;
- f. if the District discloses personally identifiable information from education records to state or federal educational authorities for purposes of audit or evaluation, then the identity of the party and the fact that redisclosures may be made. The state or federal educational authorities must record any further disclosures made, in lieu of the District recording those disclosures. The District will obtain the records of redisclosure from the state or federal authority upon request of a parent or eligible student; and
- g. if disclosure is pursuant to a health or safety emergency, then the identity of individual requesting or receiving the information and a description of the articulable and significant threat to the health or safety of the student or others.

A record of access does not have to be kept for requests by, or disclosure to, the following individuals:

- a. parents of the student or an eligible student;
- b. school officials with a legitimate educational interest;
- c. those authorized to obtain disclosure by written consent of a parent or eligible student, unless the disclosure pertains to records of a student receiving special education or related services;
- d. those who request directory information, unless the disclosure pertains to records of a student receiving special education or related services; or
- e. the Attorney General of the United States, or designee, when disclosure is pursuant to an ex parte order in connection with the investigation or prosecution of terrorism crimes.

**Destruction of Records**

1. The District is not precluded from destroying any records, if not otherwise precluded by law, except that access shall be granted prior to the destruction of the education records where the parent or eligible student has requested such access.
2. In the case of records pertaining to students receiving special education or related services that are no longer needed by the District to comply with state or federal law or regulations, the District shall make reasonable efforts to notify the parent and offer the parent a copy of the record. Such records shall be destroyed upon request of the parent.
3. Records pertaining to the name, address, telephone number, grades, attendance, classes attended, grade level completed, and year completed of a student who has received special education or related services must be maintained indefinitely.

**Access by Parents or Eligible Students**

A parent of a student who is under the age of eighteen (18) years and who has attended or is currently enrolled in the District, has a right to inspect and review his or her student's records or any part thereof. This right of access does not apply to the child's address if the Superintendent determines that release of the address poses a threat to the health or safety of the child.

An eligible student has a right to inspect and review his or her student record or any part thereof. Parents' rights under this policy transfer to the eligible student. However, once a student has become an eligible student, the District may disclose records of the student to the parent without the student's consent in the following instances:

1. if the student is a dependent of either parent for federal income tax purposes; or
2. in connection with a health or safety emergency.

The right of access specified in this section shall include:

1. the right to inspect and review the content of student records;
2. the right to obtain copies of those records, which shall be at the expense of the parent or the eligible student (but not to exceed the actual cost to the District of producing such copies);
3. the right to a response from the District to reasonable requests for explanations and interpretations of those records; and
4. the right to an opportunity for a hearing to challenge the content of those records.

Parents or eligible students desiring to review student records shall present a written request to the office of the Superintendent. The request shall specify the specific records which the person wishes to inspect. In the event the District cannot determine the exact records to which access is sought, the District shall immediately contact the requesting person by letter or otherwise to determine the desired scope of records to be inspected.

Such inspection shall be made during reasonable business hours determined by mutual agreement between the District and the requesting person, but in no event shall access be withheld more than forty-five (45) days after the written request has been made. However, the District must respond to requests by a parent of a student receiving special education or related services within ten (10) days of the request and, in any case, before any meeting or hearing in which the parent may participate relating to the identification, placement, or program of the student.

Where the records requested include information concerning more than one student, the parent or eligible student shall be permitted to review only that part of the record pertaining to his child or his record, or where this cannot reasonably be done, the parent or eligible student shall be informed of the contents of that part of the record pertaining to his child.

#### **Access Without Parental Consent**

The District shall not permit access to or the release of student records or the personally identifiable information contained therein without the consent of a parent or eligible student except that access without consent, other than records containing personally identifiable information specifically collected or maintained in conjunction with the provision of special education or related services, shall be permitted to those persons, or under those circumstances, listed below:

1. School officials within the District who have a legitimate educational interest in having access to the records. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility.
2. Officials of other districts, schools, state operated correspondence programs, or post-secondary institutions in which the student seeks to enroll, or is already enrolled, so long as the disclosure is for purposes related to the student's enrollment or transfer. It is the policy of the District to forward student records to the entities or programs listed in this subsection without notifying the parent or eligible student. The District shall forward these records within 10 days after receiving a request. Notification of this practice will be provided to parents and students in the annual notification.

**STUDENT RECORDS** (continued)

AR 5125(i)

Missing Children: As required by state law, the District shall flag the school records of a child who is missing. Upon receipt of a request from another school or district for a record that has been flagged, the District shall immediately notify the Department of Public Safety. Unless directed to do so by the Department, the District may not forward a copy of the flagged records.

3. Upon their request, military recruiters and institutions of higher learning shall have access to secondary students' names, addresses, and telephone listings, unless an objection is made by the student's parent or guardian. Parents/guardians shall be notified of their right to make this objection.
4. Authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of Education, or the Department of Education and Early Development of the State of Alaska, if the information is provided in connection with an audit or evaluation of federal or state supported education programs.

Information may not be disclosed under this subsection unless the District has entered into a written agreement with the organization: 1) designating the individual or entity as an authorized representative; 2) specifying the personally identifiable information from education records to be disclosed; 3) specifying that the purpose for which the personal information is being disclosed is to carry out an audit or evaluation of federal- or state-supported education programs, or to enforce or to comply with federal legal requirements that relate to those programs; 4) describing the activity with sufficient specificity to make clear that it falls within the audit or evaluation exception, including a description of how the personal information from education records will be used; 5) requiring the authorized representative to destroy the personal information from education records when the information is no longer needed for the purpose specified; 6) specifying the time period in which the information must be destroyed; and 7) establishing policies and procedures, consistent with FERPA and other federal and state confidentiality and privacy provisions, to protect personal information from education records from further disclosure (except back to the disclosing entity) and unauthorized use, including limiting use of personally identifiable information from education records to only authorized representatives with legitimate interests in an audit, evaluation, or enforcement or compliance activity.

**STUDENT RECORDS** (continued)

AR 5125(j)

5. In compliance with a judicial order or pursuant to any lawfully issued subpoena. However, the District shall make a reasonable effort to give the parent or eligible student notice of all such orders or subpoenas as soon as reasonably possible after they are received, and in advance of production of the records, so that the parents or eligible student may seek protective action. Prior notice will not be given in the following cases: a federal grand jury subpoena or order where the court has ordered that the existence or contents of the subpoena not be disclosed; a court or other issuing agency issues a subpoena for a law enforcement purpose and orders the school not to disclose the existence or contents of the subpoena; or when the parent is a party to a court proceeding involving child abuse and neglect and the subpoena or order is issued in that proceeding.
6. Disclosure in connection with financial aid conditioned on the student's attendance at an educational institution. Such disclosure will be made provided that the student has actually applied for or received the aid and the information disclosed is necessary to (a) determine eligibility for the aid, (b) determine the amount of the aid, (c) determine the conditions for the aid or (d) enforce the terms and conditions of the aid.
7. The disclosure is to organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of (a) developing, validating or administering predictive tests, (b) administering student aid programs or (c) improving instruction.

Information may not be disclosed under this subsection unless the District has entered into a written agreement with the organization: 1) specifying the purpose, scope, and duration of the study and the information to be disclosed; 2) restricting the use of personally identifiable information only to purposes of the study as defined in the agreement; 3) assuring that the study will be conducted in a manner that does not permit personal identification of parents and students by individuals other than representatives of the organization that have legitimate interests in the information; and 4) providing that the information will be destroyed or returned to the District when no longer needed for the study, and specifying the time period for destruction or return. Nothing in this section requires the District to initiate a study, or agree with or endorse the conclusions or results of the study.

8. The disclosure is to accrediting organizations carrying out their accrediting functions.
9. Information may be disclosed in connection with a health and safety emergency subject to the conditions described below.
10. Directory information may be released subject to the conditions described in BP 5125.1.

11. The disclosure is to a caseworker of the state or local child welfare agency and the agency is legally responsible for the care and protection of the student.

*(cf. 5125.1 - Release of Directory Information)*

### **Transfer of Information to Third Parties**

1. The District shall not release personal information concerning a student except on the condition that the party to which the information is being transferred will not permit any other party to have access to such information without the prior written consent of the parent or eligible student. The District shall include with any information released to a party a written statement which informs the party of this requirement.
2. The District may disclose personally identifiable information with the understanding that the party receiving the information may make further disclosures on behalf of the district without the consent of the parent or eligible student if (a) these further disclosures meet the requirements for access without consent; and (b) the District maintains a record of third parties granted access and the legitimate interest of such parties.

### **Cooperation With Juvenile Justice System**

The school district will cooperate with the juvenile justice system in sharing information contained in permanent student records regarding students who have become involved with the juvenile justice system. The school district will enter into an interagency agreement with the juvenile justice agencies (“agencies”) involved.

The purpose of the agreement is to allow for the sharing of information prior to a student’s adjudication in order to promote and collaborate between the district and the agencies to improve school safety, reduce alcohol and illegal drug use, reduce truancy, and reduce in-school and out-of-school suspensions. This cooperation will enhance alternatives such as structured and well supervised educational programs, supplemented by coordinated and appropriate services, designed to correct behaviors that lead to truancy, suspension, and expulsions, and to support students in successfully completing their education.

The school district may share any information with the agencies contained in a student’s permanent record, which is directly related to the juvenile justice system’s ability to effectively serve the student. Prior to adjudication, information contained in the permanent record may be disclosed by the school district to the parties without parental consent or court order. Information shared pursuant to the agreement is used solely for determining the programs and services appropriate to the needs of the student or student’s family or coordinating the delivery of programs and services to the student or student’s family.

Information shared under the agreement is not admissible in any court proceedings which take place prior to a disposition hearing, unless written consent is obtained from a student’s parent, guardian, or custodian.

Confidential information shared between the school district and the agencies will remain confidential and will not be shared with any other person, unless otherwise provided by law.

**Records Pertaining to Children with Disabilities**

Personally identifiable information in those student records specifically collected or maintained in conjunction with the provision of special education or related services may not be released without the written consent of a parent unless the disclosure is to:

1. A school official as defined above.
2. An official of a school or school system in which the student intends to enroll; provided, however, that a parent must be notified of any such disclosure, offered a copy of the record, and notified of his or her right to request amendment of the record.
3. A representative of the Federal Comptroller General, U.S. Department of Education, or Alaska Department of Education and Early Development.

The contents of a student's record may be furnished to any person with the written consent of one of the student's parents. The written consent should specify the records to be released, the reasons for the release, and to whom the records will be released. Where the consent of a parent is required for the release of student records, a copy of the records to be released shall be provided on request to the student's parents or the eligible student, and to the student who is not an eligible student if so requested by the student's parents.

If a parent refuses to consent to release of a student record specifically collected or maintained in conjunction with the provision of special education or related services, the District may initiate a hearing pursuant to the provisions of 4 AAC Section 52.550.

**Release of Information for Health and Safety Emergencies**

The District may release information from records to appropriate persons, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health or safety of the student or other persons. The District will take into account the totality of the circumstances, based on the information available at the time, to determine if there is an articulable and significant threat to the health or safety of a student or others.

The District may include in a student's records information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. Under the "health and safety emergency" exception, the District may disclose this information to teachers and school officials of the district, or to teachers and school officials of other districts, if those individuals have a legitimate educational interest in the behavior of the student.

**Complaint Procedure**

Note: The District's records policy must provide for an annual notification which explains the rights of parents and eligible students to file a complaint with the United States Department of Education concerning alleged failures to comply with the requirements of the federal Family Educational Rights and Privacy Act and its regulations.

A parent or eligible student may file a written complaint with the national Family Policy Compliance Office regarding an alleged violation of federal laws governing the administration of student records. These laws include the Family Educational Rights and Privacy Act, 20 U.S.C. 1232g, and its regulations found at 34 CFR Part 99. A complaint must be filed within 180 days of the date of the alleged violation, or of the date the parent or eligible student knew or reasonably should have known of the alleged violation. Complaints should be filed with:

Family Policy Compliance Office  
U.S. Department of Education  
Washington, D.C. 20202-5920  
(202) 260-3887

*Revised 4/2014*

**STUDENT RECORDS**

E 5125(a)

Note: This annual notice complies with the Family Educational Rights and Privacy Act and is based upon the model FERPA notification developed by the federal Family Policy Compliance Office. Language has been added to the federal notice to comply with the following state laws: AS 14.43.930 requiring annual notice to parents regarding disclosure of student names for purposes of University of Alaska scholarship eligibility; 4 AAC 43.010 requiring disclosure of a student's eligibility for the Alaska Performance Scholarship Program; and AS 14.30.745 requiring annual notice to parents of disclosure of student information for purposes of Alaska Military Youth Academy eligibility.

**NOTIFICATION OF RIGHTS UNDER FERPA  
FOR ELEMENTARY AND SECONDARY SCHOOLS**

The Family Educational Rights and Privacy Act (FERPA) affords parents and students over 18 years of age ("eligible students") certain rights with respect to the student's education records. These rights are:

1. The right to inspect and review the student's education records within 45 days of the day the School receives a request for access.

Parents or eligible students should submit to the School principal [or appropriate school official] a written request that identifies the record(s) they wish to inspect. The School official will make arrangements for access and notify the parent or eligible student of the time and place where the records may be inspected. A copying fee will be charged in the amount of \_\_\_\_\_ per page if copies are desired.

2. The right to request the amendment of the student's education records that the parent or eligible student believes are inaccurate, misleading or otherwise in violation of the student's privacy rights under FERPA.

Parents or eligible students who wish to ask the School to amend a record should write the School principal [or appropriate official], clearly identify the part of the record they want changed, and specify why it should be changed. If the School decides not to amend the record as requested by the parent or eligible student, the School will notify the parent or eligible student of the decision and advise them of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent or eligible student when notified of the right to a hearing.

3. The right to provide written consent before the school discloses personally identifiable information from the student's education records, except to the extent that FERPA authorizes disclosure without consent.

One exception, which permits disclosure without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel) or a person serving on the school board. A school official also may include a volunteer or contractor outside of the school who performs an institutional service or function for which the school would otherwise use its own employees or who is under the direct control of the school with respect to the use and maintenance of personally identifiable information from education records, such as an attorney, auditor, medical consultant, or therapist; a parent or student volunteering to serve on an official committee, such as a disciplinary or grievance committee; or a parent, student, or other volunteer assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility.

Other exceptions for disclosure without consent are detailed in FERPA and Board Policy and Administrative Regulation 5125.

4. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school or district to comply with the requirements of FERPA. A complaint can be filed with:

Family Policy Compliance Office  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, DC 20202-8520

In addition, you are entitled to notice of the following disclosures of student records:

**STUDENT RECORDS** (continued)

E 5125(c)

1. Upon request, the district discloses education records without consent to officials of another school district or institution of post-secondary education where the student seeks or intends to enroll, or is already enrolled, if the disclosure is for purposes of the student's enrollment or transfer.
2. By September 15 of each year, the district will provide to the University of Alaska a list of names and addresses of students in the graduating class who meet scholarship eligibility requirements for each scholarship program. Release of a student's name to the University of Alaska will not be made if the parent or eligible student objects. An objection should be made in writing to the school principal.
3. By July 15 of each year, the district will transmit to the Alaska Department of Education and Early Development information on each graduating student's eligibility for the Alaska Performance Scholarship Program. This is a required disclosure that occurs without consent and without the opportunity to object.
4. By January 15 and July 15 of each year, the district will provide to the Alaska Military Youth Academy, operated by the Department of Military and Veterans' Affairs, a report containing the name, address, and dates of attendance of prior students ages 15 through 18 who appear no longer enrolled in any educational institution and who have not received a diploma or GED. Release of a student's information to the Alaska Military Youth Academy will not be made if the parent or eligible student objects. An objection should be made in writing to the school principal.

*Revised 4/2014*

**RELEASE OF DIRECTORY INFORMATION**

BP 5125.1(a)

Note: Directory information is information that is contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed. 34 C.F.R. § 99.3. School officials may release directory information about a student without first obtaining parental consent, unless the parent objects. Districts may disclose this type of information only after giving notice to parents of the items of personal information the school has designated as directory. This notice must also inform parents of their right to refuse disclosure of directory information about their child. A school district is authorized to define the categories of directory information that it desires, if any, and the list found in the Family Educational Rights and Privacy Act is for illustration only. Accordingly, the District is not required to include all, or any, of these items as directory information, but may do so if desired. Effective January 2009, federal law amendments clarify that directory information may not include student social security numbers and may not normally include student identification numbers. Effective January 2012, school districts may implement a limited directory information policy in which they specify the parties or purposes for which the information is disclosed.

Directory information means information contained in an education record of a student which would not generally be considered harmful or an invasion of privacy if disclosed.

Note: If boards eliminate name, address or telephone listing from their categories of directory information, military recruiters and postsecondary institutions still have the right, under federal law, to access these three items. Those boards that eliminate name, address or telephone listing need to give parents a second notice allowing them to withhold this information from military recruiters or postsecondary institutions.

The Superintendent or designee may use student directory information in school publications and may authorize the release of directory information to representatives of the news media, prospective employers, post-secondary institutions, military recruiters or nonprofit or other organizations. Directory information consists of the following: student's name, address, telephone number, electronic mail address, photograph, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of athletic team members, dates of attendance, grade level, enrollment status, degrees, honors and awards received, scholarship eligibility, and most recent previous school attended.

*(cf. 5128 – Alaska Performance Scholarship)*

Directory information may not include a student's social security number or student identification number, unless the student identification number qualifies as an electronic identifier. An electronic personal identifier is an ID used by a student to gain access to student electronic services such as on-line registration, on-line grade reporting, or on-line courses. These electronic personal identifiers may be disclosed as directory information so long as the identifier cannot be used by itself to gain access to educational records but must be combined with a PIN or other access device.

Note: Certain disclosures are required of school districts by state or federal law. Release of some of this information should not be made if the parent or student objects to the disclosure. The District should include in its annual notice information regarding the following programs, including notice that student information may be submitted pursuant to the program, unless the parent objects in those cases where opt out is permitted. These programs include:

- By September 15 of each year, high schools must provide to the Board of Regents of the University of Alaska a list of names and addresses of students in the graduating class who meet scholarship eligibility requirements for each scholarship program. Opt out is allowed. AS 14.43.930.
- By July 15 of each year, school districts must determine scholarship eligibility for each graduating senior for the Alaska Performance Scholarship. Districts must record the eligibility level on the student's permanent record and forward it to the Department of Education and Early Development. Opt out is not permitted. AS 14.03.110 and AS 14.43.810-.849.
- By January 15 and July 15 of each year, school districts must provide student information to the director of the Alaska Military Youth Academy, a program operated by the Department of Military and Veterans' Affairs for the purpose of educating and training youth. Districts must provide the name, last known address, and dates of attendance of students between the ages of 15 and 18 who were enrolled but are no longer enrolled in the district, who have not obtained a diploma or GED, and for whom the district has no school transfer or graduation information. Opt out is permitted. AS 14.30.745.

The District, before making directory information available, shall give public notice at the beginning of each school year of the information which it has designated as directory information. This notice shall also identify all disclosures required by state and federal law, unless parents opt out of such disclosure. The District shall allow a reasonable period of time after such notice has been given for parents/guardians to inform the District that any or all of the information designated should not be released. The District may provide parents with the ability to limit disclosure to specific parties or for specific purposes, as determined by the District.

Directory information shall not be released regarding any student whose parent/guardian notifies the District in writing that such information may not be disclosed. Parents may not, by opting out of director information, prevent a school from requiring a student to identify him or herself, or to wear or carry a student ID or badge.

The District may disclose directory information about former students without meeting the requirements of this section.

*Legal Reference:*

ALASKA STATUTES

*14.03.113 District determination of scholarship eligibility*

*14.30.745 Provision of student information to academy*

*14.43.930 Scholarship program information*

*14.43.810-.849 Alaska performance scholarship program*

UNITED STATES CODE

*20 U.S.C. § 1232g*

*No Child Left Behind Act, 20 U.S.C. § 7908 (2001)*

*USA Patriot Act, § 507, P.L. 107-56 (2001)*

ALASKA MUNICIPAL CODE

*4 AAC 43.010-.900 Alaska Performance Scholarship Program*

CODE OF FEDERAL REGULATIONS

*34 C.F.R. Pt. 99 as amended December 2011*

*Revised 4/2014*

Note: Under the Family Educational Rights and Privacy Act (“FERPA”), school districts may only disclose directory information without consent if they have given the parent or eligible student notice of the kinds of information the district designates as directory and an opportunity to opt out of directory information disclosures. The following is a sample notice, including an “opt out” form, which addresses both directory information and the disclosure of student information to military recruiters, colleges and Alaska scholarship programs. This form utilizes the Model Notice for Directory Information developed by the federal Family Policy Compliance Office.

### **NOTICE OF STUDENT DIRECTORY INFORMATION**

The \_\_\_\_\_ School District (“District”) has adopted a policy designed to provide parents and students the full protection of their rights under the Family Educational Rights and Privacy Act, also known as FERPA. A copy of the school district’s policy is available for review in the office of all of our schools.

FERPA, with certain exceptions, requires your written consent prior to disclosure of personally identifiable information from your child’s education records. However, the District may disclose appropriately designated “directory information” without written consent, unless you have advised the District to the contrary in accordance with District procedures. The primary purpose of directory information is to allow the District to include this type of information from your child’s education records in certain school publications. Examples include:

- A playbill, showing your student’s role in a drama production;
- The annual yearbook;
- Honor roll or other recognition lists;
- Graduation programs; and
- Sports activity sheets such as for wrestling, showing weight and height of team members

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent’s prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. In addition, two federal laws require local school districts receiving federal education funding to provide military recruiters, upon request, with three directory information categories – names, addresses and telephone listings – unless parents have advised the school district that they do not want their student’s information disclosed without their prior written consent.<sup>1</sup>

The District may also disclose to the State of Alaska or the University of Alaska your student’s eligibility for scholarship programs.

<sup>1</sup> These laws are: Section 9528 of the Elementary and Secondary Education Act (20 U.S.C. § 7908), as amended, and 10 U.S.C. § 503(c), as amended.

**NOTICE OF STUDENT DIRECTORY INFORMATION** (continued)

E 5125.1(b)

The District has designated the following information as directory information:

Note: A school district may, but does not have to, include all the information listed below.
--

- Student’s name
- Address
- Telephone listing
- Electronic mail address
- Photograph
- Date and place of birth
- Major field of study
- Dates of attendance
- Enrollment status
- Grade level
- Participation in officially recognized activities and sports
- Weight and height of members of athletic teams
- Degrees, honors, and awards received
- Scholarship eligibility
- The most recent educational agency or institution attended
- Student ID number, user ID, or other unique personal identifier used to communicate in electronic systems that cannot be used to access education records without a PIN, password, etc. (A student’s SSN, in whole or in part, cannot be used for this purpose.)

You have the right to refuse the designation of any or all of the categories of personally identifiable information as directory information with respect to your student provided that you notify the school district in writing not later than \_\_\_\_\_, 20\_\_ of this school year. If you object to disclosure of some or all of this information, please complete and return the slip attached to this notice.

If you have no objection to the use of student information, you do not need to take any action.

Students

**NOTICE OF STUDENT DIRECTORY INFORMATION** (continued)

E 5125.1(c)

-----  
*RETURN THIS FORM*

\_\_\_\_\_ School District

Parental Directions to Withhold Student Directory Information, for 20\_\_-20\_\_ school year.

Student Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

School: \_\_\_\_\_

Grade: \_\_\_\_\_

\_\_\_\_\_  
(Signature of Parent/Legal Guardian/Custodian of Child)

This form must be returned to your child's school no later than \_\_\_\_\_, 20\_\_.

Parental Directions to Withhold Student Names, Addresses and Phone Numbers from Military Recruiters and Postsecondary Educational Institutions, for 20\_\_ - 20\_\_ school year. This does , does not  include my student's eligibility for University of Alaska scholarship programs.

Student Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

School: \_\_\_\_\_

Grade: \_\_\_\_\_

\_\_\_\_\_  
(Signature of Parent/Legal Guardian/Custodian of Child)

This form must be returned to your child's school no later than \_\_\_\_\_, 20\_\_.

Parental Directions to Withhold Student Names, Addresses and Phone Numbers from Alaska Military Youth Academy, for 20\_\_ - 20\_\_ school year.

Student Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

School: \_\_\_\_\_

Grade: \_\_\_\_\_

\_\_\_\_\_  
(Signature of Parent/Legal Guardian/Custodian of Child)

This form must be returned to your child's school no later than \_\_\_\_\_, 20\_\_.

Additional forms are available at your child's school.

**CHILD ABUSE AND NEGLECT**

Note: AS 14.08.111 and AS 14.14.090 require districts to provide mandatory reporters training in the recognition and reporting of child abuse and neglect. Pursuant to AS 47.17.020, teachers, school administrators, and paid athletic coaches are mandated to report child abuse and neglect.

With concern for the well-being of each student, teachers, school administrators, and paid athletic coaches shall be trained on the recognition and reporting of child abuse and neglect in accordance with state law. District employees shall cooperate with the child protective agencies responsible for reporting, investigating and prosecuting cases of child abuse.

Note: Many school employees may encounter child abuse and neglect. The following optional language expands the number of school employees offered training in child abuse recognition and reporting. It may be revised or deleted as desired.

In addition to the required training provided above, the Superintendent or designee may invite classified personnel who have regular contact with students to participate in child abuse and neglect training. Classified personnel should immediately report instances of suspected child abuse or neglect to the site administrator.

Note: Pursuant to AS 47.17.068, failing to report child abuse or neglect mandated by law is a misdemeanor if the person knew or should have known that circumstances gave rise to the need for a report.

*Legal Reference:*

ALASKA STATUTES

*14.08.111 Duties (Regional school boards)*

*14.14.090 Additional duties*

*47.17.010-47.17.070 Child protection*

*Revised 4/2014*

**CHILD ABUSE AND NEGLECT**

AR 5141.4(a)

Note: The following sample regulation may be revised as needed to reflect district circumstances.

**Duty to Report**

Teachers, school administrators, and paid athletic coaches who have reasonable cause to suspect child abuse or neglect have a legal duty to report to the nearest office of the Department of Health and Social Services immediately. The reporting duties are individual and cannot be delegated to someone else.

**Reporting Procedures**

Note: AASB recommends that your administrative regulation include the name, address and phone number of the specific child protective agencies and law enforcement to whom reports must be made.

1. Any employee may report known or suspected child abuse or neglect, by telephone to the nearest office of the Department of Health and Social Services. This phoned report must be followed by a faxed or electronically submitted written report of harm.
2. If contact cannot reasonably be made with child protective services and immediate action is needed to protect the child, the employee shall make the report to a peace officer.
3. In addition to reporting to child protective services, employees may report harm from known or suspected child abuse or neglect to local law enforcement if the harm is believed to have been caused by a person not responsible for the child's welfare or if the employee is unable to determine who caused the harm or whether the person believed to have caused the harm has responsibility for the child's welfare.
4. School employees are required to cooperate and collaborate with child welfare agencies and law enforcement to provide the pertinent information needed to protect the health and safety of children.
5. School district employees should not contact suspects, nor should the victim be interviewed beyond the initial information disclosed.

**Legal Responsibility and Liability**

1. School employees are not civilly or criminally liable for filing in good faith, a required or authorized report of known or suspected child abuse or neglect, or for participating in related investigative or judicial proceedings.
2. A mandatory reporter who fails or refuses to report an instance of child abuse or neglect and knew or should have known that the circumstances gave rise to the need for a report, is guilty of a misdemeanor.
3. When two or more mandatory reporters have reasonable cause to suspect child abuse or neglect, and when there is agreement among them, the report may be made by any one of them who is selected by mutual agreement, and a single report may be made and signed by the person selected. However, if any person who knows or should know that the person designated to report failed to do so, that person then has a duty to make the report.
4. The duty to report child abuse and neglect is an individual duty and no supervisor or administrator may impede or inhibit such reporting duties. Furthermore, no person making a good faith report shall be subject to any sanction.

*(cf. 5145.11 - Questioning and Apprehension)*

**Confidentiality**

All school district employees are required to protect students' rights to privacy and confidentiality. As such, all information and reports regarding child abuse or neglect shall be treated as confidential and shall be maintained in a safe place. No employee shall make available, or allow access to the written information to other students, staff or members of the public, except as required by school rule, Board Policy or law.

The principal/site administrator shall maintain the confidentiality of all reports of child abuse and neglect received, other than making the reports available to the appropriate agencies to which the reports were initially made. The principal/site administrator shall make provisions to protect and to maintain as confidential, the identity of the employee or employees making the report.

*Revised 4/2014*

## GOALS AND OBJECTIVES

BP 6010(a)

Note: The following policy may be revised to reflect a local school board's goals and objectives for student achievement. However, Alaska Regulation 4 AAC 06.825 requires school districts to set target dates for a graduation rate of 90% or better, and an attendance rate of 95% or better. The target rates are applicable to each school and to each subgroup with at least five students. The subgroups are identified at 4 AAC 06.830 as follows: 1) students with limited English proficiency; 2) students with disabilities; 3) economically disadvantaged students; 4) African-Americans; 5) Alaska Native and American Indians; 6) students of two or more races; 7) Asians or Pacific Islanders; 8) Hispanics; and 9) whites.

### Student Achievement

The School Board recognizes that the key work of school boards is to establish and promote a clear vision of student achievement as the top priority of the district. Student achievement will be defined by the district and include but not be limited to, assessment results, student attendance and drop-out rates, graduation rates, and percentages of students earning certificates of completion and diplomas based on the high school graduation qualifying examination.

The School Board recognizes that student achievement cannot occur if students do not regularly attend school. For this reason, the School Board sets a target date of \_\_\_\_ [insert year] to achieve an attendance rate of 95% or better for the district's schools and its students.

Graduation represents the culmination of a student's achievement in the district. The School Board believes that all student have the potential to graduate. The Board sets a target date of \_\_\_\_ [insert year] to achieve a graduation rate of 90% or better for the district's schools and its students.

The superintendent will ensure development and implementation of a comprehensive, collaborative planning process that engages the school community in the district's continuous student achievement improvement program efforts to achieve the district's vision and mission.

The district's program will be consistent with the Alaska Department of Education and Early Development requirements for content standards and high school graduation.

The School Board will, in striving for continuous improvement of student achievement, annually review district and individual school data on student achievement, prioritize, allocate and realign resources as necessary.

The superintendent will develop administrative regulations as needed to implement this policy.

*(cf. 0100 – Philosophy)*

*(cf. 0210 – Goals for Student Learning)*

*(cf. 0500 – Review and Evaluation)*

*(cf. 5000 – Concepts and Roles)*

*(cf. 6000 – Concepts and Roles)*

*(cf. 9000 – Role of School Board and Members)*

*Legal Reference (see next page):*

Instruction

**GOALS AND OBJECTIVES** (continued)

BP 6010(b)

*Legal Reference:*

ALASKA STATUTES

*14.03.075 Highs school graduation requirements*

ALASKA ADMINISTRATIVE CODE

*4AAC 04.140 Content standards*

*4 AAC 06.825 Graduation and attendance rates*

*Revised 4/2014*

**CURRICULUM DEVELOPMENT AND EVALUATION**

BP 6141(a)

Note: 4 AAC 05.080 mandates that the School Board formally adopt at a regular meeting a curriculum, as specified, describing what will be taught. The following sample policy may be revised to reflect district philosophy and needs.

The School Board shall provide a comprehensive instructional program to serve the educational needs of the district's students. The School Board accepts responsibility for establishing what students should learn. Therefore, the School Board shall adopt a district curriculum which to the extent possible reflects the desires of the community, the needs of society, and the requirements of law.

Curriculum development and improvement is of primary importance and as such will be part of an ongoing process in this district. The Superintendent or designee shall have general coordinating authority over the design and development of curriculum. The Superintendent or designee shall develop a process for curriculum review and development which shall include the participation of teachers, administrators, students and parents/guardians. The School Board recognizes that effective curriculum development requires the planned allocation of resources, staff time and inservice training.

*(cf. 6161.1 - Selection and Evaluation of Instructional Materials)*

Note: 4 AAC 05.080 requires that the adopted curriculum include a statement that the curriculum is a guide for planning instructional strategies, a statement of goals the curriculum is expected to accomplish, the content designed to accomplish the goals, and a description of the means of evaluating the effectiveness of the curriculum.

The curriculum shall be consistent with and aligned to established state standards and the philosophy, goals and objectives of the district. The Superintendent or designee shall keep the School Board informed regarding current district curriculum efforts and student achievement. The Superintendent or designee shall provide all necessary assistance to the School Board in reviewing reports, information and data on each curriculum area for evaluation and adoption by the School Board. Prior to adoption of districtwide curriculum, the School Board shall discuss its findings with the staff, community and students.

Instructions

**CURRICULUM DEVELOPMENT AND EVALUATION** (continued)

BP 6141(b)

Note: 4 AAC 05.080 requires the review of content areas every six years.

The School Board may adopt a curriculum review cycle for each area of the curriculum which shall serve as the timeline for districtwide curriculum development. The School Board shall review each content area at least once every six years.

Learning will be enhanced by an adherence to an integrated curriculum that promotes continuity and cumulative acquisition of skills and knowledge from grade to grade and school to school. Teachers are to align their teaching to district standards and curriculum.

*(cf. 6190 - Evaluation of Instructional Program)*

*Legal Reference:*

ALASKA STATUTES

*14.03.120 Education planning; reports*

*14.14.110 Cooperation with other districts*

ALASKA ADMINISTRATIVE CODE

*4 AAC 04.140 Content Standards*

*4 AAC 05.020 Definitions*

*4 AAC 05.080 School curriculum and personnel*

*4 AAC 06.885 School Recognition*

*4 AAC 51.310 Evaluation*

*Revised 4/2014*

## EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

BP 6145(a)

Note: The following sample policy may be revised or deleted to reflect district philosophy and needs.

The School Board recognizes that extracurricular and cocurricular activities enrich the educational and social development and experiences of students and shall annually adopt a plan for student participation in extra/cocurricular activities which does not compromise the integrity and purpose of the educational program.

*(cf. 5131.63 - Performance Enhancing Drugs)*

*(cf. 6153 - School-sponsored Trips)*

### Eligibility Requirements

Note: The following optional policy establishes academic eligibility requirements for student participation in extracurricular and cocurricular activities in grades 7-12.

In order to participate in extra/cocurricular activities, students in grades 7 through 12 must demonstrate satisfactory educational progress in meeting the requirements for graduation.

*(cf. 6146.1 - High School Graduation Requirements)*

The Superintendent or designee may exempt from eligibility requirements extra/cocurricular activities or programs which are offered primarily for the student's academic or educational achievement.

To encourage and support academic excellence, the School Board requires students in grades 7 through 12 to earn a minimum **of developing in all content areas** ~~2.0 or "C" grade point average on a 4.0 scale~~ in order to participate in extra/cocurricular activities.

**OPTION 1:** Students with any "F" grades must also maintain minimum progress towards graduation in order to meet eligibility requirements.

**OPTION 2:** Students with any **emerging** "F" grades do not meet eligibility requirements.

The School Board desires to balance the academic needs of students with the benefits they receive from participating in school activities. The Superintendent or designee may grant ineligible students a probation period of not more than one semester. In implementing this policy, the Superintendent or designee shall help ineligible students regain eligibility.

## Instructions

### **EXTRACURRICULAR AND COCURRICULAR ACTIVITIES** (continued) BP 6145(b)

The Superintendent or designee may revoke a student's eligibility for participation in extra/cocurricular activities when a student's poor citizenship is serious enough to warrant loss of this privilege.

*(cf. 5144 - Discipline)*

*(cf. 6145.2 - Interscholastic Competition)*

The Superintendent or designee shall facilitate the opportunity for transitioning military children's participation in extracurricular and cocurricular activities, regardless of application deadlines, to the extent they are otherwise qualified.

*(cf. 5119 – Children of Military Families)*

### **Participation By Students Enrolled in Alternative Education Programs**

Note: Effective July 1, 2013, a high school student who is enrolled full-time in an alternative education program located in the state is eligible to participate in extracurricular activities in the student's district of residence if the student's alternative program does not offer interscholastic activities. The student is required to meet the same eligibility criteria for participation as district students and must provide documentation, including transcripts, proof of full-time enrollment, applicable disciplinary records, and medical records, if required for participation in the activity. The student must claim the same school for interscholastic purposes during a school year. An alternative program is "located in the state" if the program is accessed by a student located in the state and all instructional hours take place at a site in the state. AS 14.30.365.

The School Board welcomes the participation in extracurricular activities of eligible students who are enrolled full time in alternative education programs. Participation is available to those students who would be permitted to enroll in the district based on the residency of the student's parent or legal guardian. Students must meet the same eligibility requirements for participation in the activity as district students, and must provide all documentation required to confirm eligibility. Participation is available in those interscholastic activities sanctioned by the Alaska School Activities Association that occur outside the regular curriculum. Participation is not available in student government at a school.

The alternative education program in which a student is enrolled must be located in the state and must be a public secondary school that provides a nontraditional education program, including the Alaska Military Youth Academy; a public vocational, remedial, or theme-based program; an accredited home school program; a charter school; or a statewide correspondence school.

Note: A student wanting to participate in activities but whose parent or legal guardian is not a resident of the district may still request participation. A student meeting all other requirements will be eligible if the Board approves participation based on good cause demonstrated by the student. AS 14.30.365. Good cause is not defined in this statute. Decisions on eligibility should be made by the Board on a case-by-case basis, considering all applicable circumstances. Such determinations should be evenly applied to students in similar situations.

## Instructions

### **EXTRACURRICULAR AND COCURRICULAR ACTIVITIES** (continued) BP 6145(c)

The Board recognizes that good cause may exist for a student to participate in district extracurricular activities even if the student's parent or guardian does not reside within the district. Students who attend an alternative education program full time and who otherwise meet the eligibility requirements for the extracurricular activity(ies) may apply to the district for participation despite the lack of residency. Such a request must be submitted to the superintendent or designee with a written explanation of the good cause that exists. Eligibility in this situation must be approved by the Board. Unless the parent or eligible student's presence is requested at a meeting of the Board, the Board's decision will be based upon the written request submitted, including any recommendation by the superintendent or designee. Board approval will be effective for the school year in which the student applies and may be renewed annually if the good cause continues to exist.

#### *Legal Reference:*

##### ALASKA STATUTE

*14.30.010 Interstate Compact on Educational Opportunity for Military Children*

*14.30.365 Interscholastic activities; eligibility*

##### ALASKA ADMINISTRATIVE CODE

*4 AAC 06.520 Recreational and athletic activities*

*4 AAC 06.600 Definitions*

*Revised 4/2014*

**EVALUATION OF THE INSTRUCTIONAL PROGRAM**

The School Board believes that the evaluation of curriculum and instruction is necessary in order to maintain and improve the quality of our district's educational program. Evaluations shall focus on student progress in relation to district philosophy, goals, and objectives as well as requirements related to state performance standards.

- (cf. 0200 - Goals for the School District)*
- (cf. 0500 - Review and Evaluation)*
- (cf. 0510 - School Accountability Report Card)*
- (cf. 1312 - Complaints Concerning the Schools)*
- (cf. 6141 - Curriculum Development and Evaluation)*
- (cf. 6161.1 Selection and Evaluation of Instructional Materials)*
- (cf. 6171 - Title I Programs)*
- (cf. 6174 - Bilingual-Bicultural Education)*
- (cf. 6178 - Vocational Education)*

*Legal Reference:*

ALASKA STATUTES

*14.03.120 Education planning; reports*

ALASKA ADMINISTRATIVE CODE

*4 AAC 04.140 Content standards*

*4 AAC 06.885 School recognition*

*Revised 4/2014*

**ELECTIONS**

BP 8120(a)

Note: Pursuant to AS 14.08.115 and AS 14.12.035, the school board prescribes the manner of selecting advisory boards. Effective 2014, regional educational attendance areas (“REAA’s”) may request that advisory school board elections be conducted by the Division of Elections (“Division”). If a request is made, the election will be held on the first Tuesday in October. AS 14.08.071(e). In such a case, the role of the Division is limited and REAA’s retain most of the obligations for conducting the election. In addition, the Division will only conduct advisory school board elections in those communities where the Division is already scheduled to conduct an in-person election for the regional school board. The following policy provides optional language for REAA’s desiring to have the Division conduct advisory school board elections. That language incorporates the requirements of 6 AAC 27.180, Advisory school board elections.

All qualified and interested individuals are encouraged to serve the district and its student by seeking election to the advisory school board. The district shall be responsible for conducting advisory school board elections for the respective attendance areas. The Superintendent or designee shall make the necessary procedures, forms and staff assignments for the conduct of elections.

**Qualifications for Candidates and Voters**

An individual is eligible to seek election to the advisory school board if the person meets the voter qualifications set forth below, [**OPTIONAL** is a parent/guardian, stepparent, or grandparent of a student who attends the local school,] and has never been convicted of a crime requiring registration on any sexual offender list, or a crime against children.

An individual with the following qualifications is eligible to vote in an advisory school board election:

1. is a United States citizen;
2. is 18 years of age or older;
3. is a registered voter in the State of Alaska;
4. has been a resident of the school attendance area for at least 30 days before the date of the election; and
5. is not disqualified from voting due to: a) conviction of a felony involving moral turpitude, assuming voting rights have not been restored; or b) a court finding of incompetency, unless the disability no longer exists.

**ELECTIONS**

BP 8120(b)

Note: The following language should be utilized if the School Board has determined that student members are permitted to serve on advisory school boards.

A district student is eligible for appointment as a Student Advisory School Board Member without meeting the above qualifications.

Note: The following options may be selected based on district philosophy and needs.

**Option 1:** School board members may not hold concurrent membership on both the school board and a local advisory school board.

**Option 2:** School board members may hold concurrent membership on both the school board and a local advisory school board.

Note: The following optional language may be used by regional educational attendance areas that desire to have advisory school board elections conducted by the Division of Elections. The written request must be made by the Superintendent to the Division of Elections at least 150 days before the election date. The request needs to include a list of communities where the advisory school board elections are to be conducted and the name and contact number for each site administrator or designee. The list can only include those communities where the Division is already scheduled to conduct a simultaneous in-person Regional School Board election. In addition, the request must include the district's agreement to do the following: 1) be responsible for all advertising and public notices for the election; 2) printing the advisory school board ballots on colored paper and delivering them to the polling sites; 3) retrieving the voted ballots from the Division representative when the polls close; 4) tallying the ballots and notifying the public of election results; and 5) certifying the election and notifying the candidates of certification. Finally, the Superintendent can request a separate list of voters registered in the precinct for use during the advisory school board election. AS 14.08.071; 6 AAC 27.180.

**Election Procedures**

The Superintendent [**Option: may or shall**] timely request that the Division of Elections conduct the advisory school board elections at the same time as the Regional School Board election, occurring annually on the first Tuesday in October. The advisory and regional school board elections shall be conducted separately. The Superintendent shall oversee the district's obligations for the advisory school board elections, including advertising, printing and delivering of ballots, tallying of ballots, and certification of the advisory school board elections.

*Legal Reference:*

ALASKA STATUTES

14.08.071 Elections, advisory votes

14.08.115 Advisory school boards in REAA

14.12.035 Advisory school boards in borough school districts

ALASKA ADMINISTRATIVE CODE

6 AAC 27.180 Advisory school board elections

Revised 4/2014

Chapter 6.71 SCHOOL ENDOWMENT FUND

Sections:

- 6.71.010 School Endowment Fund Established
- 6.71.020 School Endowment Fund Advisory Board Established
- 6.71.030 Duties of the Board
- 6.71.040 Fund Utilization
- 6.71.050 Powers and Duties of the Borough Manager

**6.71.010 School Endowment Fund Established**

A. There is established as a separate endowment trust fund the Lake and Peninsula Borough School Endowment Fund, hereinafter called "the fund".

B. The principal of the fund shall consist of:

1. The balance of the School Endowment Fund on July 1, 1992, originally created as a special revenue fund by Ordinance No. 92-10 on December 17, 1991.
2. Transfers or direct appropriations from other Borough funds made by the Borough Assembly in the course of adopting the Borough's annual budget or amendments thereto.
3. Contributions or appropriations from the Lake and Peninsula School District and other governmental entities.
4. Gifts, bequests and contributions of cash or other assets from individuals or private organizations.

C. Notwithstanding the provisions of A and B of this section, the Borough Assembly may appropriate the assets of this fund for principal and interest payments on school related general obligation bonds to prevent an impending default.

*(amended by Ordinance 94-07 on August 16, 1994)*

**6.71.020 School Endowment Fund Advisory Board Established**

A. The School Endowment Fund Advisory Board is established and shall be composed of the following members:

1. The Mayor of the Lake and Peninsula Borough
2. The President of the Lake and Peninsula School Board
3. A member of the Lake and Peninsula Borough Assembly appointed by the Borough Assembly
4. A member of the Lake and Peninsula School Board appointed by the School Board
5. A member of the public at large appointed by the Lake and Peninsula Borough Assembly with the concurrence of the Lake and Peninsula School Board

B. The board shall elect a member to chair the board.

C. The Borough Manager shall serve as staff to the board.

D. The members of the board shall serve without compensation, but shall be entitled to receive per diem and travel expenses in accordance with Lake and Peninsula Borough policies for its staff and elected and appointed officials.

#### 6.71.030 Duties of the Board

A. The board created in Section 6.71.020 shall act as an advisory board to the Borough Assembly, and shall have the following duties:

1. Hold regular meetings and special meetings as considered necessary; the board may hold meetings by teleconference.
2. Recommend specific alternatives for utilization of income from the School Endowment Fund that will support or enhance the education of students in the Borough's public schools by funding educational programs and projects administered in those schools by the Lake and Peninsula Borough School District.

#### 6.71.040 Fund Utilization

A. The principal of the fund and any investment earnings realized by the fund shall be retained perpetually until such time as the fund reaches a sufficient level that its annual investment earnings will satisfy the Borough's annual statutory contribution requirement to the School District. Once that level is reached, that portion of the investment earnings and accumulated principal not needed to fully fund the statutory contribution requirement may be appropriated by the Borough Assembly in accordance with the purposes set forth in item "B" of this Section.

B. That portion of the investment earnings and accumulated principal not needed to fully fund the statutory contribution requirement referred to in item "A" of this section may be appropriated only for the following purposes:

1. To satisfy or help satisfy the Borough's annual local contribution to the School District as required by AS 14.17.025.
2. To support or enhance education within the Borough in accordance with the recommendations of the School Endowment Fund Advisory Board and/or as authorized by concurrent resolutions passed by the Lake and Peninsula Borough Assembly and the Lake and Peninsula School Board.

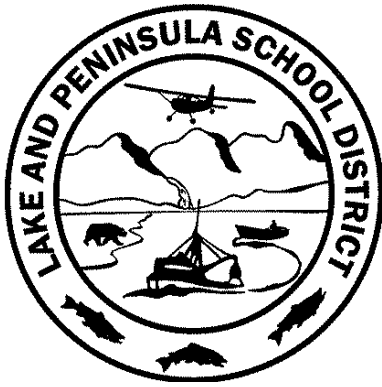
C. Notwithstanding the provisions of A and B of this section, the Borough Assembly may appropriate the assets of this fund for principal and interest payments on school related general obligation bonds to prevent an impending default. (*Amended by Ordinance 94-07 3/16/94*)

#### 6.71.050 Powers and Duties of the Borough Manager

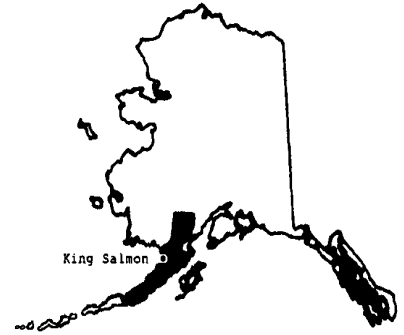
The Borough Manager is the treasurer of the fund and has the following power and duty to:

1. Act as the official custodian of the cash and investments belonging to the fund by securing adequate and safe custodial facilities.

2. Receive all items of cash and investments belonging to the fund.
3. Collect the principal and income from investments owned or acquired by the fund and deposit the amounts in separate principal and income accounts for the fund.
4. Invest and re-invest the assets of the fund in accordance with such general investment policies as are or may be authorized by the Borough Assembly.
5. Maintain accounting records of the fund in accordance with investment accounting principles and with distinction between the principal and income accounts of the fund.
6. Engage an independent audit firm of certified public accountants to annually audit the financial condition of the fund's investments and investment transactions.
7. Enter into and enforce contracts or agreements considered necessary for the investment purposes of the fund.



THE  
 LAKE AND PENINSULA  
 SCHOOL DISTRICT  
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Lake and Peninsula School District  
 FY2015 Revised Budget  
 July 1, 2014 through June 30 2015

Submitted for Approval – December 11, 2014

Based upon the current available information, estimating State Foundation Revenue and Impact Aid entitlements, overall FY2014 revenue projections (including teacher housing) are as follows:

Borough Appropriation	722,423
Local Revenue	406,617
State Foundation	8,903,382
Other State, Energy	340,074
TRS On Behalf of	2,197,177
PERS On Behalf of	276,483
Federal Sources	2,162,111
Fund Balance	<u>466,172</u>
Total	15,474,439

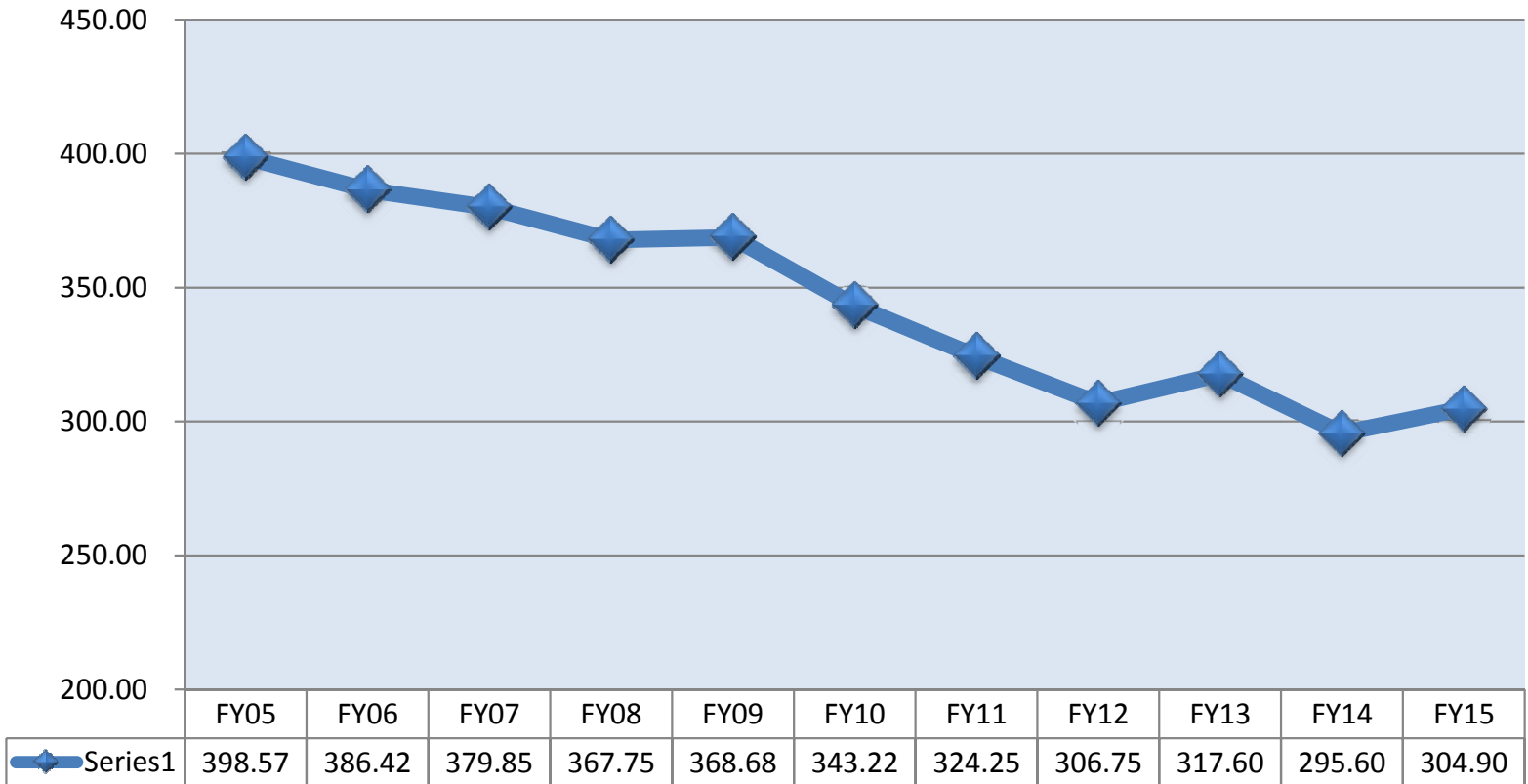
**The School District has prepared a revised expenditure budget in the amount of \$15,474,439 in anticipated expenditures and transfers.** The budget provides expenditures in the instruction categories of 68%. The District requested and received a waiver of the statutory provision that 70% of the general fund budget (excluding transfers) for all school districts be spent on instructional categories.

Due to SB53 the State is contributing directly to the retirement system an amount equal to the difference between our actuarially set contribution rate and the actual set by SB53 for FY2015. For LPSD the TRS is 53.62% vs. 12.56% and for the PERS 35.68% vs. 22%. The revenue amounts listed above for on behalf of contributions reflects management’s estimate of this contribution. The estimated expenses are recorded in this budget by function.

The Alaska State Board of Education adopted a new Chart of Accounts for Alaska School Districts which was effective July 1, 1998 and adopted additional revisions in 2013 that became effective for FY2014. Because of these changes in the chart of accounts, certain expenditures are no longer classified in the same categories. This may limit the usefulness of the historical information for comparison for years prior to FY99. This reclassification does not represent any change in actual programs but simply a re-ordering of expenditures in some of the functional categories.

District administration recommends approval of this budget revision.

## LPSD Foundation Average Daily Membership October Count



**Lake and Peninsula School District**  
**FY2015**  
**Foundation Formula Estimate**  
**12/5/2014**

**Projected Enrollment**

Based on Actual October 2014 Count

SCHOOL	Actual 20 Day Enrollment	FORMULA	Adjusted ADM
Chignik Bay School	16.6	39.6	39.60
Chignik Lagoon School	10	39.6	39.60
Chignik Lake School	15.4	39.6	39.60
Egegik School	10.15	39.6	39.60
Igugig School	14	39.6	39.60
Kokhanok School	24	{39.60 + (1.62*(24-20))}	46.08
Levelock School	27	{39.60 + (1.62*(27-20))}	50.94
Newhalen School	49.65	{55.8 + (1.49*(49.65-30))}	85.08
Nondalton School	25	{39.6 + (1.62*(35-30))}	47.70
Perryville School	27	{39.60 + (1.62*(27-20))}	50.94
Pilot Point School	13.5	39.6	39.60
Port Alsworth School (Tanalian)	54.25	{55.8 + (1.49*(54.25-30))}	91.93
Port Heiden School (Meshik)	19	39.6	39.60
Hold Harmless at 50%			5.16
Total ADM with Hold Harmless			655.03
District Cost Factor			1.994
Total After Adjustment for District Cost Factor			1,306.13
Special Needs Factor			1.2
Total After Special Needs Factor			1,567.36
Career & Technical Education Factor			1.015
Total After CTE Factor			1,590.87
Special Education Intensive Factor (13 * 3)			39
Adjusted Students + Special Education			1,629.87
Correspondence (11.5* .9 )			10.35
Total District Adjusted ADM			1,640.22

### Projected State Aid Calculation

Base Student Allocation Value (BSA)	\$	5,830
<b>Basic Need (Total Adjusted ADM * BSA)</b>	<b>\$</b>	<b>9,562,483</b>
Less Required Local Effort (.00265*140,782,100)	a	373,072.57
45% PY Basic need (.45*4,110,483)	b	4,110,483.00
Local effort equals lesser of a or b		
Less Deductible Impact Aid		
Estimated Impact Aid Received	\$	1,050,147
Impact Aid Percentage (local Effort/local revenue)		(0.3304)
FY15 local revenue \$1,129,040	((1,050,147 * .90)*33.04%)	(312,272)
Plus Quality Schools Adjusted ADM (1640.22* 16)		26,244
<b>Total State Aid FY14</b>	<b>\$</b>	<b>8,903,382</b>

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Projected FY15	Revised FY15	Difference
BOROUGH APPROPRIATION	\$722,423	\$722,423	\$0
INTEREST	\$20,000	\$20,000	\$0
OTHER LOCAL	\$346,617	\$386,617	\$0
STATE FOUNDATION	\$8,712,942	\$8,903,382	\$190,440
OTHER STATE	\$416,041	\$340,074	(\$75,967)
OTHER STATE - RETIRE OB TRS	\$2,128,863	\$2,197,177	\$68,314
OTHER STATE - RETIRE OB PERS	\$168,038	\$276,483	\$108,445
ERATE	\$654,192	\$697,088	\$42,896
IMPACT AID	\$1,374,566	\$1,465,023	\$90,457
<b>TOTAL</b>	<b>\$14,543,682</b>	<b>\$15,008,267</b>	<b>\$90,457</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>\$14,543,682</b>	<b>\$15,008,267</b>	<b>\$90,457</b>

Fund Balance Expenditure      466,172

Total                                      \$15,474,439

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Projected FY15	Revised FY15	Difference
<b>GENERAL INSTRUCTION</b>			
CERTIFICATED SALARIES	\$2,415,000	\$2,495,100	\$80,100
NON-CERTIFICATED	\$268,242	\$268,242	\$0
EMPLOYEE BENEFITS	\$955,040	\$1,314,300	\$359,260
PERS OB	\$73,458	\$43,955	(\$29,503)
TRS OB	\$1,295,126	\$1,418,110	\$122,984
HOUSING SUBSIDY	\$304,500	\$304,500	\$0
TRAVEL ALLOWANCE	\$34,000	\$36,000	\$2,000
PROF AND TECH SERVICES	\$75,200	\$75,200	\$0
STAFF TRAVEL	\$40,000	\$60,000	\$20,000
STUDENT TRAVEL	\$150,000	\$123,000	(\$27,000)
COMMUNICATIONS	\$121,968	\$140,045	\$18,077
PURCHASED SERV AND INSURANCE	\$0	\$0	\$0
SUPPLIES & MATERIALS	\$212,000	\$163,000	(\$49,000)
TUITION AND STIPENDS	\$0	\$0	\$0
OTHER AND INDIRECT COSTS	\$2,000	\$0	(\$2,000)
EQUIPMENT	\$0	\$10,000	\$10,000
<b>TOTAL GENERAL INSTRUCTION</b>	<b>\$5,946,534</b>	<b>\$6,451,452</b>	<b>\$504,918</b>
<b>SPECIAL EDUCATION</b>			
CERTIFICATED SALARIES	\$321,100	\$361,300	\$40,200
NON-CERTIFICATED	\$195,000	\$195,000	\$0
EMPLOYEE BENEFITS	\$160,900	\$248,900	\$88,000
PERS OB	\$38,972	\$20,690	(\$18,282)
TRS OB	\$207,491	\$210,212	\$2,721
HOUSING SUBSIDY	\$52,500	\$52,000	(\$500)
TRAVEL ALLOWANCE	\$5,000	\$1,200	(\$3,800)
PROF AND TECH SERVICES	\$0	\$0	\$0
STAFF TRAVEL	\$46,000	\$46,000	\$0
SUPPLIES & MATERIALS	\$4,000	\$4,000	\$0
OTHER AND INDIRECT COSTS	\$0	\$0	\$0
<b>TOTAL SPECIAL EDUCATION</b>	<b>\$1,030,963</b>	<b>\$1,139,302</b>	<b>\$108,339</b>
<b>SPECIAL ED-SUPPORT SERV.</b>			
PROF AND TECH SERVICES	\$46,250	\$46,250	\$0
STAFF TRAVEL	\$4,000	\$4,000	\$0
COMMUNICATION	\$500	\$200	(\$300)
SUPPLIES & MATERIALS	\$0	\$0	\$0
<b>TOTAL SPECIAL ED-SUPPORT SERV.</b>	<b>\$50,750</b>	<b>\$50,450</b>	<b>(\$300)</b>
<b>SUPPORT SERVICES-PUPILS</b>			
CERTIFICATED SALARIES	\$112,900	\$113,300	\$400
EMPLOYEE BENEFITS	\$27,187	\$41,900	\$14,713
PERS OB	\$39,705	\$28,245	(\$11,460)
TRS OB	\$84,098	\$84,098	\$0
HOUSING SUBSIDY	\$10,500	\$10,500	\$0
TRAVEL ALLOWANCE	\$1,200	\$1,600	\$400
STAFF TRAVEL	\$15,000	\$12,000	(\$3,000)
COMMUNICATIONS	\$200	\$100	(\$100)
SUPPLIES & MATERIALS	\$0	\$0	\$0
<b>TOTAL SUPPORT SERVICES-PUPILS</b>	<b>\$290,790</b>	<b>\$291,743</b>	<b>\$953</b>
<b>SUPPORT SERV.-INSTRUCTION</b>			
CERTIFICATED SALARIES	\$176,500	\$103,900	(\$72,600)
NON-CERTIFICATED	\$246,200	\$223,000	(\$23,200)
EMPLOYEE BENEFITS	\$174,000	\$146,500	(\$27,500)
PERS OB	\$54,756	\$45,249	(\$9,507)
TRS OB	148 \$145,845	\$105,798	(\$40,047)

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

<u>DESCRIPTION</u>	Projected <u>FY15</u>	Revised <u>FY15</u>	Difference
HOUSING SUBSIDY	\$21,000	\$15,000	(\$6,000)
TRAVEL ALLOWANCE	\$5,000	\$1,200	(\$3,800)
PROF AND TECH SERVICES	\$3,500	\$65,000	\$61,500
STAFF TRAVEL	\$85,000	\$100,000	\$15,000
COMMUNICATIONS	\$654,192	\$697,088	\$42,896
SUPPLIES & MATERIALS	\$25,000	\$50,000	\$25,000
OTHER AND INDIRECT COSTS	\$1,600	\$1,000	(\$600)
<b>TOTAL SUPPORT SERV.-INSTRUCTION</b>	<b>\$1,592,593</b>	<b>\$1,553,735</b>	<b>(\$38,858)</b>
<b>SCHOOL ADMINISTRATION</b>			
CERTIFICATED SALARIES	\$374,000	\$349,600	(\$24,400)
EMPLOYEE BENEFITS	\$117,900	\$143,900	\$26,000
TRS OB	\$242,699	\$228,484	(\$14,215)
HOUSING SUBSIDY	\$21,000	\$25,000	\$4,000
TRAVEL ALLOWANCE	\$5,000	\$4,000	(\$1,000)
STAFF TRAVEL	\$40,000	\$60,000	\$20,000
SUPPLIES & MATERIALS	\$1,000	\$1,000	\$0
<b>TOTAL SCHOOL ADMINISTRATION</b>	<b>\$801,599</b>	<b>\$811,984</b>	<b>\$10,385</b>
<b>SCHOOL ADMIN SUPPORT</b>			
NON-CERTIFICATED	\$33,500	\$36,850	\$3,350
EMPLOYEE BENEFITS	\$16,700	\$18,400	\$1,700
PERS OB	\$6,589	\$3,353	(\$3,236)
COMMUNICATIONS	\$4,000	\$4,000	\$0
SUPPLIES & MATERIALS	\$500	\$500	\$0
<b>TOTAL SCHOOL ADMIN SUPPORT</b>	<b>\$61,289</b>	<b>\$63,103</b>	<b>\$1,814</b>
<b>BOARD &amp; ADMINISTRATION</b>			
CERTIFICATED SALARIES	\$177,845	\$172,445	(\$5,400)
NON-CERTIFICATED	\$0	\$0	\$0
EMPLOYEE BENEFITS	\$194,750	\$202,735	\$7,985
PERS OB	\$0	\$0	\$0
TRS OB	\$103,463	\$100,334	(\$3,129)
TRAVEL ALLOWANCE	\$500	\$1,000	\$500
PROF AND TECH SERVICES	\$10,000	\$10,000	\$0
STAFF TRAVEL	\$70,000	\$75,000	\$5,000
COMMUNICATIONS	\$9,500	\$9,500	\$0
PURCHASED SERV AND INSURANCE	\$3,500	\$3,500	\$0
SUPPLIES & MATERIALS	\$15,000	\$18,000	\$3,000
TUITION AND STIPENDS	\$13,000	\$14,000	\$1,000
OTHER AND INDIRECT COSTS	\$10,000	\$12,000	\$2,000
<b>TOTAL BOARD &amp; ADMINISTRATION</b>	<b>\$607,558</b>	<b>\$618,514</b>	<b>\$10,956</b>
<b>DISTRICT ADMIN SUPPORT SERV.</b>			
NON-CERTIFICATED	\$313,640	\$318,500	\$4,860
EMPLOYEE BENEFITS	\$144,172	\$146,100	\$1,928
PERS OB	\$56,499	\$42,852	(\$13,647)
TRAVEL ALLOWANCE	\$1,000	\$1,000	\$0
PROF AND TECH SERVICES	\$28,000	\$28,000	\$0
STAFF TRAVEL	\$15,000	\$15,000	\$0
COMMUNICATIONS	\$700	\$600	(\$100)
PURCHASED SERV AND INSURANCE	\$3,300	\$3,500	\$200
PURCHASED SERV AND INSURANCE	\$42,000	\$32,200	(\$9,800)
SUPPLIES & MATERIALS	\$15,000	\$20,000	\$5,000
OTHER AND INDIRECT COSTS	(\$60,500)	(\$54,400)	\$6,100
EQUIPMENT	\$0	\$0	\$0
<b>TOTAL DISTRICT ADMIN SUPPORT SERV.</b>	<b>\$558,811</b>	<b>\$553,352</b>	<b>(\$5,459)</b>
<b>MAINTENANCE</b>	<b>149</b>		

THE LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

<u>DESCRIPTION</u>	Projected <u>FY15</u>	Revised <u>FY15</u>	Difference
NON-CERTIFICATED	\$853,900	\$867,000	\$13,100
EMPLOYEE BENEFITS	\$355,650	\$360,200	\$4,550
PERS OB	\$144,869	\$91,033	(\$53,836)
TRAVEL ALLOWANCE	\$500	\$500	\$0
PROF AND TECH SERVICES	\$15,000	\$25,000	\$10,000
STAFF TRAVEL	\$125,000	\$150,000	\$25,000
UTILITY SERVICES	\$85,000	\$85,000	\$0
UTILITY SERVICES	\$608,700	\$675,000	\$66,300
UTILITY SERVICES	\$460,000	\$460,000	\$0
PURCHASED SERV AND INSURANCE	\$25,000	\$35,000	\$10,000
PURCHASED SERV AND INSURANCE	\$125,000	\$107,400	(\$17,600)
SUPPLIES & MATERIALS	\$175,000	\$180,000	\$5,000
<b>TOTAL OPERATION AND MAINTENANCE OF</b>	<b>\$2,973,619</b>	<b>\$3,036,133</b>	<b>\$62,514</b>
<b>PUPIL ACTIVITIES</b>			
CERTIFICATED SALARIES	\$89,934	\$90,084	\$150
NON-CERTIFICATED	\$36,850	\$36,850	\$0
EMPLOYEE BENEFITS	\$49,500	\$49,500	\$0
PERS OB	\$1,193	\$1,106	(\$87)
TRS OB	\$50,141	\$50,141	\$0
STUDENT TRAVEL	\$265,000	\$266,000	\$1,000
PURCHASED SERV AND INSURANCE	\$200	\$800	\$600
PURCHASED SERV AND INSURANCE	\$2,928	\$1,190	(\$1,738)
SUPPLIES & MATERIALS	\$3,000	\$3,000	\$0
OTHER AND INDIRECT COSTS	\$5,500	\$6,000	\$500
<b>TOTAL PUPIL ACTIVITIES</b>	<b>\$504,246</b>	<b>\$504,671</b>	<b>\$425</b>
<b>TRANSFERS</b>			
TRANSFERS	\$350,000	\$400,000	\$50,000
<b>TOTAL TRANSFERS</b>	<b>\$350,000</b>	<b>\$400,000</b>	<b>\$50,000</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$14,768,752</b>	<b>\$15,474,439</b>	<b>\$705,687</b>

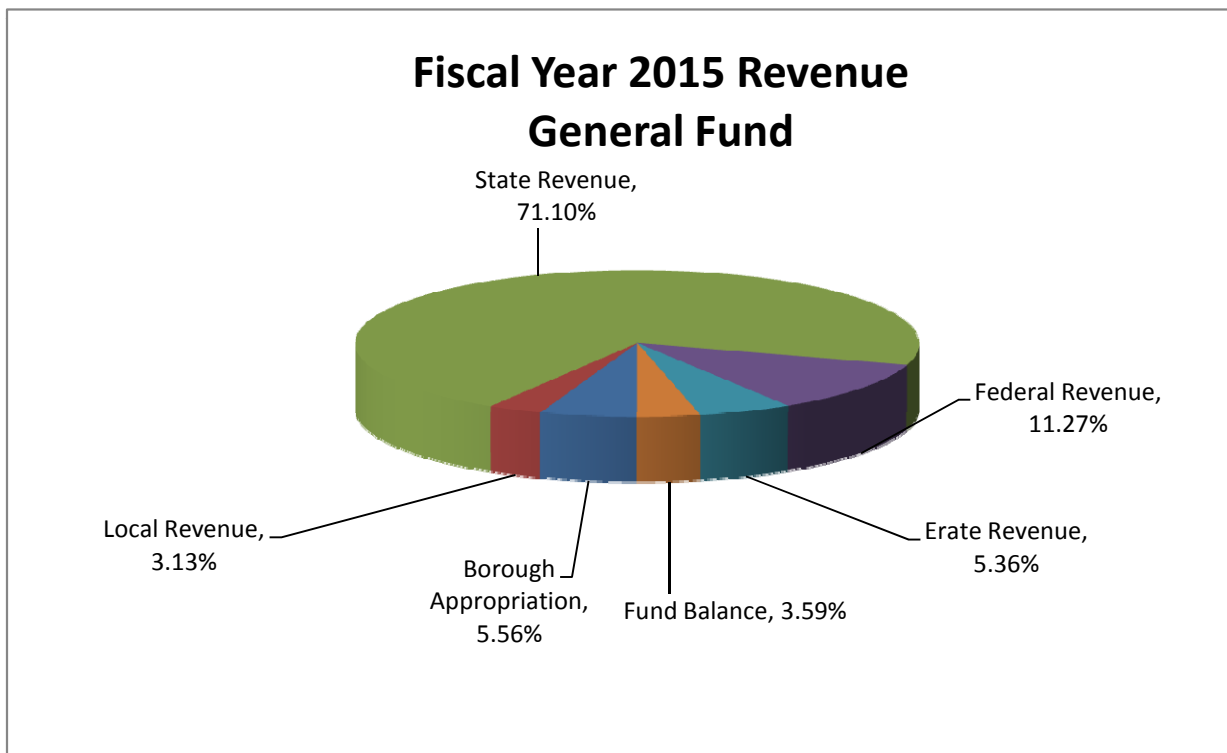
# Lake and Peninsula Borough School District

General Fund FY15 Budget  
Without PERS & TRS On-Behalf

## Revenue

<b>Borough Appropriation</b>	\$ 722,423	5.56%
<b>Local Revenue</b>	406,617	3.13%
<b>State Revenue</b>	9,243,456	71.10%
<b>Federal Revenue</b>	1,465,023	11.27%
<b>Erate Revenue</b>	697,088	5.36%
<b>Fund Balance</b>	<u>466,172</u>	<u>3.59%</u>
<b>Total Revenue Budget</b>	<u>\$ 13,000,779</u>	<u>100.00%</u>

As this chart illustrates, the primary source of funding for the Lake and Peninsula Borough School District is the State of Alaska. The Lake and Peninsula Borough funds the District's local contribution, through a funding appropriation. An amount comes from the federal government in the form of Impact Aid. The category of "Other Revenue" includes E-Rate revenue.

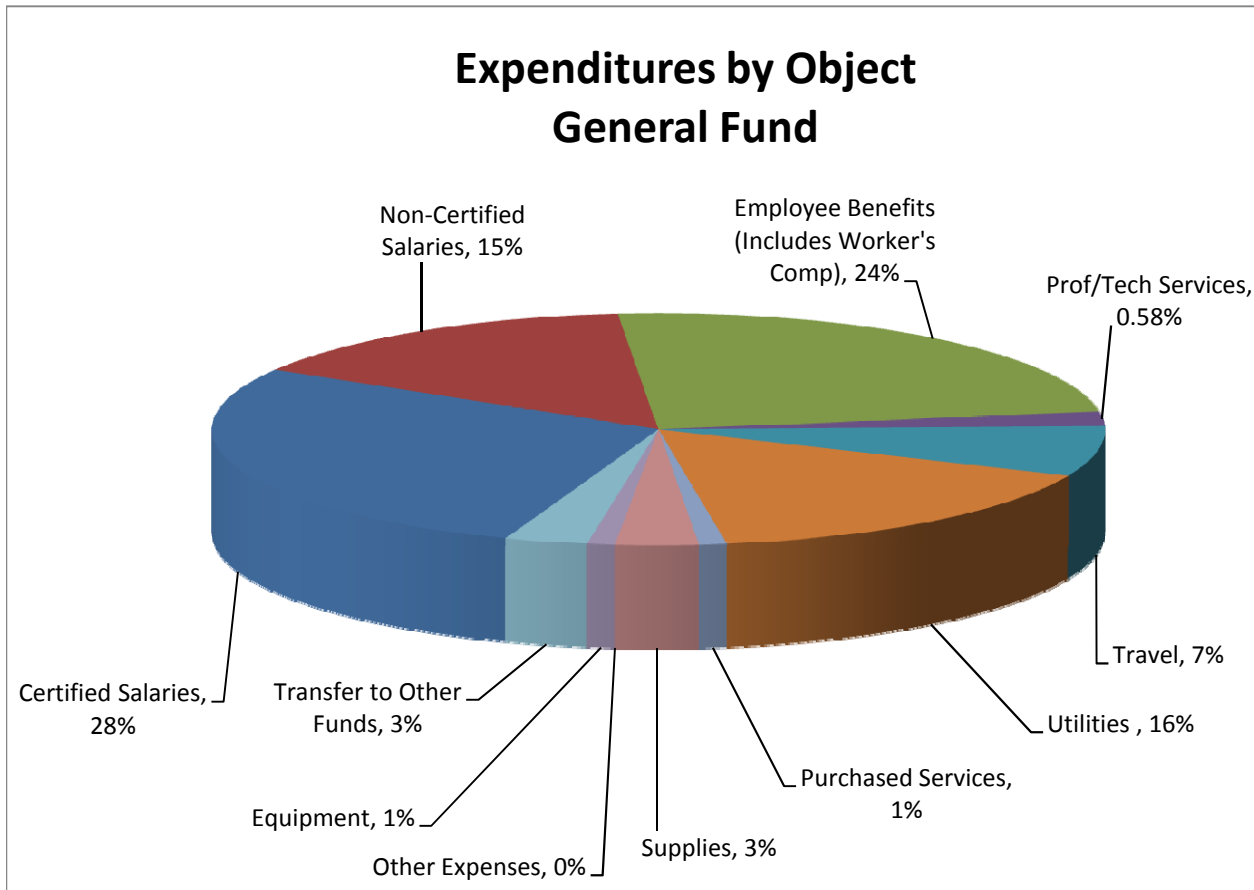


# Lake and Peninsula Borough School District

General Fund FY15 Budget  
Without PERS & TRS On-Behalf

## Expenditures by Object

Certified Salaries	\$ 3,685,729	28%
Non-Certified Salaries	1,945,442	15%
Employee Benefits (Includes Worker's Comp)	3,125,935	24%
Professional/Technical Services	249,450	2%
Travel	911,000	7%
Utilities	2,071,533	16%
Purchased Services	183,590	1%
Supplies	439,500	3%
Other Expenses	(21,400)	0%
Equipment	10,000	1%
Transfer to Other Funds	400,000	3%
	<u>\$ 13,000,779</u>	<u>100.00%</u>



THE LAKE AND PENINSULA SCHOOL DISTRICT  
FY2010- FY2015 BUDGET INFORMATION

<u>DESCRIPTION</u>	<u>AUDITED FY10</u>	<u>AUDITED FY11</u>	<u>AUDITED FY12</u>	<u>AUDITED FY13</u>	<u>AUDITED FY14</u>	<u>Revised FY15</u>
GENERAL INSTRUCTION	\$4,911,191	\$4,915,258	\$5,304,673	\$5,378,052	\$5,232,774	\$6,451,452
SPECIAL EDUCATION	\$805,040	\$847,631	\$966,263	\$975,113	\$1,078,238	\$1,139,302
SPECIAL ED-SUPPORT SERV.	\$43,812	\$45,215	\$46,768	\$54,508	\$76,392	\$50,450
SUPPORT SERVICES-PUPILS	\$157,038	\$158,437	\$109,219	\$281,290	\$271,834	\$291,743
SUPPORT SERV.-INSTRUCTION	\$2,125,064	\$1,458,131	\$1,434,166	\$1,489,774	\$1,472,857	\$1,553,735
SCHOOL ADMINISTRATION	\$854,428	\$822,521	\$771,709	\$888,011	\$910,475	\$811,984
SCHOOL ADMIN SUPPORT	\$72,967	\$75,752	\$63,607	\$59,965	\$55,489	\$63,103
BOARD & ADMINISTRATION	\$560,905	\$611,090	\$613,139	\$582,816	\$489,346	\$618,514
DISTRICT ADMIN SUPPORT SERV.	\$398,801	\$476,796	\$530,479	\$441,180	\$557,458	\$553,352
OPERATION AND MAINTENANCE OF PLANT	\$3,187,889	\$3,296,222	\$3,099,812	\$2,951,994	\$2,987,665	\$3,036,133
PUPIL ACTIVITIES	\$303,559	\$439,556	\$415,597	\$459,275	\$444,735	\$504,671
TRANSFERS	\$973,145	\$1,028,728	\$1,387,565	\$983,446	\$960,087	\$400,000
<b>TOTAL BUDGETED</b>	<b>\$14,393,839</b>	<b>\$14,175,337</b>	<b>\$14,742,997</b>	<b>\$14,545,424</b>	<b>\$14,537,350</b>	<b>\$15,474,439</b>

## **AR 3342 DISTRICT-OWNED RENTAL PROPERTY**

The Lake and Peninsula School Board recognizes the need for teachers to have adequate housing in the community in which they teach.

The Lake and Peninsula School District has a limited supply of Teacher housing which the District will continue to rent to teachers under the terms of this Policy Statement.

The District currently maintains four categories of employee housing as follows:

- 1) Borough owned/District Operated teacher housing. This category is identical to the existing housing arrangement.
- 2) District leased/subsidized housing. For those communities where an absence of affordable, quality housing is available, the Superintendent or Chief School Administrator is authorized to and will enter into lease agreement, provide limited utilities and arrange for limited furnishings. Rental charges would be the same as District operated housing.
- 3) District lease/non-subsidized housing. The Superintendent or Chief School Administrator is authorized, upon request by a contract employee, to lease housing for the employees with the rental rate set at the leased amount. No subsidy will be provided.
- 4) District lease/non-subsidized housing. In school communities without available district housing units and where there are, quality, rental opportunities available for teachers, the Superintendent or Chief School Administrator is authorized, upon written request, by a certificated employee to lease housing for the employee with the rental rate set at up to \$200.00 per month less than the leased amount that is set by the lessor. This lease agreement will be for nine (9) months of the school year. Selection of housing in such communities is the responsibility of the employee.

### 1) Priority in Rental of District Teacher Housing.

- a) District Teacher Housing will be occupied by the Principal/Head Teacher and then by seniority in the school community to other teachers.

### 2) Responsibility for Provision of Teacher Housing.

- a) It is the responsibility of the teacher to provide for his/her own housing if District Teacher Housing is not available.

- b) The Board cannot guarantee the condition of housing other than District Teacher Housing.
- 3) Maintenance of District Teacher Housing.
- a) Heating systems and appliances will be kept in good repair and safe working condition by the District custodial and maintenance staff.
  - b) Teachers will not be paid for repairs or improvements unless there is a definite agreement to that effect with the School Board.
  - c) Teachers are responsible for notifying the District Office promptly when something is not operating properly in the housing.
  - d) When remodeling, improvements, or redecoration (such as painting walls) is necessary, it will be done during the summer months.
  - e) When basic furnishings wear out or break from normal usage, they will be replaced as soon as is reasonable and possible.
  - f) Effort will be made to repair, improve, and update all District housing and maintain it in good condition.
- 4) Items to be furnished in District Teacher Housing.
- a) Appliances.
    - i) The District will provide a range and refrigerator in each Teacher Housing unit.
    - ii) Access to washers, dryers and freezer space will be provided.
  - b) Furnishings.
    - i) The District will maintain in each apartment a dinette table and chairs; divan; easy chair; one double bed or two twin beds in bedroom; chest of drawers.
    - ii) Carpeting or appropriate flooring will be maintained.
    - iii) Draperies, curtains and/or blinds will be provided for windows.

c) Housekeeping Items

Dishes, cooking utensils, linens, etc., will not be provided by the District.

5) Inspection of Housing.

a) When a teacher moves out of District Teacher Housing, a representative of the Superintendent or Chief School Administrator, and the teacher will inspect the housing, on a date and at a time convenient to the teacher. Any charges for damages or repairs for which the teacher is responsible will be withheld from his/her housing deposit and, if it is not adequate, the additional amount will be deducted from the teacher's last paycheck.

b) A teacher who does not agree with the sign-off of his/her District Teacher Housing unit may request a hearing with the Superintendent within ten calendar days following the inspection. The decision of the Superintendent will be final.

6) Rental Fees for Housing.

a) In establishing a rental rate the District will consider floor space (square feet), basic appliances and furniture, plumbing, electricity, and number of bedrooms.

b) The Superintendent or Chief School Administrator and Maintenance Supervisor will determine the square footage; the Board will set the yearly rental rates.

c) There is no appeal on rental fees set.

d) Rental fees shall be deducted from the individual teacher's paycheck at the end of each pay period.

7) Housing Rental Deposits.

a) A deposit of \$500.00 will be required when the teacher moves into the housing. The deposit will be deducted from the October paycheck. The deposit will be refunded when the teacher moves out of housing, minus any deduction for damages beyond normal usage or cleaning bills for a dirty apartment. Should additional costs be incurred due to damage or cleaning beyond normal expectations the additional costs will be deducted from the renter's final check.

b) An additional non-refundable pet deposit of \$200.00 for the first pet and \$100.00 per additional pet will be required for household pets. The deposit will be deducted from the November paycheck. This non-refundable deposit shall be deducted each time the renter moves

into a new apartment, (Except for District Initiated Transfers).

c) Determination of damage will be made by a representative of the Superintendent or Chief School Administrator.

8) Rules of Occupancy.

a) Each teacher should give the housing the care he/she would give his/her own home.

b) Where there is more than one apartment in a building, noise should be kept to a minimum.

c) Garbage must be kept in sealed or covered containers and disposed of in the village garbage area. If burning is used for paper items, it must be done in a safe manner in a designated area.

d) In recognition of the problems involved with sewage and septic tanks in rural areas, great care should be taken in what is flushed down sink, tub, and toilet drains. No grease, coffee grounds, paper (other than toilet tissue), or other items should go down drains. Where small children are in residence, care should be taken they do not flush toys or other items down toilets.

e) The units must be cleaned and put into proper order prior to final inspection and before the teacher terminates his/her occupancy.

f) The teacher will allow the Superintendent or Chief School Administrator or his/her representative access to teacher housing for purposes of inspection upon reasonable notice and at reasonable times.

g) The consumption or use of marijuana or any other controlled drugs in teacher housing is prohibited.

h) The use of tobacco is prohibited within all District Owned Property

9) Early Occupancy: Requests for early occupancy by teachers will be based on meeting the following criteria.

a) Site Administrator has started contract days and been on site.

b) Power (electricity) is up and operating.

c) Chief School Administrator or Superintendent approval is received in writing.

10) Summer Occupancy.

a) The Board realizes that some teachers would like to remain in their housing for the summer and wishes to accommodate those teachers if at all possible. It is costly to operate generators for just one or two housing units. It is risky to operate them without proper supervision and could cost the District a large sum of money if the generators were damaged in summer operation without someone to oversee them.

b) The use of a housing unit between school terms is not allowed unless the request is authorized by the Superintendent or Chief School Administrator and a memorandum of agreement for teacher housing is signed by the teacher and the District.

c) Application for summer use of a housing unit shall be made by May 15. Rental rates shall be as contained in the summer rental rate schedule. In addition, occupants shall accept responsibility for the cost of all utilities including electrical, water, sewer and garbage fees in addition to the monthly rental rates. Minimum occupancy term shall be one half of a month (1/2). Only teachers contracted to return for the subsequent school year and are assigned to the school site being requested for summer use will be considered.

The District will allow teachers, who currently live in teacher housing to store/leave their belongings unpacked in teacher housing over the summer at no charge unless you are specifically notified otherwise before May 10th.

Please note that this only applies to teachers who plan/will be occupying the same teacher housing unit in the fall. Teachers who leave their belongings in teacher housing do so understanding that:

d) The District assumes no responsibility or liability for the items left packed or unpacked. Every teacher who leaves personal belongings in teacher housing is required to complete a release of liability.

e) During the summer the teacher will not be allowed access to the teacher housing unit and their belongings until there is a district employee on site to provide access to the building. The individual should be aware that this could pose a problem if there was a need to gain access to their belongings as they may be unable to do so until fall.

f) All the housing units may be used by the District's maintenance staff sometime during the summer.

g) The use of a housing unit between school terms is not allowed unless the request is authorized by the Superintendent or Chief School Administrator and a memorandum of agreement

for teacher housing is signed by the teacher and District.

h) Individuals will still be required to comply with all other provisions outlined on the teacher housing checkout list including the return of all housing keys to the District.

11) Miscellaneous.

a) Teachers in District housing must furnish fire insurance on their own possessions if they desire it.

b) Animals on School Property. It shall be the policy of the District that written permission by the Superintendent or Chief School Administrator is necessary to have animals on or in school property. School property is defined as the grounds surrounding the school's teacher housing and buildings.

c) All dogs on school property must be tied or attended at all times.

d) Any and all modifications to School District Housing are prohibited without prior approval of the Superintendent or Designee this includes painting.

e) Tenants are prohibited from sub-leasing any and all District Housing.

12) Rental to External Parties

- a) The District will consider Leasing of unoccupied Teacher Housing units for lease for support of community projects, upon formal request from the local governing authority.
- b) Lease of Teacher Housing will be for no more than the term of construction of the community project.
- c) The District will not lease to individuals.

(Modified December2014)

07/12

## **PHYSICAL RESTRAINT OR SECLUSION**

Alaska rule allows use of physical restraint or seclusion in a public education program only under the following two situations:

1. When other less restrictive interventions would not be effective and the student's behavior poses a threat of imminent, serious bodily injury to the student or others;
  2. For only as long as the student poses the threat of imminent, serious bodily injury to self or others.
- After exhausting all less invasive interventions that have not been effective, whenever possible, give the student a warning that if he/she harms or attempts to harm him/herself or someone else, he/she will be restrained. This might allow the student the opportunity to regain control of his/her own behavior.
  - Staff members using physical restraint or seclusion must be trained in an approved de-escalation/restraint and seclusion program.
  - If restraint or seclusion is part of a Behavior Intervention Plan (BIP), the plan should list a variety of interventions to prevent and de-escalate a crisis situation, and staff should use those interventions unless there is the threat of imminent, serious bodily injury to the student or others.
  - When including physical restraint in a BIP, the team also needs to include other less restrictive or invasive interventions on the plan to attempt to de-escalate the student first.
  - Continuous monitoring of a student during the use of physical restraint and seclusion is a must. A student must always be able to breathe and speak during a physical restraint.
  - Never restrain a student longer than absolutely necessary. The training will increase your awareness of the physiological and emotional signs associated with a student starting to calm or de-escalate. When appropriate, let the student know that as soon as s/he becomes calm and quiet, you will begin the process of releasing the student.
  - School personnel and/or staff members need to avoid getting into power struggles with students; don't respond to the student's verbal taunts. Emotions need to be kept in check and interactions are to be professional.
  - Whenever possible, physical restraint should not be done in front of other students. It is more respectful of the student in crisis and minimizes the impact of the event on others. It would be preferable to clear the room of other students when a student is in

crisis in order to protect the students and provide privacy for the student being restrained.

- Verbal threats or refusal to comply with staff directives or school rules do not warrant physical restraint.
- Physical restraint or seclusion may not be used for discipline, punishment or convenience of personnel of the public education program.
- Physical restraint must be applied in such a way that it is safe and only reasonable force is used.
- Best practice would suggest documenting the incident report as soon as possible after the incident. Each staff member or person involved should document his/her version of the incident.
- Ideally, the person applying restraint would be the same gender as the student being restrained.
- Ideally, the staff member monitoring the student during the restraint would have rapport with that student to assist with recovery from the crisis.

An annual review of the use of physical restraint and seclusion, including a review of all district cases involving restraint and/or seclusion, shall be completed to ensure compliance with district policies and procedures. The results of the annual review shall be documented and shall include at a minimum:

1. The total number of incidents of restraint;
2. The total number of incidents of seclusion;
3. The total number of seclusions in a locked room;
4. The total number of students placed in physical restraint;
5. The total number of students placed in restraint and/or seclusion more than 10 times in a school year;
6. The total number of restraint and seclusion incidents carried out by untrained individuals;
7. The demographic characteristics of all students upon whom physical restraint and/or seclusion was imposed.

### Seclusion or Restraint Report

Student Name:	School	Grade:
Location:	Total minutes seclusion:	Total minutes restraint:
Date of incident:		
Staff persons initiating, involved in, or present during seclusion/restraint (include name and title):		
Describe the behavior that led to seclusion/restraint, including time, location, activity, other contributing factors:		
Procedures used to attempt to de-escalate the student prior to using seclusion/restraint:		
Student behavior during seclusion/restraint: (Minimum report every 5 minutes.)		
Time	Student Behavior	
Was seclusion used? <input type="checkbox"/> Yes <input type="checkbox"/> No                      Was restraint used? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes to restraint, which type? <input type="checkbox"/> Child Control <input type="checkbox"/> Team Control <input type="checkbox"/> Transport		
Was there any injury or damage? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, briefly describe and complete a district accident report form:		
Behaviors displayed demonstrating the student's ability to return to educational environment from seclusion/restraint:		
Required follow-up after the seclusion/restraining (check one or more): <input type="checkbox"/> Reconvene IEP <input type="checkbox"/> Conduct FBA <input type="checkbox"/> Develop BIP <input type="checkbox"/> Review/Revise BIP <input type="checkbox"/> Convene SST <input type="checkbox"/> Team Debriefing <input type="checkbox"/> Parent/Guardian Conference <input type="checkbox"/> Other-please specify:		
Administration Contacted:		Parent/Guardian Contacted:
Date: _____ Time: _____		Date: _____ Time: _____
Method: _____ Initials: _____		Method: _____ Initials: _____
Person Completing Report:		Date:

Note: School districts must prohibit the restraint or seclusion of students except in situations where student behavior poses an imminent danger of physical injury. AS 14.33.125. Districts must also provide periodic training in an approved crisis intervention program. AS 14.33.127. The following policy implements the requirements of HB 210 (2014) and further utilizes 2012 guidelines issued by the United States Department of Education in its *Restraint and Seclusion: Resource Document*.

The Board believes that a safe educational environment is necessary for learning and understands there are times when student behavior may impact on the safety of that student or others. To the maximum extent appropriate, the safety and welfare of students and staff should be secured through positive behavioral interventions. The use of physical restraint and seclusion is prohibited except in emergency situations as set forth below.

Chemical or mechanical restraint of students is never allowed. Chemical restraint means a psychopharmacological drug that is administered to a student for discipline or convenience and that is not required to treat a medical symptom. Mechanical restraint means the use of a device to restrict a student's freedom of movement but does not include the use of medical or therapeutic devices or protective gear, including gear designed to protect a student from injury due to falling, to achieve proper body position or balance, or to protect a student from self-injuring behavior.

This policy shall be annually reviewed with school personnel.

*(cf. 5030 – School Discipline and Safety)*  
*(cf. 5137 Positive School Climate)*

### **Physical Restraint**

Physical restraint means a personal restriction that immobilizes or reduces the ability of a student to move the student's arms, legs, or head freely. Physical restraint does not include briefly holding a student in order to calm or comfort, or the use of contact that is reasonably necessary to safely escort a person from one area to another

Physical restraint is prohibited unless the student's behavior poses an imminent danger of physical injury to the student or others and less restrictive interventions would be ineffective at stopping the imminent danger. To the extent possible without compromising safety, other interventions should be attempted prior to the use of restraint. Restraint must be limited to that necessary to address the emergency and must be immediately discontinued when the student no longer poses an imminent danger or when a less restrictive intervention is effective to stop the danger.

*(cf. 4158 – Employee Security)*  
*(cf. 5131.41 – Violent and Aggressive Conduct)*  
*(cf. 5131.7 – Weapons and Dangerous Instruments)*

Restraint may not be used as a form of discipline, to force compliance, as a convenience for staff, or as a substitute for appropriate educational support. The use of emergency restraint under this policy does not constitute corporal punishment.

Physical restraint must be implemented in a manner that protects the health and safety of the student and others. Restraint may be administered only by staff trained in crisis intervention, de-escalation, and safe restraint, unless a trained person is not immediately available and the circumstances are rare and present an unavoidable and unforeseen emergency. Restraint may not prevent or restrict the student from breathing or speaking nor may it restrict circulation. Prone or supine restraint, which occurs when the student is placed on his or her stomach or back, is expressly prohibited. A student's well-being must be monitored during restraint through the use of continuous face-to-face contact or, if face-to-face contact is unsafe, by continuous direct visual supervision.

### **Seclusion**

Seclusion means the involuntary confinement of a student alone in a room or area that the student is physically prevented from leaving. Seclusion does not include time-outs, a student's voluntary choice to enter a secluded environment, supervised detention or in-school suspension rooms that are utilized for instructional purposes, or suspension from school. "Time-outs" are behavior interventions to provide a student with an opportunity to regain self-control or engage in problem solving where the student is separated from other students for a limited period in a setting from which the student is not physically prevented from leaving. Time-out includes placing a student in an area of the classroom where the student observes classroom instruction but does not participate.

Seclusion of a student is prohibited unless the student's behavior poses an imminent danger of physical injury to the student or others and less restrictive interventions would be ineffective at stopping the imminent danger.

*(cf. 4158 – Employee Security)*

*(cf. 5131.41 – Violent and Aggressive Conduct)*

*(cf. 5131.7 – Weapons and Dangerous Instruments)*

Seclusion should last only as long as necessary to resolve the actual risk of imminent danger or when a less restrictive intervention is ineffective to stop the danger. Seclusion should never be used as a form of discipline, to force compliance, as a convenience for staff, or as a substitute for appropriate educational support.

While in a seclusion setting, a student must be continuously monitored by an adult in face-to-face contact or, if face-to-face contact is unsafe, by continuous direct visual contact with the student. Students must be provided necessities such as restroom breaks and food and water as needed. Any signs of medical distress should be immediately addressed. Seclusion must be sensitive to any particular vulnerabilities of the student and to the student's developmental level.

**Follow-up and Review**

As soon as practicable after restraint or seclusion have been used, staff shall review the incident. The review shall include review of and recommendations for adjusting or amending, as applicable, procedures, strategies, accommodations, the IEP, a student behavior plan, or additional staff training. Follow-up communication shall occur with the student and parent/legal guardian regarding the review process and outcomes.

**Students with Disabilities**

This policy does not prohibit the inclusion of safe restraint or seclusion in a student's Individualized Education Plan or behavioral intervention plan if determined appropriate by the IEP team after considering all less restrictive alternatives. However, in all instances, the use of physical restraint or seclusion must be in compliance with this policy.

*(cf. 6159 – Individualized Education Program)*

**Reporting/Notification Requirements**

The parent/legal guardian of a student who has been physically restrained or secluded shall be notified on the same day and provided information about the incident. .

Instances of physical restraint or seclusion shall be documented. A written report must be prepared by school personnel who restrain or seclude a student and provided to the school administrator. The report must include: the date and time of the incident; names and job titles of the school personnel who participated or supervised; a description of the conduct that preceded the incident, including efforts and strategies utilized prior to restraint or seclusion; a description of the restraint or seclusion, including duration; and a description of how the incident ended, including any further action taken. A copy of the written report shall be provided be the parent/legal guardian.

Annually, the District shall report to the Department of Education and Early Development the following information: the total number of restraints and seclusion; the number of injuries or deaths of students or personnel; the number of restraints or seclusion by untrained personnel; and the number of students with a disability who were restrained or secluded, including the category of disability.

**Crisis Intervention Training**

The Superintendent or designee shall provide for periodic crisis intervention training for a sufficient number of school staff members to meet the needs of the school population. Training should include evidence based techniques effective at preventing restraint and seclusion; evidence-based skills related to positive behavior supports, conflict prevention and management techniques, skills to de-escalate student behavior, and understanding antecedents; the safe use of restraint or seclusion in emergency situations; first aid and cardiopulmonary resuscitations; and applicable policies and procedures. The form of training may vary depending upon the staff member's role and the instructional setting.

**Policy Not Applicable to Law Enforcement**

This policy is applicable to District employees. It is not intended to limit the use or type of restraint or seclusion by law enforcement personnel who may need to utilize these methods while on District property.

*(cf. 1410 – Interagency Cooperation for Student and Staff Safety)*

*Legal Reference:*UNITED STATES CODE

20 U.S.C. §§ 1400, et seq. *Individuals with Disabilities Education Act*  
*No Child Left Behind Act of 2001, 20 U.S.C. §§ 2361-2368 (P.L. 107-110)*

ALASKA STATUTES

11.81.430 *Justification, use of force, special relationships*  
11.81.900 *Definitions*  
14.03.078 *Report*  
14.30.180-.350 *Education for Exceptional Children*  
14.33.120 *School disciplinary and safety program*  
14.33.125 *Student restraint or seclusion; limitations*  
14.33.127 *Crisis Intervention Training*

ALASKA ADMINISTRATIVE CODE

4 AAC 06.172 *Reporting of school disciplinary and safety programs*  
4 AAC 06.200-.270 *Safe schools*  
4 AAC 06.250 *Reporting*  
4 AAC 07.010-4 AAC 07.900 *Student rights and responsibilities*  
4 AAC 52.010-.990 *Education for exceptional children*

*Revised 9/2014*

## **BB 9320 Meetings**

### **The Lake and Peninsula School District King Salmon, Alaska Agenda**

#### **Regular Meeting**

1. Call to Order
  - a. Pledge of Allegiance
2. Roll Call
3. Introduction of Visitors
4. Approval of Consent Agenda Items
  - a. Previous Minutes
  - b. Check Registers
5. Ordering of Agenda
6. Communications
  - a. Site Reports
  - b. LSAC Minutes
  - c. Correspondence
7. Delegations
  - a. Lake and Peninsula Borough
  - b. LSAC
  - c. Student
  - d. Principal/Teacher
8. Reports-

(Important reports to be presented each month, others only when applicable)

  - a. School Board Committee
  - b. Facilities
  - c. Curriculum
  - d. Technology
  - e. Activities
  - f. Financial
  - g. Shining Star
  - h. Special Ed
  - i. Assessment
  - j. Personnel
  - k. Preschool
9. Unfinished Business
10. New Business
11. Personnel
12. Miscellaneous
13. Superintendent's Report
14. Future Agenda Items
15. Adjournment

**LAKE AND PENINSULA SCHOOL DISTRICT  
(A Component Unit of the Lake and Peninsula Borough)**

**Management Discussion and Analysis, Basic Financial  
Statements, Additional Supplementary Information  
and Compliance Reports**

**Year Ended June 30, 2014**



**LAKE AND PENINSULA SCHOOL DISTRICT  
(A Component Unit of the Lake and Peninsula Borough)**

**Management Discussion and Analysis, Basic Financial  
Statements, Additional Supplementary Information  
and Compliance Reports**

**Year Ended June 30, 2014**



**LAKE AND PENINSULA SCHOOL DISTRICT**

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LAKE AND PENINSULA SCHOOL DISTRICT

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## **Independent Auditor's Report**

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District), a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Members of the School Board  
Lake and Peninsula School District

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake and Peninsula School District, as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the School Operating Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the table of contents as Additional Supplementary Information, which includes, Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, Major Capital Project: Schedule of Revenues, Expenditures, and Changes in Fund Balance, Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances (Deficits), Schedule of Revenues Expenditures and Changes in Fund Balance (Deficit) – Budget and Actual – Nonmajor Special Revenue Funds, Schedule of Changes in Assets and Liabilities: Student Activity Agency Fund, the Schedule of Expenditures of Federal Awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Members of the School Board  
Lake and Peninsula School District

The Additional Supplementary Information listed above is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Additional Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 7, 2014 on our consideration of the Lake and Peninsula School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matter. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake and Peninsula School District's internal control over financial reporting and compliance.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 7, 2014

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# **MANAGEMENT DISCUSSION AND ANALYSIS**



**Lake and Peninsula School District**  
**Management Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2014**

This section of Lake and Peninsula School District's annual financial report presents its discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2014. Please read it in conjunction with the District's financial statements, which immediately follow this section.

**Financial Highlights**

Key financial highlights for 2014 and 2013 are as follows:

- The assets of Lake and Peninsula School District exceeded its liabilities at the end of the fiscal year by \$8,616,801 in FY14 compared to \$6,433,477 in FY13 (net position). Of these amounts, \$5,250,660 in FY14 and \$5,899,462 in FY13 (unrestricted net position) may be used to meet the District's ongoing obligations to students, teachers, citizens and creditors.
- In total, net position increased \$2,183,324 in FY14, which represents a 34 percent increase from FY13. In FY13, net position increased \$753,867. All activities in this District are governmental activities. There were no business-type activities in 2014.
- Total general revenues accounted for \$11,930,288 or 65 percent of all revenues in FY14 compared to \$13,207,293 (78%) in FY13. Program specific revenues in the form of charges for services (for teacher housing and lunch sales) and grants accounted for \$6,309,227 or 35 percent of total revenues of \$18,239,515 in FY14. Program specific revenues accounted for \$3,639,761, or 22% of total revenues of \$16,847,054 in FY13.
- The District had expenses of \$15,974,755 in FY14 compared to \$15,806,688 in FY13. All expenses related to governmental activities. In FY14 only \$6,309,227 of the expenses was offset by program specific charges for services or grants. General revenues (primarily from unrestricted grants, investments, and earnings) of \$11,930,288 were adequate to provide for the remaining costs of these programs. In FY13, \$3,639,761 of these expenses were offset by program specific charges for services and grants. General revenues (primarily from unrestricted grants, investments, and earnings) of \$11,930,289 were adequate to provide for the remaining costs of these programs.
- As of the close of the current fiscal year, Lake and Peninsula School District's governmental funds reported combined ending fund balances of \$5,608,483 compared to \$6,051,081 in FY13. A significant portion of these amounts are non-spendable, restricted, committed or assigned for construction, special programs, and encumbrances. In FY14, \$2,398,169 is available for spending at the District's discretion. In FY13, \$2,977,486 was available for spending at the District's discretion.

## Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Lake and Peninsula School District's basic financial statements. Lake and Peninsula School District's basic financial statements are comprised of three components: 1) government-wide financial statements 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

### ***Government-wide Financial Statements***

The *government-wide financial statements* provide both short-term and long-term information about the District's overall financial status, using accounting methods similar to private-sector companies.

- The *statement of net position* presents information on all of the School District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School District is improving or deteriorating, respectively.

To assess the overall financial position, you need to consider additional non-financial factors such as the condition of school buildings and other facilities.

- The *statement of activities* presents information showing how the School District's net position changed throughout the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in a future fiscal period (earned but unused annual leave and depreciation).

The government-wide financial statements include all the District's activities, which accounts for all of the District's basic services such as instruction, maintenance and operations, and administration, as well as the activity of the Health Insurance internal service fund.

The government-wide financial statements can be found on pages 13 and 14 of this report.

### ***Fund Financial Statements***

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds—not the district as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by state law and/or by governmental accounting standards.
- The District establishes other funds to control and manage money for a particular purpose or to show that it is properly using certain fund revenues (such as federal grants).

The Fund Financial Statements can be found on pages 15-19.

The District has three kinds of funds:

- *Governmental Funds:* Most of the District's basic services are included in governmental funds. Unlike the government-wide financial statements, governmental fund financial statements focus on short-term inflows and outflows of spendable resources, as well as balances of spendable resources left at fiscal year-end. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Lake and Peninsula School District maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the School Operating Fund and the Capital Projects Fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these other governmental funds is provided in the form of *combining statements* and individual budget to actual statements presented as *additional supplementary information*.

- *Proprietary Funds:* There are two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District has no enterprise funds. Internal service funds are an accounting device used to accumulate and allocate costs internally amount the District's various functions. The District uses an internal service fund for its health insurance plan. Because this service benefits governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The District does not adopt an annual appropriated budget for the health insurance internal service fund due to the utilization or claim volatility. The District does limit its exposure to excessive claim expense through the use of stop loss reinsurance. Financial statement for the Health Insurance Internal Service Fund can be found on pages 20-22 of this report.
- *Fiduciary Funds:* The District is the agent, or *fiduciary*, for assets that belong to others as is the case with the Student Activities Fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The District excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operations.

*Notes to the Basic Financial Statements.* The notes provide additional information that is essential to a full understanding of the data provided in the district-wide and fund financial statements. The notes to the basic financial statements can be found on pages 23-41.

This report also presents certain *additional supplementary information* that contains individual major fund statements for governmental funds and combining and individual fund statements and schedules for other governmental funds referred to earlier and Schedules of Federal and State Awards. Additional supplementary information can be found on pages 42-72.

### District-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Lake and Peninsula School District, assets exceeded liabilities by \$8,616,801 at the close of the most recent fiscal year.

A portion of Lake and Peninsula School District's net position (approximately 3 percent) reflects its net investment in capital assets (e.g., machinery, and equipment). This is presented, less any related outstanding debt used to acquire those assets. Lake and Peninsula School District uses these capital assets to provide services to students, consequently, these assets are *not* available for future spending.

### Financial Analysis of the District as a Whole

The following table provides a summary of the District's net position for 2014 compared to 2013:

	Condensed Statement of Net Position		
	Governmental Activities		Total % Change
	2014	2013	2014-2013
<b>Assets</b>			
Current assets	\$ 5,492,952	5,094,455	8 %
Long-term assets	4,937,864	3,079,318	60 %
Total assets	<u>10,430,816</u>	<u>8,173,773</u>	28 %
<b>Liabilities</b>			
Current liabilities	<u>1,814,015</u>	<u>1,740,296</u>	4 %
<b>Net Position</b>			
Net investment in capital assets	257,603	157,453	64 %
Restricted:			
Assets to be contributed	2,977,930	224,943	1,224 %
Student transportation	-	32,881	(100) %
Career and vocational education	130,608	118,738	10 %
Unrestricted	<u>5,250,660</u>	<u>5,899,462</u>	(11) %
Total net position	<u>8,616,801</u>	<u>6,433,477</u>	34 %
<b>Total liabilities and net position</b>	<u>\$ 10,430,816</u>	<u>8,173,773</u>	

The following table shows the changes in net position for fiscal year 2014 compared to fiscal year 2013:

	Governmental Activities	
	2014	2013
Revenues:		
Charges for services	\$ 279,610	298,307
Program services		
Operating grants and contributions	3,386,780	3,341,454
Capital grants and contributions	2,642,837	-
General revenues:		
Borough appropriations	735,594	772,513
Investment earnings	29,616	29,426
E-rate revenue	538,338	580,442
Unrestricted grants	10,224,520	11,546,061
Unrestricted local revenue	402,220	278,851
Total revenues	<u>18,239,515</u>	<u>16,847,054</u>
Expenses:		
Governmental activities:		
Instruction	6,091,821	5,975,527
Special education instruction	1,086,055	988,324
Special education support services - students	173,391	239,107
Support services - students	304,222	298,851
Support services - instruction	1,934,911	1,974,493
School administration	910,475	888,011
School administration support services	55,489	59,965
District administration	489,346	582,816
District administration support services	602,153	505,446
Operations and maintenance of plant	3,017,814	2,984,230
Student transportation services	455,788	122,905
Student activities	138,709	495,783
Food service	714,581	691,230
Total expenses	<u>15,974,755</u>	<u>15,806,688</u>
Transfer capital assets to the Borough	81,436	286,499
Total expenses and transfers	<u>16,056,191</u>	<u>16,093,187</u>
Change in net position	<u>\$ 2,183,324</u>	<u>753,867</u>

Figure A-1 presents governmental activities revenue by source as a percentage of total governmental activities revenue for fiscal year 2014.

**Figure A-1 Governmental Activities Revenue by Source**

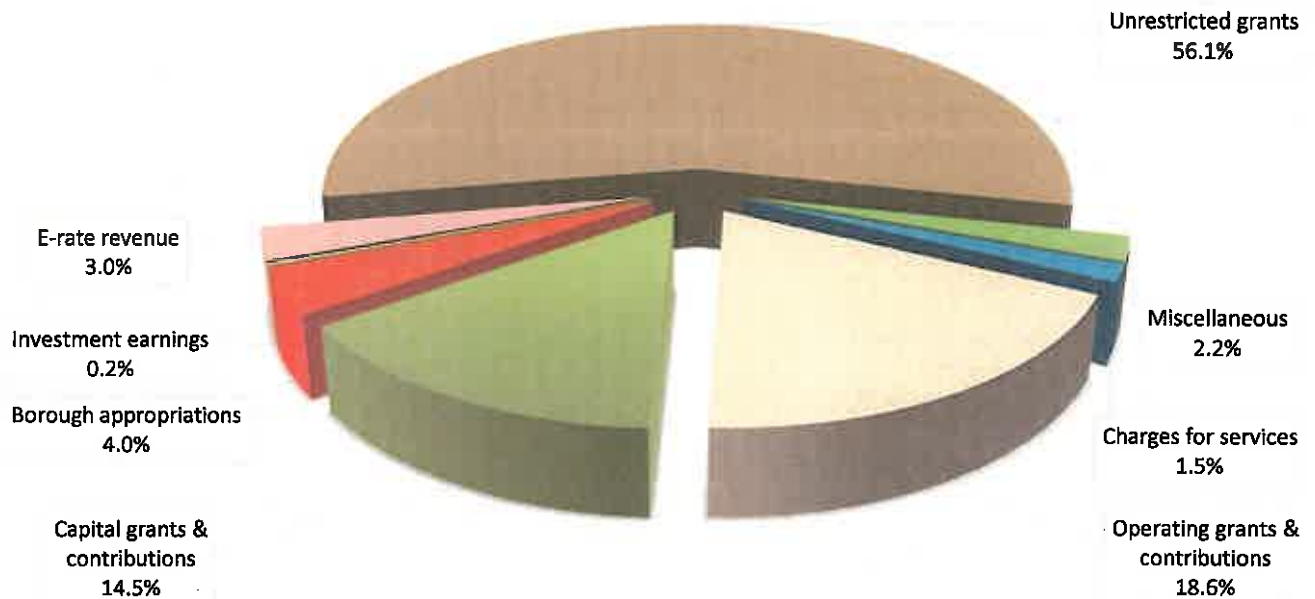


Figure A-2 presents a comparative chart of governmental activities revenue for FY14 and FY13.

**Figure A-2 Governmental Activities Revenue**

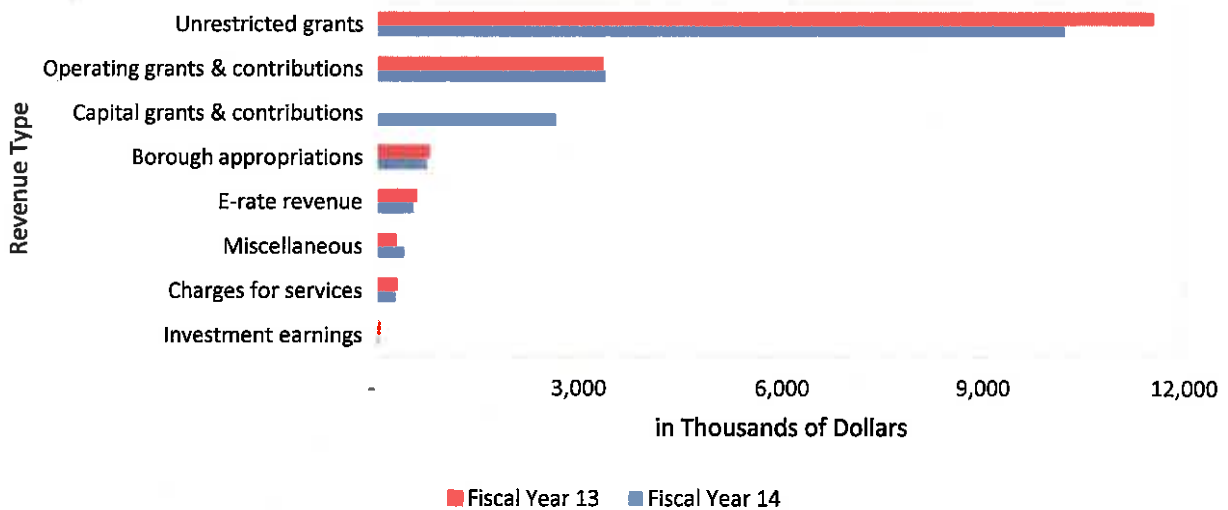


Figure A-3 presents a chart of governmental activities expenses by function as a percentage of total governmental activities expenses for fiscal year 2014.

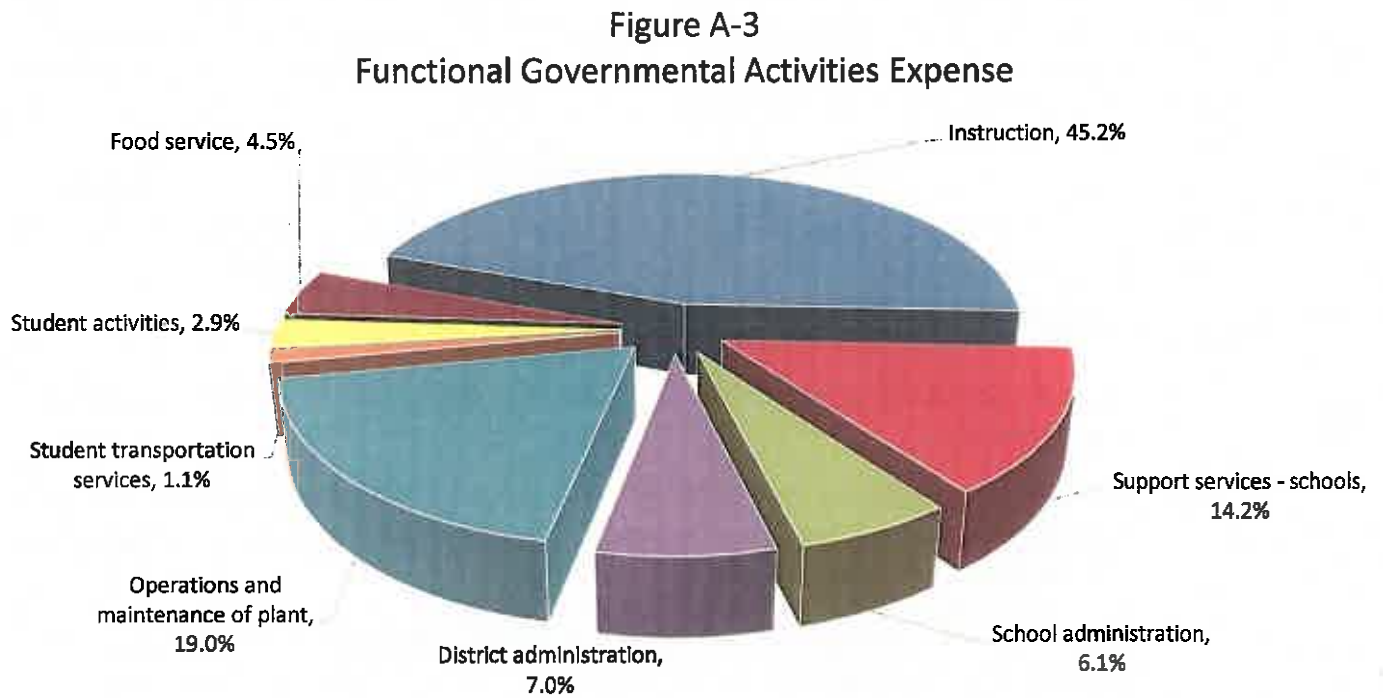
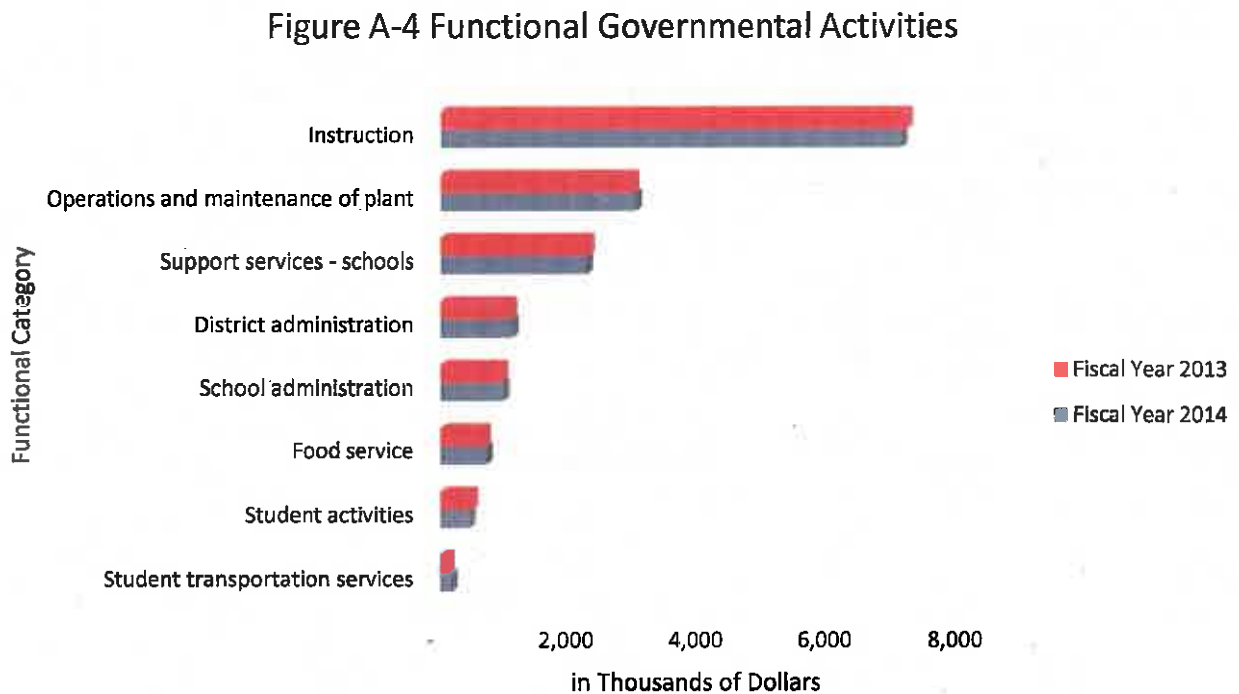


Figure A-4 presents a comparative chart of governmental activities expenses for FY14 and FY13.



## Financial Analysis of the District's Funds

Governmental funds are accounted for using the modified accrual basis of accounting. All governmental funds have total revenues of \$18,239,515 and total expenditures of \$16,682,113. The net change in fund balance was most significant in the School Operating Fund, with a decrease of \$606,117. The Capital Projects Fund change in fund balance was an increase of \$313,367 and other governmental funds had a decrease of \$149,848.

### School Operating Fund Budgetary Highlights

The District's budget is prepared according to Alaska law and is based on a modified accrual basis of accounting. The most significant budgeted fund is the School Operating Fund.

Differences between the initial budget and the final budget are due mainly to the following:

- Revenue decreased by approximately \$780,670, mainly due to a decrease in State of Alaska revenue.
- Instruction expenditures decreased by approximately \$523,426 due to the closing of Chignik Bay School, reduction in spending on supplies and material, programmatic changes and actual staff placement.
- Operations and maintenance expenditures decreased approximately \$195,946 due to the decrease in utility and energy costs.
- District administration expenditures decreased approximately \$142,314 due to vacant staff position.

Differences between the final budget and the actual amounts are due mainly to the following:

- Operations and maintenance expenditures increased approximately \$61,617 due to transportation needs, added staff needs and unexpected service needs.
- Support services – instruction expenditures increased due to approximately \$44,057 due to additional salary and benefit costs.

### Capital Assets

By the end of 2014, the District had invested \$257,603 in vehicles and equipment, all as governmental activities. The following table shows fiscal 2014 compared to 2013:

#### Capital Assets at June 30, Net of Depreciation

	Governmental Activities		Total Percentage Change
	2014	2013	2014-2013
Equipment and vehicles	\$ 257,603	157,453	64%

## **Economic Factors and Next Year's Budgets and Rates**

The members of the School Board, the superintendent, administrators and Local School Advisory members considered many factors when setting the fiscal year 2014 budget. Declining enrollment and possible school closures are the greatest factor in determining the District's revenue each year. District enrollment has been decreasing since 1999 when student numbers reached 548. In FY2014 student count was 295 and is expected to be approximately 300 in FY2015. As it becomes increasingly expensive to live in our rural communities, due to the increase in fuel costs, our populations seem to become increasingly seasonal. The District expects this decline to continue in future years and anticipates closing more schools as the student population drops below the ten required for State funding. This decline in enrollment translates to disproportional costs to operate buildings designed to house larger populations. The fuel price increases continue to affect the cost to operate our schools in many ways, heat, electricity and the transportation of staff and materials to name a few.

## **Contacting the District's Financial Management**

This financial report is designed to provide the District's citizens, parents, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Laura Hylton, Business Manager, Lake and Peninsula School District, P.O. Box 498, King Salmon, Alaska 99613, telephone number (907) 246-4280 x310.

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## **BASIC FINANCIAL STATEMENTS**



## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Net Position

June 30, 2014

<u>Assets</u>	<u>Governmental Activities</u>
<b>Current:</b>	
Cash and cash equivalents	\$ 1,851,698
Short-term investments	1,736,798
Accounts receivable	1,617,636
Accrued interest	7,006
Inventories	258,859
Prepaid items	20,955
Total current	<u>5,492,952</u>
<b>Long-term:</b>	
Long-term investments	1,490,096
Accounts receivable	212,235
Assets to be contributed to Lake and Peninsula Borough	2,977,930
Capital assets	1,850,705
Accumulated depreciation	<u>(1,593,102)</u>
Total long-term	<u>4,937,864</u>
 Total assets	 <u>10,430,816</u>
 <u>Liabilities</u>	
<b>Current:</b>	
Accounts payable	150,474
Accrued health claims	578,377
Accrued payroll liabilities	223,692
Unearned revenues	221,346
Due to student groups	640,126
Total current	<u>1,814,015</u>
 <u>Net Position</u>	
Net investment in capital assets	257,603
Restricted:	
Assets to be contributed	2,977,930
Career and vocational education	130,608
Unrestricted	5,250,660
Total net position	<u>\$ 8,616,801</u>

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Activities

Year Ended June 30, 2014

	Expenses	Program Revenues		Net (Expense)	
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position	
			Capital Grants and Contributions	Total Governmental Activities	
<b>Governmental Activities:</b>					
Instruction	\$ 6,091,821	-	1,413,630	2,642,837	(2,035,354)
Special education instruction	1,086,055	-	195,342	-	(890,713)
Special education support services - students	173,391	-	96,999	-	(76,392)
Support services - students	304,222	-	72,950	-	(231,272)
Support services - instruction	1,934,911	-	602,755	-	(1,332,156)
School administration	910,475	-	147,164	-	(763,311)
School administration support services	55,489	-	9,889	-	(45,600)
District administration	489,346	-	44,304	-	(445,042)
District administration support services	602,153	-	153,126	-	(449,027)
Operations and maintenance of plant	3,017,814	241,781	272,081	-	(2,503,952)
Student activities	455,788	-	46,616	-	(409,172)
Student transportation services	138,709	-	119,634	-	(19,075)
Food service	714,581	37,829	212,290	-	(464,462)
<b>Total governmental activities</b>	<b>\$ 15,974,755</b>	<b>279,610</b>	<b>3,386,780</b>	<b>2,642,837</b>	<b>(9,665,528)</b>
<b>General revenues and transfers:</b>					
Unrestricted Borough appropriation					735,594
Unrestricted investment and interest earnings					29,616
E-rate					538,338
Grants not restricted to specific programs					10,224,520
Unrestricted local revenue					402,220
Capital assets transferred to the Borough					(81,436)
<b>Total general revenues and transfers</b>					<b>11,848,852</b>
Change in net position					2,183,324
Net position - beginning					6,433,477
Net position - ending					<b>\$ 8,616,801</b>

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2014

<u>Assets</u>	<u>School Operating Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Cash and cash equivalents	\$ 1,500,536	-	-	<b>1,500,536</b>
Short-term investments	1,736,798	-	-	1,736,798
Long-term investments	1,490,096	-	-	1,490,096
Accounts receivable	222,952	1,252,035	354,884	1,829,871
Accrued interest	7,006	-	-	7,006
Due from other funds	391,152	352,498	129,516	873,166
Inventory	216,637	-	42,222	258,859
Prepaid items	20,955	-	-	20,955
<b>Total assets</b>	<b>\$ 5,586,132</b>	<b>1,604,533</b>	<b>526,622</b>	<b>7,717,287</b>
 <u>Liabilities and Fund Balances</u>				
<b>Liabilities:</b>				
Accounts payable	99,179	43,419	7,876	150,474
Accrued payroll liabilities	223,692	-	-	223,692
Unearned revenues	204,667	-	16,679	221,346
Due to other funds	482,014	-	391,152	873,166
Due to student groups	640,126	-	-	640,126
<b>Total liabilities</b>	<b>1,649,678</b>	<b>43,419</b>	<b>415,707</b>	<b>2,108,804</b>
 <b>Fund Balances:</b>				
<b>Non-spendable:</b>				
Inventory	216,637	-	42,222	258,859
Prepays	20,955	-	-	20,955
<b>Restricted -</b>				
Career and vocational education	130,608	-	-	130,608
<b>Committed:</b>				
Student transportation	-	-	108,461	108,461
Vehicle replacement	-	312,223	-	312,223
Capital grant match and other purposes	-	1,248,891	-	1,248,891
Insurance	150,000	-	-	150,000
Assigned - encumbrances	980,317	-	-	980,317
Unassigned	2,437,937	-	(39,768)	2,398,169
<b>Total fund balances</b>	<b>3,936,454</b>	<b>1,561,114</b>	<b>110,915</b>	<b>5,608,483</b>
<b>Total liabilities and fund equity</b>	<b>\$ 5,586,132</b>	<b>1,604,533</b>	<b>526,622</b>	

## Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and are not reported in the funds. 257,603

An internal service fund is used by the District to charge the cost of self-insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position. (227,215)

Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds. 2,977,830

Net position of governmental activities \$ 8,616,801

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2014

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Local sources:				
Charges for services	\$ 241,781	-	37,829	279,610
Earnings on investments	29,616	-	-	29,616
E-Rate revenues	538,338	-	-	538,338
Other	402,220	2,442,568	20,374	2,865,162
Intergovernmental:				
Borough appropriation	735,594	-	-	735,594
State of Alaska	10,314,735	199,774	163,941	10,678,450
Federal sources	1,668,949	495	1,443,301	3,112,745
Total revenues	<u>13,931,233</u>	<u>2,642,837</u>	<u>1,665,445</u>	<u>18,239,515</u>
<b>Expenditures:</b>				
Current:				
Instruction	5,232,774	-	628,562	5,861,336
Special education instruction	1,078,238	-	7,817	1,086,055
Special education support services - students	76,392	-	96,999	173,391
Support services students	271,834	-	32,388	304,222
Support services instruction	1,472,857	-	461,890	1,934,747
School administration	910,475	-	-	910,475
School administration support services	55,489	-	-	55,489
District administration	489,346	-	-	489,346
District administration support services	557,458	-	58,983	614,441
Operation and maintenance of plant	2,987,665	-	-	2,987,665
Student activities	444,735	-	11,053	455,788
Student transportation services	-	-	167,196	167,196
Food service	-	-	712,405	712,405
Construction and facilities acquisition	-	2,929,557	-	2,929,557
Total expenditures	<u>13,577,263</u>	<u>2,929,557</u>	<u>2,175,293</u>	<u>18,682,113</u>
Excess (deficiency) of revenues over (under) expenditures	<u>353,970</u>	<u>(286,720)</u>	<u>(509,848)</u>	<u>(442,598)</u>
Other financing sources (uses):				
Transfers in	-	600,087	360,000	960,087
Transfers out	(960,087)	-	-	(960,087)
Total other financing sources (uses)	<u>(960,087)</u>	<u>600,087</u>	<u>360,000</u>	<u>-</u>
Net change in fund balances	(606,117)	313,367	(149,848)	(442,598)
Fund balances, beginning of year	<u>4,542,571</u>	<u>1,247,747</u>	<u>260,763</u>	<u>6,051,081</u>
Fund balances, end of year	\$ <u>3,936,454</u>	<u>1,561,114</u>	<u>110,915</u>	<u>5,608,483</u>

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities

Year Ended June 30, 2014

Net change in fund balance - total governmental funds \$ (442,598)

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.

This is the amount by which capital outlay exceeded depreciation in the current period:

Capital outlays	2,981,051	
Depreciation expense	<u>(46,478)</u>	2,934,573

Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while governmental funds are shown as expenditures:

Completed construction transferred to the Lake and Peninsula Borough		(81,436)
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An internal service fund is used by management to charge the cost of health insurance to individual funds. The net income of this activity is reported in the governmental activity.

	<u>(227,215)</u>
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Change in net position of governmental activities	\$ <u><u>2,183,324</u></u>
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The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Original and Final Budget and Actual

Year Ended June 30, 2014

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
<b>Revenues:</b>				
Local sources:				
Charges for services	\$ 245,617	242,000	241,781	(219)
Earnings on investments	20,000	30,000	29,616	(384)
E-rate revenue	578,308	543,900	538,338	(5,562)
Other	320,127	395,522	402,220	6,698
Intergovernmental:				
Borough appropriation	735,594	735,594	735,594	-
State of Alaska	11,244,643	10,330,227	10,314,735	(15,492)
Federal sources	1,582,573	1,668,949	1,668,949	-
Total revenues	<u>14,726,862</u>	<u>13,946,192</u>	<u>13,931,233</u>	<u>(14,959)</u>
<b>Expenditures:</b>				
Current:				
Instruction	5,731,113	5,207,687	5,232,774	(25,087)
Special education instruction	1,144,415	1,058,900	1,078,238	(19,338)
Special education support services - students	140,517	74,250	76,392	(2,142)
Support services - students	345,832	261,666	271,834	(10,168)
Support services - instruction	1,516,354	1,428,800	1,472,857	(44,057)
School administration	964,096	877,653	910,475	(32,822)
School administration support services	62,657	55,100	55,489	(389)
District administration	624,439	482,125	489,346	(7,221)
District administration support services	513,110	542,380	557,458	(15,078)
Operations and maintenance of plant	3,121,994	2,926,048	2,987,665	(61,617)
Student activities	464,447	442,551	444,735	(2,184)
Total expenditures	<u>14,628,974</u>	<u>13,357,160</u>	<u>13,577,263</u>	<u>(220,103)</u>
Excess of revenues over expenditures	<u>97,888</u>	<u>589,032</u>	<u>353,970</u>	<u>(235,062)</u>
<b>Other financing sources (uses):</b>				
Transfers out:				
Food service fund	(350,000)	(350,000)	(360,000)	(10,000)
Capital project fund	-	(600,087)	(600,087)	-
Total other financing (uses)	<u>(350,000)</u>	<u>(950,087)</u>	<u>(960,087)</u>	<u>-</u>
Net change in fund balance	\$ <u>(252,112)</u>	<u>(361,055)</u>	(606,117)	<u>(235,062)</u>
Fund balance, beginning of year			<u>4,542,571</u>	
Fund balance, end of year			\$ <u>3,936,454</u>	

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Fiduciary Assets and Liabilities

June 30, 2014

Assets

Due from School Operating Fund	\$	<u>640,126</u>
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Liabilities

Sportsman's coalition	\$	95,000
Due to student groups		196,889
Scholarship funds		330,037
Housing deposits		18,200
	\$	<u>640,126</u>

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Net Position

June 30, 2014

<u>Assets</u>	
Cash and cash equivalents	\$ <u>351,162</u>
<u>Liabilities and Net Position</u>	
Liabilities - Health claims payable	578,377
Net Position	<u>(227,215)</u>
Total liabilities and net position	\$ <u>351,162</u>

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2014

Operating revenues - local sources - Interfund insurance charges	\$ 1,597,996
Operating expenses - Insurance claims and administration	<u>1,825,211</u>
Change in net position	(227,215)
Beginning net position	<u>-</u>
Ending net position	<u>\$ (227,215)</u>

The notes to the financial statements are an integral part of this statement.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Cash Flows

Year Ended June 30, 2014

Cash flows form operating activities:	
Receipts for interfund services provided	\$ 1,597,996
Payments for insurance claims and administration	<u>(1,993,380)</u>
Net cash flows (used) by operating activities	<u>(395,384)</u>
Beginning cash and cash equivalents	<u>746,546</u>
Ending cash and cash equivalents	<u>\$ 351,162</u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income (loss)	(227,215)
Adjustments to reconcile income from operations to net cash flows provided by operating activities:	
Increase (decrease) in claims payable	<u>(168,169)</u>
Net cash flows provided by operating activities	<u>\$ (395,384)</u>

The notes to the financial statements are an integral part of this statement.

# LAKE AND PENINSULA SCHOOL DISTRICT

## Notes to Basic Financial Statements

Year Ended June 30, 2014

### I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

The accompanying financial statements of Lake and Peninsula School District (hereafter referred to as the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

On July 1, 1976, the Legislature of the State of Alaska established the District. At that time, assets were turned over to the District by the State of Alaska through direct transfer and use permits.

Pursuant to Alaska Statutes, Title 29.43.030, the Borough has the responsibility of establishing, maintaining and operating a system of public schools. The Borough's charter delegates the administrative responsibility for these functions to the elected School Board of the District.

The accompanying financial statements include all the activities of Lake and Peninsula School District. The District is a component unit and integral part of the reporting entity, which is Lake and Peninsula Borough. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operations subject to the limitations established by State law and Borough charter. There were no entities, which are a component unit of the District, which have been included or excluded, in the accompanying financial report at June 30, 2014.

#### B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. The School District does not presently have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as *general revenues*.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

Deferred inflows of resources are the acquisition of Fund Balance / Net Position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of Fund Balance / Net Position by the District that are applicable to a future reporting period.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The only proprietary fund reported by the District is an internal service fund.

#### **C. Measurement Focus, Basis of Accounting and Basis of Presentation**

The government-wide, proprietary fund and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Charges for services are recognized as revenues when earned.

Fund Balance / Net Position should be reported as restricted when constraints placed on Fund Balance / Net Position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The District follows the Uniform Chart of Accounts for School Districts as required by the State of Alaska, Department of Education and Early Development.

The District reports the following major governmental funds:

The *School Operating Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds.

The *Capital Projects Fund* accounts for the revenues and expenditures of state and federally funded acquisitions of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

Additionally, the District reports the following governmental fund types:

The *Special Revenue Funds* account for revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

#### Proprietary Fund

*Internal Service Fund* – The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies, of the District or to other governments. The District's internal service fund accounts for the District's self-insured health insurance program.

#### Fiduciary Fund

The *Agency Fund* is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the District holds for student groups in an agency capacity.

As a general rule the effect of interfund activity has been eliminated from the governmental-wide financial statements.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service Fund are District departments for services provided. Operating expenses for the Internal Service Fund include the costs of services and administrative expense. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use for governmental activities, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Amounts reported as program revenues include 1) operating grants and contributions, and 2) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Summarized below are the major sources of revenue and the applicable recognition policies.

#### Intergovernmental Revenue

State of Alaska foundation, pupil transportation and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. Federal Impact Aid receipts are recorded as revenues in the year the monies are received. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred.

LAKE AND PENINSULA SCHOOL DISTRICT  
Notes to Basic Financial Statements, Continued

Revenues from the Lake and Peninsula Borough are recorded as Borough appropriations as prescribed by the Uniform Chart of Accounts for School Districts. Revenues are susceptible to accrual and recorded in the year of the Borough appropriation.

Local Revenue

Interest earned is recorded in the School Operating Fund unless otherwise specified by the funding source. Rental income from District leased property is recorded in the period to which it relates. Both interest and rental income are susceptible to accrual. Proceeds from the sale of lunches and other miscellaneous revenues are recognized in the year received.

Estimates

The preparation of the Financial Statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

Indirect Costs

The State of Alaska, Department of Education and Early Development annually establishes an approved indirect rate for each District based on audited financial statements. The rate is based on expenditures recorded per requirements in the Uniform Chart of Accounts for School Districts and as such there is no indirect cost pool. Indirect costs and indirect cost recovery is recorded in the District Administration Support Services function.

**D. Assets, Liabilities and Equity**

**1. Cash and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. There are no statutory limitations on the type of investment allowed.

**2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**3. Inventories and Prepaid Items**

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel and food supplies is on the consumption method. The consumption method records the expenditure when consumed rather than when purchased. Inventories are valued at cost using the first-in, first-out (FIFO) method. Reported inventories are equally offset by a portion of fund balance classified as non-spendable in the fund financial statements, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. The prepaid assets do not reflect current available resources and, thus, an equivalent portion of fund balance is classified as non-spendable in the fund financial statements.

**4. Capital Assets**

Capital assets, which include vehicles and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

The Borough owns all land, school buildings and improvement that are provided to the School District. The School District collects rent for Teacher Housing units owned by the Borough and pays these rental fees to the Borough. The buildings are operated and maintained by the School District; however, ownership resides with the Borough. Contributed assets are recorded at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred. Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

General equipment and furniture 3 – 20 years

**5. Assets to be Contributed**

Assets to be contributed represent construction in progress, that when completed, will be transferred to the Lake and Peninsula Borough.

**6. Unearned Revenue**

Unearned revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### **7. *Compensated Absences***

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay over 12 months. No liability is reported for unpaid accumulated sick leave because there is no provision for payment or use of sick leave upon termination. Vacation pay is accrued when incurred and reported as a fund liability because all leave is expected to be liquidated with expendable available financial resources.

#### **8. *Net position***

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are to be contributed to the Lake and Peninsula Borough and assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantor (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

#### **9. *Fund Balance***

In the fund financial statements fund balance components include five classifications as follows:

**Nonspendable fund balance** – amounts that cannot be spent because they are in a nonspendable form (such as inventory and prepaids) or legally or contractually required to be maintained intact (such as the corpus of an endowment fund).

**Restricted fund balance** – amounts constrained by external parties, or legislation (such as grantors or higher levels of government).

**Committed fund balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint. The highest level of authority is the School District Board, and they commit fund balance through Board restrictions.

**Assigned fund balance** – amounts that are intended for a particular purpose. Intent can be expressed by the governing body or by the Superintendent or designee.

**Unassigned** – amounts available for any purpose; these amounts are reported only in the School Operating Fund, unless non-spendable resources create a negative unassigned fund balance in the Special Revenue Funds.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

The five categories of fund balance place varying strength of spending constraints on available resources in a descending order as listed. Nonspendable fund balance is the most restrictive classification and unassigned fund balance is the least restrictive.

The order of spending, regarding the restricted and unrestricted fund balance when an expenditure is incurred for which both restricted and unrestricted fund balance is available, should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Compliance with the provisions of the Fund Balance Classification Policy are reviewed as part of the annual budget adoption process. The Superintendent reports to the Board as close to the end of the year as possible the anticipated year-end fund balance or deficit. The Board takes appropriate action to commit or assign, or otherwise allocate prior year fund balances as a part of the budget planning process.

The District's Special Revenue Funds are used to account for educational, food services, operations and maintenance programs that are restricted or committed.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund and Special Revenue Funds. Encumbrances outstanding at year-end are reported in assigned fund balances since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, are disclosed in the Notes to the Basic Financial Statements as commitments.

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for most governmental funds except the Capital Projects Fund, which adopts project-length budgets. All annual appropriations lapse at fiscal year end. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of those funds established to account for federal grants which lapse on September 30.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### School Operating Fund

Annual budgets for operations are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. The adopted School Operating Fund budget is submitted to Lake and Peninsula Borough Assembly for approval of the local appropriations, then to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The original budget and the final revised and approved budget is presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget. There are no specific line item or category limitations.

Annual budgets for the Teacher Housing, Food Service, and Staff Development Special Revenue Funds follow the same guidelines as the School Operating Fund as noted in the preceding paragraph.

#### Special Revenue Funds

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds.

#### Capital Projects Fund

Project budgets are adopted for the various construction projects based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenues and transfers from other funds.

### **B. Excess Expenditures Over Appropriations**

The following functions had expenditures in excess of appropriations in the School Operating Fund:

	<u>Amounts in Excess of Appropriations</u>
Instruction	\$ 25,087
Special education instruction	19,338
Special education support services – students	2,142
Support services – students	10,168
Support services – instruction	44,057
School administration	32,822
School administration support services	389
District administration	7,221
District administration support services	15,078
Operation and maintenance of plant	61,617
Student activities	2,184

LAKE AND PENINSULA SCHOOL DISTRICT  
Notes to Basic Financial Statements, Continued

The following Special Revenue Funds had expenditures over appropriations:

	<u>Amounts in Excess of Appropriations</u>
Student transportation	\$ 771
Food service	33,390

Excess of expenditures over appropriations in both the School Operating Fund and Special Revenue Funds were funded through available fund balances or transfers from other funds.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

All deposits are carried at cost plus accrued interest.

The District bank balances are insured by federal depository insurance (FDIC) to a maximum of \$250,000, with the following exceptions:

Any amount in excess of FDIC limits is collateralized with securities held by the District's agent in the District's name.

Custodial Credit Risk – Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2014, the District's deposits were fully insured and collateralized. The District does not have in place an investment policy limiting custodial credit risk.

**B. Receivables**

Receivables as of year-end for the District's individual major funds and other governmental funds are as follows:

	<u>School Operating Fund</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Grants	\$ -	199,774	347,522	547,296
E-rate	6,072	-	-	6,072
Other local sources	<u>216,880</u>	<u>1,052,261</u>	<u>7,362</u>	<u>1,276,503</u>
Total	\$ <u>222,952</u>	<u>1,252,035</u>	<u>354,884</u>	<u>1,829,871</u>

Management has determined that all their receivables are collectable; therefore, no allowance for doubtful accounts has been established.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**C. Capital Assets**

Lake and Peninsula Borough owns and is responsible for maintaining all land, school buildings and improvements that are provided to the District without charge. Capital assets, as recorded in the School District's financial records, consist of equipment and vehicles.

The following is a summary of changes in capital assets for the year ended June 30:

	Balance June 30, 2013	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	Balance June 30, 2014
Capital assets being depreciated:					
Equipment	\$ 1,214,237	19,246	(13,312)	-	1,220,171
Vehicles	<u>531,755</u>	<u>159,900</u>	<u>(48,720)</u>	<u>(12,401)</u>	<u>630,534</u>
Total capital assets being depreciated	<u>1,745,992</u>	<u>179,146</u>	<u>(62,032)</u>	<u>(12,401)</u>	<u>1,850,705</u>
Less accumulated depreciation for:					
Equipment	1,081,762	20,284	(13,312)	-	1,088,734
Vehicles	<u>506,777</u>	<u>26,194</u>	<u>(48,720)</u>	<u>20,117</u>	<u>504,368</u>
Total accumulated depreciation	<u>1,588,539</u>	<u>46,478</u>	<u>(62,032)</u>	<u>20,117</u>	<u>1,593,102</u>
Total net capital assets	<u>\$ 157,453</u>	<u>132,668</u>	<u>-</u>	<u>(32,518)</u>	<u>257,603</u>

Depreciation expense was charged to functions of the District as follows:

Governmental Activities:	
Instruction	\$ 9,760
Support service instruction	164
District administration support services	468
Operation and maintenance of plant	30,149
Student transportation services	3,761
Food service	<u>2,176</u>
Total depreciation expense	<u>\$ 46,478</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**D. Assets to be Contributed**

The following are a summary of changes in assets to be contributed for the year ended June 30, 2014:

	Balance June 30, 2013	Additions	Deletions	Balance June 30, 2014
Construction in Progress	\$ <u>224,943</u>	<u>2,834,423</u>	<u>81,436</u>	<u>2,977,930</u>

Deletions in deferred contributions consist of capital assets transferred to the Borough for reporting purposes.

**E. Interfund Receivables, Payables and Transfers**

Interfund receivables and payables are shown as "Due From Other Funds" and "Due To Other Funds" in each of the individual funds. These balances at June 30, 2014 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 391,152
Capital Project Fund	School Operating Fund	352,498
Other Governmental Funds	School Operating Fund	<u>129,516</u>
Total		\$ <u>873,166</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers:

<u>Transfers Out:</u>	<u>Transfers In</u>		
	<u>Capital Project Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
School Operating Fund	\$ <u>600,087</u>	<u>360,000</u>	<u>960,087</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**IV. OTHER INFORMATION**

**A. Risk Management**

The District faces a considerable number of risks of loss, (a) damage to and loss of property and contents, (b) employee tortes, (c) professional liability, i.e., errors and omissions, (d) environmental damages, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Public Entity Insurance (APEI), which covers property and contents, torts, general and auto liability, school leader errors and omissions, and workers compensation. APEI is a public entity risk pool, which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Associations bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The association made no supplemental assessments during the year ended June 30, 2013. Coverage limits and the deductibles on commercial policies have stayed relatively constant for the last several years. There were no outstanding claims or liabilities at the end of the current period.

The District has elected the reimbursable method of payment for Employment Security Compensation (ESC). Under this arrangement, the actual costs of ESC are reimbursed to the State of Alaska.

**B. Employee Retirement Systems and Plans**

***Alaska Public Employee Retirement System (PERS)***

The School District follows Governmental Accounting Standards Board (GASB) Codification P20, *Accounting for Pensions by State and Local Governmental Employees* and GASB Codification P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. Codification P20 and Codification P50 establish uniform standards for the measurement, recognition and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

*Retirement Plans.* All full-time employees and certain permanent part-time employees of the School District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). In addition to the pension plan both systems also administer a post-employment healthcare benefit plan.

*Summary of Significant Accounting Policies.* The financial statements PERS and TRS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair market value or estimated fair market value.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

*Termination Costs.* If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS Administrator. For fiscal year 2014 the past service rate is 24.19%.

#### **Alaska Public Employees Retirement System (PERS) – Defined Benefit**

*Plan Description.* The Lake and Peninsula School District contributes to the Alaska Public Employees Retirement System (PERS), a multiple employer cost sharing defined benefit pension plan administered by the Commissioner of Administration and the Retirement Management Board (ARMB). PERS provides retirement benefits including disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The authority to establish and amend benefit provisions is assigned to the ARMB. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811.

Benefits vest with five years of credited service. Employees enrolled prior to July 1, 1986 with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For employees enrolled between June 30, 1986 and June 30, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for Police/Fire members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for police/fire personnel are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986, but before July 1, 2006. All service before that date is calculated at 2%.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled between June 30, 1986, but before July 1, 2006 and who have not reached age 60 may elect to pay for major medical benefits.

Pension benefits are adjusted each year based upon increases in the Consumer Price Index (CPI) for the prior year. The increase in the benefits is 75% of the CPI increase up to a 9% maximum for recipients who are at least age 65 or on disability or 50% of the increase up to a 6% maximum for recipients who are at least age 60 but under age 65 or who have been receiving benefits for at least five years. Starting at age 65, or at any age for those employed before July 1, 1986, a retired employee who remains in Alaska is eligible for an additional allowance equal to 10% of the base benefit or \$50 a month, whichever is greater.

*Post Retirement Pension Adjustments.* Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

*Funding Policy.* The Lake and Peninsula School District PERS active members are required to contribute 6.75% (3.26% pension cost and 3.49% post-employment health care cost) of their annual covered salary and the Lake and Peninsula School District is required to contribute at an actuarial determined rate; the current rate is 35.68%. The legislature capped the rate at 22% (10.64% pension cost and 11.36% post-employment health care cost), with the State of Alaska contributing an on-behalf payment for the difference between the actuarial required contribution and the cap. The contribution requirements of plan members and Lake and Peninsula School District are established and may be amended by the ARMB.

During the 25<sup>th</sup> legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Annual Pension, OPEB and On Behalf Payment Cost.* The District's annual pension cost for the years ended June 30, 2014, 2013 and 2012 were \$190,814, \$203,569 and \$232,136, respectively, which were equal to the District's actual contributions. For the year ended June 30, 2014 the State of Alaska contributed \$287,712 or 13.68% (7.74% pension cost and 5.94% post-employment health care cost) to the PERS system on behalf of the Lake and Peninsula School District. This amount has been recognized as both revenue and expenditures in the financial statements.

***Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan***

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute 0.48% of retiree medical plan, 0.20% occupational and death and disability benefits and 3% of employers average annual employee compensation of the health reimbursement arrangement (HRA). The employer required contribution rate is 22%. Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

Plan provisions and contribution requirements and amendments are established by the Alaska Retirement Management Board (ARMB). Total contributions for the year ended June 30, 2014 are as follows:

	<u>Employer</u>	<u>Employee</u>
Defined contribution	\$ 55,392	88,628
Retiree medical plan	5,318	-
Occupational death and disability	2,216	-
Health reimbursement agreement (HRA)	58,335	-
Defined benefit unfunded liability (DBUL)	122,466	-

Actual contributions were equal to the annual required contributions.

***Teachers Retirement System (TRS) - Defined Benefit Plan***

*Plan Description.* Lake and Peninsula School District contributes to the Teacher's Retirement System (TRS), a cost sharing multiple-employer defined benefit plan administered by the Commissioner of Administration and the Alaska Retirement Board (ARMB). Currently, there are 58 employers participating in TRS, including the State of Alaska and 53 school districts. TRS provides retirement benefits including disability and death benefits and post-employment healthcare to plan members and beneficiaries. The authority to establish and amend benefit provisions is assigned to the ARMB. The Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

*Pension Benefits.* Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired between June 30, 1990 and June 30, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990 through June 30, 2006, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective between January 1, 1987 and June 30, 2006, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member's spouse consents to another form of benefit.

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service. In addition, TRS also provides death and disability benefits.

*Post Retirement Pension Adjustments.* Effective in fiscal year 1991 through June 30, 2006, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPA's that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

*Funding Policy and On Behalf Payment.* Active plan members are required to contribute 8.65% (4.58% pension costs and 4.07% post-employment health care costs) of their annual covered salary and Lake and Peninsula School District is required to contribute at an actuarially determined rate. The current rate is 53.62%. The State of Alaska made a payment in the amount of \$1,471,452 or 41.06% (27.07% pension costs and 13.99% post-employment health care cost) on behalf of the District that lowered the annual required contribution of the District to 12.56% (6.66% pension costs and 5.90% post-employment health care cost). This amount has been recognized as both revenue and expenditures in the financial statements.

*Annual Pension Cost.* The School District's contributions to TRS for the years ended June 30, 2014, 2013, and 2012 were \$182,817, \$208,199 and \$211,867, respectively, which were equal to the required contributions for each year.

*Other Post-employment Benefits – Healthcare.* When pension benefits begin, major medical benefits are provided without cost to (1) all employees hired before July 1, 1990, and (2) members who have twenty-five years of membership service, employees who are disabled or age sixty-five or older, regardless of their initial hire date. Employees first hired after June 30, 1990 through June 30, 2006, may receive major medical benefits prior to age sixty-five by paying premiums.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**Teachers Retirement System (TRS) – Defined Contribution Plan**

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute 0.49% of retiree medical plan, 0.00% occupational death and disability and 3% of employers average annual employee compensation of the health reimbursement arrangement (HRA). The employer effective contribution rate is 12.56%. Plan members are 100% vested with their contributions. Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

Plan provisions and contribution requirements and amendments are established by the Alaska Retirement Management Board (ARMB). Total contributions for the year ended June 30, 2014 are as follows:

	<u>Employer</u>	<u>Employee</u>
Defined contribution	\$ 146,281	167,178
Retiree medical plan	9,821	-
Health reimbursement agreement (HRA)	54,104	-
Defined benefit unfunded liability (DBUL)	52,263	-

Actual contributions were equal to the annual required contributions.

**C. Commitments**

Encumbrances – The District's encumbrances are classified as assigned fund balance in the School Operating Fund. Significant encumbrances as of June 30, 2014 were:

Career & Technical Ed SVS Contract	\$	60,000
Special Education SVS Contract		46,250
DRS Internet Contract		720,720
IT SVS Contract		18,700
Others		<u>134,647</u>
Total	\$	<u>980,317</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**D. Health Insurance Internal Service Fund**

The Health Insurance Internal Service Fund was organized in 2013. Health insurance activity was previously recorded in the School Operating Fund since 1997 when the self insured plan was created. The Lake and Peninsula School District and the Lake and Peninsula Borough have entered into a joint arrangement for self-insuring for health insurance. The program's general objectives are to formulate, develop and administer a program of health insurance and to obtain lower costs for that coverage. The School and Borough also purchase commercial insurance to provide coverage for claims in excess of \$60,000 per employee per year. For 2014 plan year an additional individual excess amount has been assessed at \$200,000. The various funds of the School and Borough make payments to the Internal Service Fund based on estimates of the amounts needed to pay claims. The School District accrues a liability for claims incurred but not reported at year end.

Changes in the claims payable for 2014 are as follows:

Claims payable, June 30, 2013	\$	746,546
2014 claims and changes in estimates		1,825,211
2014 claims paid		<u>(1,993,380)</u>
Claims payable, June 30, 2014	\$	<u>578,377</u>

**E. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the School Operating Fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**F. Subsequent Events**

Management has evaluated subsequent events through November 7, 2014, the date which the financial statements were available for issue.

**G. Subsequent Accounting Pronouncements**

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- *GASB 68 – Accounting and Reporting for Pensions – an Amendment of GASB Statement No. 27. Effective for fiscal years beginning after June 15, 2014.*
- *GASB 69 – Government Combinations and Disposals of Government Operations. Effective for fiscal years beginning after December 15, 2013.*

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

- GASB 70 – *Accounting and Financial Reporting for Nonexchange Financial Guarantees. Effective for fiscal years beginning after June 15, 2013.*
- GASB 71 – *Pension Transition for Contributions made Subsequent to the Measurement Date – Amends GASB 68.*

Statements 69-71 are not expected to have any material impact on the financial statements of the District.

GASB Statement No. 68's objective is to improve accounting and reporting for pensions. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. This Statement establishes methods and assumptions used to project benefit payments to their actuarial present value and attribute that present value to the periods of employee services. Note disclosures and required supplementary information are addressed in this Statement.

This statement is effective for financial statements beginning after June 15, 2014.

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**ADDITIONAL SUPPLEMENTARY  
INFORMATION**



## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>Revenues:</b>			
Local sources:			
Charges for services	\$ 242,000	241,781	(219)
Earnings on investments - interest	30,000	29,616	(384)
E-rate revenue	543,900	538,338	(5,562)
Other	395,522	402,220	6,698
Total local sources	<u>1,211,422</u>	<u>1,211,955</u>	<u>533</u>
Intergovernmental:			
Borough - direct appropriation	735,594	735,594	
State of Alaska:			
Foundation and Quality Schools	8,352,401	8,251,292	(101,109)
On-behalf of TRS	1,381,057	1,471,452	90,395
On-behalf of PERS	287,330	287,712	382
Other state revenues	309,439	304,279	(5,160)
Total state sources	<u>10,330,227</u>	<u>10,314,735</u>	<u>(15,492)</u>
Federal sources - direct -			
Federal Impact Aid Assistance	1,668,949	1,668,949	
Total revenues	<u>13,946,192</u>	<u>13,931,233</u>	<u>(14,959)</u>
<b>Expenditures:</b>			
Current:			
Instruction:			
Salaries:			
Certificated	2,208,000	2,228,820	(20,820)
Non-certificated	240,000	234,429	5,571
Employee benefits	1,757,134	1,784,840	(27,706)
Housing allowance	325,000	286,962	38,038
Transportation allowance	33,500	36,311	(2,811)
Professional and technical services	78,200	72,014	6,186
Staff travel	45,000	65,294	(20,294)
Student travel	168,550	151,052	17,498
Utility services	104,403	100,019	4,384
Supplies, materials and media	228,300	254,928	(26,628)
Tuition and stipends	12,000	9,600	2,400
Other expenses	2,000	2,015	(15)
Equipment	5,600	6,490	(890)
Total instruction	<u>5,207,687</u>	<u>5,232,774</u>	<u>(25,087)</u>
Special education instruction:			
Salaries:			
Certificated	425,000	425,672	(672)
Non-certificated	163,000	162,713	287
Employee benefits	353,500	368,669	(15,169)
Housing allowance	50,000	51,300	(1,300)
Transportation allowance	500	740	(240)
Staff travel	60,000	62,328	(2,328)
Supplies, materials and media	5,700	5,676	24
Other expenses	1,200	1,140	60
Total special education instruction	<u>1,058,900</u>	<u>1,078,238</u>	<u>(19,338)</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, continued

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education support services - students:			
Professional and technical services	\$ 57,000	56,274	726
Staff travel	17,000	19,877	(2,877)
Utility services	250	241	9
Total special education support services - students	<u>74,250</u>	<u>76,392</u>	<u>(2,142)</u>
Support services - students:			
Certificated salaries	126,504	127,268	(764)
Employee benefits	113,262	121,393	(8,131)
Housing allowance	10,200	10,411	(211)
Transportation allowance	1,600	1,638	(38)
Staff travel	10,000	11,033	(1,033)
Utility services	100	91	9
Total support services - students	<u>261,666</u>	<u>271,834</u>	<u>(10,168)</u>
Support services - instruction:			
Salaries:			
Certificated	104,000	120,189	(16,189)
Non-certificated	312,000	321,794	(9,794)
Employee benefits	310,000	330,959	(20,959)
Housing allowance	20,400	14,139	6,261
Transportation allowance	500	1,130	(630)
Professional and technical services	20,000	18,263	1,737
Staff travel	95,000	100,361	(5,361)
Utility services	543,900	538,846	5,054
Supplies, materials and media	22,000	26,176	(4,176)
Other expenses	1,000	1,000	-
Total support services - instruction	<u>1,428,800</u>	<u>1,472,857</u>	<u>(44,057)</u>
School administration:			
Certificated salaries	457,000	461,746	(4,746)
Employee benefits	326,553	342,541	(15,988)
Housing allowance	30,600	38,156	(7,556)
Transportation allowance	3,200	3,198	2
Staff travel	59,000	63,538	(4,538)
Supplies, materials and media	1,300	1,296	4
Total school administration	<u>877,653</u>	<u>910,475</u>	<u>(32,822)</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration support services:			
Non-certificated salaries	\$ 31,000	31,027	(27)
Employee benefits	20,000	20,455	(455)
Utility services	4,000	3,977	23
Supplies, materials and media	100	30	70
Total school administration support services	<u>55,100</u>	<u>55,489</u>	<u>(389)</u>
District administration:			
Salaries:			
Certificated	119,000	118,655	345
Non-certificated	21,600	20,355	1,245
Employee benefits	202,025	207,494	(5,469)
Transportation allowance	500	432	68
Professional and technical services	12,000	10,249	1,751
Staff travel	70,000	73,866	(3,866)
Utility services	9,000	9,359	(359)
Other purchased services	3,500	3,500	-
Supplies, materials and media	18,000	18,692	(692)
Tuitions and stipends	14,000	14,400	(400)
Other expenses	12,500	12,344	156
Total district administration	<u>482,125</u>	<u>489,346</u>	<u>(7,221)</u>
District administration support services:			
Non-certificated salaries	302,000	301,660	340
Employee benefits	174,400	177,487	(3,087)
Transportation allowance	1,000	872	128
Professional and technical services	28,000	29,285	(1,285)
Staff travel	15,000	14,594	406
Utility services	700	587	113
Insurance and bond premiums	46,280	46,568	(288)
Supplies, materials and media	23,000	23,737	(737)
Indirect cost recovery	(60,500)	(50,088)	(10,412)
Equipment	12,500	12,756	(256)
Total district administration support services	<u>542,380</u>	<u>557,458</u>	<u>(15,078)</u>
Operation and maintenance of plant:			
Non-certificated salaries	793,250	853,690	(60,440)
Employee benefits	409,074	413,636	(4,562)
Transportation allowance	500	507	(7)
Professional and technical services	35,000	42,259	(7,259)
Staff travel	125,000	140,642	(15,642)
Utility services	90,000	57,024	32,976
Energy	1,150,000	1,081,144	68,856
Other purchased services	25,000	52,537	(27,537)
Insurance and bond premiums	123,224	123,209	15
Supplies, materials and media	175,000	223,017	(48,017)
Total operation and maintenance of plant	<u>2,926,048</u>	<u>2,987,665</u>	<u>(61,617)</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual, continued

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Student activities:			
Salaries:			
Certificated	\$ 90,600	90,546	54
Non-certificated	21,000	21,038	(38)
Employee benefits	54,943	55,049	(106)
Student travel	265,000	266,334	(1,334)
Other purchased services	700	735	(35)
Insurance and bond premiums	1,908	1,908	-
Supplies, materials and media	2,200	2,925	(725)
Other expenses	6,200	6,200	-
Total student activities	<u>442,551</u>	<u>444,735</u>	<u>(2,184)</u>
Total expenditures	<u>13,357,160</u>	<u>13,577,263</u>	<u>(220,103)</u>
Excess of revenues over expenditures	<u>589,032</u>	<u>353,970</u>	<u>(235,062)</u>
Other financing (uses):			
Transfers out:			
Food service Special Revenue Fund	(350,000)	(360,000)	(10,000)
Capital Project Fund	(600,087)	(600,087)	-
Total other financing (uses)	<u>(950,087)</u>	<u>(960,087)</u>	<u>(10,000)</u>
Net change in fund balance	<u>\$ (361,055)</u>	<u>(606,117)</u>	<u>(245,062)</u>
Fund balance, beginning of year		<u>4,542,571</u>	
Fund balance, end of year		<u>\$ 3,936,454</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Capital Projects Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance

Year Ended June 30, 2014

## Revenues:

## Intergovernmental:

Local sources	\$	2,442,568
State sources - AHFC teacher housing		199,774
Federal sources - direct - Impact Aid		495
		<u>2,642,837</u>

## Expenditures:

## Construction and facilities acquisition:

Vehicles	127,652
Perryville housing upgrades	22,721
Iguigig water pipe replace	5,000
Energy upgrades	5,377
VEEP energy upgrades	3,618
Port Alsworth expansion	2,273,161
Port Alsworth duplex	307,748
Port Alsworth road	20,250
Newhalen gym expansion	164,030
Total expenditures	<u>2,929,557</u>

Excess (deficiency) of revenues over (under) expenditures (286,720)

## Other financing sources -

Transfers in - School Operating Fund 600,087

Net change in fund balance 313,367

Fund balance, beginning of year 1,247,747Fund balance, end of year \$ 1,561,114

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2014

Assets	Special Revenue Funds											Total Special Revenue Funds	
	Student Transportation	Construction Education Foundation	Nutritional Alaskan Foods For Schools FY14	Food Service	Title I-A Basic	Title I-C Migrant Education	Title II-A Class Size Reduction	CSD - ANE Preschool	Title VI-B IDEA	CSD - ANE FAMILY	Alaska Native Education K-12 Student Success FY14		Pebble Fund Cultural
Accounts receivable:													
Local sources:				7,362									7,362
Intergovernmental:													
State of Alaska			32,471										32,471
Federal sources:													
Direct													
Passed through the State of Alaska													
Passed through other intermediary agencies													
Due from School Operating Fund	112,837	17,164			35,186	42,873	11,254	55,913	46,306	27,434		16,879	135,819
Inventory				42,222									100,511
Total assets	\$ 112,837	\$ 17,164	\$ 32,471	\$ 49,584	\$ 35,186	\$ 42,873	\$ 11,254	\$ 55,913	\$ 46,306	\$ 27,434	\$ 78,921	\$ 16,879	\$ 526,622
Liabilities and Fund Balances													
Liabilities:													
Accounts payable	4,376												7,876
Unearned revenue													16,879
Due to School Operating Fund		17,164	32,471	47,130	35,186	42,873	11,254	55,913	46,306	27,434	3,500	16,879	16,879
Total liabilities	4,376	17,164	32,471	47,130	35,186	42,873	11,254	55,913	46,306	27,434	78,921	16,879	391,152
Fund balances:													
Non-spendable:				42,222									42,222
Inventory													
Committed:													
Student Transportation	108,461												108,461
Unassigned													
Total fund balances	108,461			(39,789)									(39,789)
Total liabilities and fund balances	\$ 112,837	\$ 17,164	\$ 32,471	\$ 49,584	\$ 35,186	\$ 42,873	\$ 11,254	\$ 55,913	\$ 46,306	\$ 27,434	\$ 78,921	\$ 16,879	\$ 526,622

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances

Year Ended June 30, 2014

	Special Revenue Funds									
	Student Transportation	Construction Education Foundation	Nutritional Alaskan Foods for Schools FY14	Nutritional Alaskan Foods for Schools FY13	Fresh Fruits & Vegetables	Title I-A Basic	Title I-C Migrant Education	Title I-C Migrant Education Program	Title II - A Class Size Reduction	
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	119,634	-	39,689	4,118	-	-	-	-	-	-
Federal sources:										
Direct	-	-	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	64,920	-	-	12,322	182,080	79,861	960	-	41,038
Passed through other intermediary agencies	-	64,920	-	-	-	-	-	-	-	-
Total revenues	<u>119,634</u>	<u>64,920</u>	<u>39,689</u>	<u>4,118</u>	<u>12,322</u>	<u>182,080</u>	<u>79,861</u>	<u>960</u>	<u>-</u>	<u>41,038</u>
Expenditures:										
Current:										
Instruction	-	64,920	-	-	-	-	-	960	-	-
Special education instruction	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	114	-	49,797	-	-	38,552
Student activities	-	-	-	-	-	-	4,839	-	-	2,486
Student transportation services	167,196	-	-	-	-	-	-	-	-	-
Food service	-	-	39,689	-	-	-	-	-	-	-
Total expenditures	<u>167,196</u>	<u>64,920</u>	<u>39,689</u>	<u>4,118</u>	<u>12,208</u>	<u>182,080</u>	<u>79,861</u>	<u>960</u>	<u>-</u>	<u>41,038</u>
Excess (deficiency) of revenues over (under) expenditures	(47,562)	-	-	-	-	-	-	-	-	-
Other financing sources - transfers in	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	(47,562)	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	156,023	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ 108,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT  
Other Governmental Funds

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balances (continued)

Year Ended June 30, 2014

	Special Revenue Funds										Total Special Revenue Funds
	CSD - ANE Preschool	Title VI-B IDEA	Preschool Disabled	CSD - ANE FAMILY	Artists in Schools - Non-dual	Indian Education	Alaska Native Education K-12 Student Success FY14	Alaska Native Education K-12 Student Success FY13	Pabbe Fund Cultural	The Pebble Fund Riftery Grant	
Revenues:											
Local sources:											
Charges for services											
Other					1,000						
Intergovernmental:											
State of Alaska					500						
Federal sources:											
Direct											
Passed through the State of Alaska											
Passed through other intermediary agencies											
Total revenues	215,671	104,836	6,740	51,025	2,000	82,787	405,918	38,368	8,321	11,053	37,829
	215,671	104,836	6,740	51,025	2,000	82,787	405,918	38,368	8,321	11,053	20,374
Expenditures:											
Current:											
Instruction	158,371			26,987	2,000	77,771	144,794	7,127	8,321		628,562
Special education instruction		7,817									7,817
Special education support services - students		90,667	6,332								96,999
Support services- students											32,388
Support services - instruction	57,170			24,038			32,388	28,916			461,890
District administration support services	130	6,352	408			5,016	204,456	2,325			56,983
Student activities							24,280				11,053
Student transportation services										11,053	187,196
Food service											712,405
Total expenditures	215,671	104,836	6,740	51,025	2,000	82,787	405,918	38,368	8,321	11,053	2,175,293
Excess (deficiency) of revenues over (under) expenditures											
Other financing sources - transfers in											
Net change in fund balances											
Fund balances, beginning of year											360,000
Fund balances, end of year											(149,848)
											280,763
											110,915

LAKE AND PENINSULA SCHOOL DISTRICT

Student Transportation Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ <u>119,634</u>	<u>119,634</u>	<u>-</u>
Expenditures:			
Current:			
Student transportation services:			
Non-certificated salaries	34,942	34,942	-
Employee benefits	16,530	17,300	(770)
Staff travel	168	168	-
Other purchased services	67,842	67,842	-
Supplies, materials and media	14,696	14,696	-
Equipment	32,247	32,248	(1)
Total expenditures	<u>166,425</u>	<u>167,196</u>	<u>(771)</u>
Excess of revenues over expenditures	\$ <u>(46,791)</u>	(47,562)	<u>(771)</u>
Fund balance, beginning of year		<u>156,023</u>	
Fund balance, end of year		\$ <u><u>108,461</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Construction Education Foundation Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental:			
Federal Denali Commission sources passed through other intermediary agencies	\$ 64,920	64,920	-
<b>Expenditures</b>			
Instruction:			
Professional and technical services	27,500	27,020	480
Staff travel	17,500	17,838	(338)
Other purchased services	830	400	430
Supplies, materials and media	13,390	14,329	(939)
Tuition and stipends	5,700	5,333	367
Total expenditures	<u>64,920</u>	<u>64,920</u>	-
<b>Excess of revenues over expenditures</b>	\$ <u>-</u>	-	-
<b>Fund balance, beginning of year</b>		-	
<b>Fund balance, end of year</b>		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Nutritional Alaskan Foods for Schools FY14 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
State of Alaska	\$ 39,689	39,689	-
Expenditures:			
Current:			
Food service:			
Supplies, materials and media	39,689	39,689	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Nutritional Alaskan Foods for Schools FY13 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues:			
Intergovernmental:			
State of Alaska	\$ <u>4,118</u>	<u>4,118</u>	<u>-</u>
Expenditures:			
Current:			
Food service:			
Supplies, materials and media	<u>4,118</u>	<u>4,118</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Food Service Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>Revenues:</b>			
Local sources - charges for services	\$ 48,000	37,828	(10,172)
Intergovernmental - Federal Department of Agricultural sources passed through the State of Alaska	<u>150,000</u>	<u>156,276</u>	<u>6,276</u>
Total revenues	<u>198,000</u>	<u>194,104</u>	<u>(3,896)</u>
<b>Expenditures:</b>			
<b>Current:</b>			
<b>Food service:</b>			
Non-certificated salaries	188,200	193,358	(5,158)
Employee benefits	94,100	106,976	(12,876)
Professional technical	100	-	100
Staff travel	7,200	15,287	(8,087)
Supplies, materials and media	<u>333,400</u>	<u>340,769</u>	<u>(7,369)</u>
Total expenditures	<u>623,000</u>	<u>656,390</u>	<u>(33,390)</u>
Excess (deficiency) of revenues over (under) expenditures	(425,000)	(462,286)	(37,286)
Other financing sources - transfers in - School Operating Fund	<u>425,000</u>	<u>360,000</u>	<u>(65,000)</u>
Net change in fund balance	\$ <u>-</u>	(102,286)	(102,286)
Fund balance, beginning of year		<u>104,740</u>	
Fund balance, end of year		<u>\$ 2,454</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Fresh Fruits & Vegetables Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues:</b>			
Intergovernmental - Federal Department of Agricultural sources passed through the State of Alaska	\$ <u>12,423</u>	<u>12,322</u>	<u>(101)</u>
<b>Expenditures:</b>			
Current:			
Food services -			
Supplies, material and media	<u>12,309</u>	<u>12,208</u>	<u>101</u>
District administration support services -			
Indirect costs	<u>114</u>	<u>114</u>	<u>-</u>
Total expenditures	<u>12,423</u>	<u>12,322</u>	<u>101</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-A Basic Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - intergovernmental - federal education sources passed through the State of Alaska	\$ 182,080	182,080	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	70,617	71,317	(700)
Employee benefits	37,080	40,769	(3,689)
Total instruction	<u>107,697</u>	<u>112,086</u>	<u>(4,389)</u>
Support services - instruction:			
Non-certificated salaries	8,000	8,118	(118)
Employee benefits	3,000	3,077	(77)
Staff travel	50,350	45,690	4,660
Other expenses	2,000	2,076	(76)
Total support services - instruction	<u>63,350</u>	<u>58,961</u>	<u>4,389</u>
District administration support services - Indirect costs	<u>11,033</u>	<u>11,033</u>	-
Total expenditures	<u>182,080</u>	<u>182,080</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title I-C Migrant Education Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 79,861	79,861	-
Expenditures:			
Current:			
Instruction -			
Supplies, material and media	25,796	25,225	571
Support services - instruction:			
Certified salaries	25,387	26,080	(693)
Employee benefits	4,500	4,409	91
Professional and technical services	9,639	9,639	-
Staff travel	9,700	9,669	31
Total support services - instruction	49,226	49,797	(571)
District administration support services - Indirect costs	4,839	4,839	-
Total expenditures	79,861	79,861	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-C Migrant Education Book Program Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 960	960	-
Expenditures:			
Current:			
Instruction -			
Supplies, material and media	960	960	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title II-A Class Size Reduction Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 58,815	41,038	(17,777)
Expenditures:			
Current:			
Support services - instruction - Staff travel	55,251	38,552	16,699
District administration support services - Indirect costs	3,564	2,486	1,078
Total expenditures	58,815	41,038	17,777
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

CSD - ANE Preschool Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 215,711	215,671	(40)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	25,780	25,776	4
Non-certificated salaries	91,034	91,032	2
Employee benefits	41,604	41,563	41
Total instruction	<u>158,418</u>	<u>158,371</u>	<u>47</u>
Support services - instruction:			
Certificated salaries	31,478	31,485	(7)
Employee benefits	12,034	12,034	-
Staff travel	13,651	13,651	-
Total support services - instruction:	<u>57,163</u>	<u>57,170</u>	<u>(7)</u>
District administration support services - indirect costs	<u>130</u>	<u>130</u>	<u>-</u>
Total expenditures	<u>215,711</u>	<u>215,671</u>	<u>40</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Title VI-B IDEA Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014.

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 104,836	104,836	-
Expenditures:			
Current:			
Special education instruction:			
Professional services	4,400	4,317	83
Staff travel	3,500	3,500	-
Total special education instruction	<u>7,900</u>	<u>7,817</u>	<u>83</u>
Special education support services - students:			
Professional and technical services	73,245	73,328	(83)
Staff travel	17,339	17,339	-
Total special education support services - students	<u>90,584</u>	<u>90,667</u>	<u>(83)</u>
District administration support services - Indirect costs	<u>6,352</u>	<u>6,352</u>	-
Total expenditures	<u>104,836</u>	<u>104,836</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 6,740	6,740	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	4,711	4,711	-
Employee benefits	1,621	1,621	-
Total special education support services - students	6,332	6,332	-
District administration support services - Indirect costs	408	408	-
Total expenditures	6,740	6,740	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## CSD - ANE FAMILY Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 66,387	51,025	(15,362)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	8,600	8,600	-
Non-certificated salaries	21,116	10,812	10,304
Employee benefits	11,806	6,748	5,058
Supplies, material and media	827	827	-
Total instruction	<u>42,349</u>	<u>26,987</u>	<u>15,362</u>
Support services - instruction:			
Certificated salaries	16,978	16,978	-
Employee benefits	6,292	6,292	-
Staff travel	588	588	-
Supplies, material and media	180	180	-
Total support services - instruction:	<u>24,038</u>	<u>24,038</u>	<u>-</u>
Total expenditures	<u>66,387</u>	<u>51,025</u>	<u>15,362</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Artists In Schools - Nondalton Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues:</b>			
Local - Other	\$ 1,000	1,000	-
Intergovernmental:			
State of Alaska	500	500	-
Federal education sources passed through other intermediary agencies	<u>500</u>	<u>500</u>	<u>-</u>
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>-</u>
<b>Expenditures:</b>			
Current:			
Instruction - Professional and technical services	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Indian Education Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ <u>82,787</u>	<u>82,787</u>	<u>-</u>
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	27,264	27,264	-
Employee benefits	16,710	16,710	-
Staff travel	26,297	26,321	(24)
Supplies, materials and media	7,500	7,476	24
Total instruction	<u>77,771</u>	<u>77,771</u>	<u>-</u>
District administration support services - Indirect costs	<u>5,016</u>	<u>5,016</u>	<u>-</u>
Total expenditures	<u>82,787</u>	<u>82,787</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>		<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Alaska Native Education K-12 Student Success FY14 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 441,133	405,918	(35,215)
Expenditures:			
Current:			
Instruction -			
Non-certificated salaries	95,655	96,426	(771)
Employee benefits	8,166	6,831	1,335
Housing allowance/subsidy	15,403	15,403	-
Staff travel	9,580	8,287	1,293
Supplies, materials and media	28,333	12,651	15,682
Other expenses	5,000	5,196	(196)
Total instruction	<u>162,137</u>	<u>144,794</u>	<u>17,343</u>
Support services - students:			
Certificated salaries	30,329	25,198	5,131
Employee benefits	8,426	7,190	1,236
Total support services - students	<u>38,755</u>	<u>32,388</u>	<u>6,367</u>
Support services - instruction:			
Certificated salaries	70,220	63,353	6,867
Employee benefits	20,697	17,616	3,081
Professional and technical services	12,595	12,596	(1)
Staff travel	110,000	110,891	(891)
Total support services - instruction	<u>213,512</u>	<u>204,456</u>	<u>9,056</u>
District administration support services - Indirect costs	26,729	24,280	2,449
Total expenditures	<u>441,133</u>	<u>405,918</u>	<u>35,215</u>
Excess of revenues over expenditures	\$ <u>-</u>		<u>-</u>
Fund balance, beginning of year			
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Alaska Native Education K-12 Student Success FY13 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 38,368	38,368	-
Expenditures:			
Current:			
Instruction -			
Non-certificated salaries	3,401	3,401	-
Employee benefits	75	75	-
Housing allowance/subsidy	1,883	1,883	-
Staff travel	1,144	1,144	-
Other expenses	624	624	-
Total instruction	<u>7,127</u>	<u>7,127</u>	-
Support services - instruction:			
Certificated salaries	7,242	7,242	-
Employee benefits	2,418	2,418	-
Professional and technical services	10,567	10,567	-
Staff travel	8,689	8,689	-
Total support services - instruction	<u>28,916</u>	<u>28,916</u>	-
District administration support services - Indirect costs	<u>2,325</u>	<u>2,325</u>	-
Total expenditures	<u>38,368</u>	<u>38,368</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Pebble Fund Cultural Grant Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - local sources - other	\$ 25,000	8,321	(16,679)
Expenditures:			
Current:			
Instruction:			
Noncertificated salaries	1,240	1,240	-
Employee benefits	691	691	-
Professional and technical services	2,000	2,000	-
Supplies, materials and media	21,069	4,390	16,679
Total expenditures	<u>25,000</u>	<u>8,321</u>	<u>16,679</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

The Pebble Fund Riflery Program Grant Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2014

	Final Budgeted <u>Amounts</u>	Actual <u>Amounts</u>	Variance with Final Budget- Positive <u>(Negative)</u>
Revenues - local sources - other	\$ 11,196	11,053	(143)
Expenditures:			
Current:			
Student activiites -			
Supplies, materials and media	11,196	11,053	143
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Student Activity Agency Fund

## Schedule of Changes in Assets and Liabilities

June 30, 2014

	<u>Balance</u> <u>July 1, 2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2014</u>
<b><u>Assets</u></b>				
Due from School Operating Fund	\$ 281,918	566,751	208,543	640,126
<b><u>Liabilities</u></b>				
Sportsman's Coalition	\$ -	100,000	5,000	95,000
Due to student groups	207,766	136,405	147,282	196,889
Scholarship funds	58,652	320,046	48,661	330,037
Housing deposits	15,500	10,300	7,600	18,200
	\$ 281,918	566,751	208,543	640,126

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## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of Expenditures of Federal Awards

For the Fiscal Year June 30, 2014

Grant Title	Federal Number	Period of Award	Grant Number	Total Grant Award	Federal Expenditures
<b>U.S. Department of Education:</b>					
Direct sources:					
Impact Aid 2014	84.041	7/1/13-6/30/14	11-AK-2014-2807	\$ 1,668,949	1,668,949
Impact Aid 2010	84.041	7/1/13-6/30/14	11-AK-2010-2807	495	495
Total Impact Aid Cluster				<u>1,669,444</u>	<u>1,669,444</u>
Indian Education	84.060A	7/1/13-6/30/14	S060A130784	82,787	82,787
Alaska Native Educational Program FY13	84.356A	10/1/12-9/30/13	S356A12068	38,368	38,368
Alaska Native Educational Program FY14	84.356A	10/1/13-9/30/14	S356A12068-13	441,133	405,818
Total U.S. Department of Education Direct Programs				<u>2,231,732</u>	<u>2,196,517</u>
Passed through the State of Alaska:					
Title I, Part A Cluster:					
Title I-A, Basic	84.010	7/1/13-6/30/14	IP1403001	182,080	182,080
Title I-C, Migrant Education	84.011	7/1/13-6/30/14	IP1403001	79,861	79,861
Title I-C, Migrant Education Book Program	84.011A	7/1/13-6/30/14	MB1403001	960	960
Total Title I, Part C Cluster				<u>80,821</u>	<u>80,821</u>
Title II-A, Class Size Reduction	84.367	7/1/13-6/30/14	IP1403001	58,815	41,038
Special Education Cluster:					
Title VI-B, IDEA	84.027	7/1/13-6/30/14	SE1403001	104,836	104,836
Preschool Disabled, IDEA, Part B	84.173	7/1/13-6/30/14	SE1403001	6,740	6,740
Total Special Education Cluster				<u>111,576</u>	<u>111,576</u>
Passed through other intermediary agencies:					
Artists in Schools, NEA Funds - Nondalton	45.025	7/1/13-6/30/14	FY14AIS0029	500	500
Early Childhood Preschool - Family Grant	84.299A	7/1/13-6/30/14	S299A130007	66,387	51,025
Early Childhood Preschool	84.356A	9/01/11-8/31/14	SA356A110004-12	215,711	215,671
Total U.S. Department of Education passed through Intermediary agencies				<u>282,598</u>	<u>267,196</u>
Total U.S. Department of Education				<u>2,947,622</u>	<u>2,879,228</u>
U.S. Department of Agriculture - Passed through the State of Alaska:					
Fresh Fruit & Vegetable Program	10.582	7/1/13-6/30/14	FF 14.030.01	12,423	12,322
National School Lunch	10.555	7/1/13-6/30/14	None	138,336	138,336
USDA Commodities	10.565	7/1/13-6/30/14	None	17,939	17,939
Total U.S. Department of Agriculture				<u>168,698</u>	<u>168,597</u>
Federal Denali Commission - Passed through other intermediary agency					
	90.100	8/4/13-6/30/14	None	64,920	64,920
Total federal financial assistance				<u>\$ 3,181,240</u>	<u>3,112,745</u>

**Notes to Schedule**

- This schedule was prepared on the modified accrual basis of accounting.
- Food Distribution:  
Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2014 the district received \$17,939 in commodities.
- No federal funds were passed through to subrecipients.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of State Financial Assistance

For the Fiscal Year June 30, 2014

<u>Grant Title</u>	<u>Grant #</u>	<u>Period of Award</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
<b>Alaska Department of Education and Early Development:</b>				
Education Foundation	None	7/1/13-6/30/14	\$ 8,352,401	8,225,561
Quality Schools	None	7/1/13-6/30/14	25,731	25,731
HB 65 Energy Assistance	None	7/1/13-6/30/14	161,831	161,831
SB18 Capital Grant Security/Energy Assistance	None	7/1/13-6/30/14	135,938	135,938
Professional Development	None	7/1/13-6/30/14	5,763	5,763
Early Literacy K-3	LE14.030.01	7/1/13-6/30/14	747	747
Pupil Transportation	None	7/1/13-6/30/14	119,634	119,634
<b>Total Alaska Department of Education and Early Development</b>			<u>8,802,045</u>	<u>8,675,205</u>
<b>Alaska Department of Administration:</b>				
On-behalf PERS	None	7/1/13-6/30/14	287,712	287,712
On-behalf TRS	None	7/1/13-6/30/14	1,471,452	1,471,452
<b>Total Department of Administration</b>			<u>1,759,164</u>	<u>1,759,164</u>
<b>Alaska Department of Commerce, Community and Economic Development:</b>				
Nutritional Alaskan Foods for Schools FY14	14-NAFS-030	7/1/13-6/30/14	39,689	39,689
Nutritional Alaskan Foods for Schools FY13	13-NAF-030	7/1/13-6/30/14	4,118	4,118
<b>Total Department of Commerce, Community and Economic Development</b>			<u>43,807</u>	<u>43,807</u>
<b>Alaska Housing Finance Corporation -</b>				
Port Alsworth Teacher Housing	THO-14-LPS-1	10/7/13-9/30/15	221,971	199,774
<b>Alaska State Council on the Arts -</b>				
Artists in Schools - Nondalton	FY14AIS0029	7/1/13-6/30/14	500	500
<b>Total State Financial Assistance</b>			<u>\$ 10,827,487</u>	<u>10,678,450</u>

## Notes to schedule:

- This schedule was prepared on the accrual basis of accounting.
- \* Denotes a major program for compliance audit purposes. All prior year compliance findings and questioned costs, if any, have been resolved.

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## **COMPLIANCE REPORTS**



**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

**Independent Auditor's Report**

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District, a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Lake and Peninsula School District's basic financial statements, and have issued our report thereon dated November 7, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lake and Peninsula School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lake and Peninsula School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lake and Peninsula School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Members of the School Board  
Lake and Peninsula School District

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lake and Peninsula School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 7, 2014

**Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by OMB Circular A-133**

**Independent Auditor's Report**

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

**Report on Compliance for Each Major Federal Program**

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lake and Peninsula School District's major federal programs for the year ended June 30, 2014. Lake and Peninsula School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Lake and Peninsula School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lake and Peninsula School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Lake and Peninsula School District's compliance.

Members of the School Board  
Lake and Peninsula School District

***Opinion on Each Major Federal Program***

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

**Report on Internal Control Over Compliance**

Management of Lake and Peninsula School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lake and Peninsula School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lake and Peninsula School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 7, 2014

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs

Year Ended June 30, 2014

**Section I – Summary of Auditor’s Results**

Financial Statements

Type of auditor’s report issued: Unmodified

Is a going concern emphasis-of-matter paragraph included in the audit report      Yes   X   No

Internal control over financial reporting:  
 Material weakness(es) identified?      Yes   X   No  
 Significant deficiency(ies) identified?      Yes   X   No

Noncompliance material to the financial statements noted?      Yes   X   No

Federal Awards

Internal Control over major programs (Section .510(a)(1)):  
 Material weakness(es) identified?      Yes   X   No  
 Significant deficiency(ies) identified?      Yes   X   No

Any material noncompliance with the provisions of laws, regulations, contracts, or grant agreements related to a major program (Section .510 (a)(2)?      Yes   X   No

Type of auditor’s report issued on compliance for major program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510 (a) (3) or (4)?      Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid
84.356	Alaska Native Education Program
84.027/84.173.	Special Education Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$ 300,000

Auditee qualified as low-risk auditee?   X   Yes      No

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

***Section II – Financial Statement Findings***

The Lake and Peninsula School District did not have any findings that related to the financial statements.

***Section III – Federal Award Findings and Questioned Costs***

The Lake and Peninsula School District did not have any findings that related to the federal awards.

***Section IV – Summary of Prior Audit Findings***

The Lake and Peninsula School District did not have any prior year audit findings.

**Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance as Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits**

**Independent Auditor's Report**

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

Ladies and Gentlemen:

**Report on Compliance for Each Major State Program**

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Lake and Peninsula School District's major state programs for the year ended June 30, 2014. Lake and Peninsula School District's major state programs are identified in the accompanying schedule of state financial assistance.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its State programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Lake and Peninsula School District's major State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State program occurred. An audit includes examining, on a test basis, evidence about Lake and Peninsula School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

Members of the School Board  
Lake and Peninsula School District

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State program. However, our audit does not provide a legal determination of Lake and Peninsula School District's compliance.

#### ***Opinion on Each Major State Program***

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major State programs for the year ended June 30, 2014.

#### **Report on Internal Control Over Compliance**

Management of Lake and Peninsula School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered Lake and Peninsula School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major State program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State program and to test and report on internal control over compliance in accordance with *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Lake and Peninsula School District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Members of the School Board  
Lake and Peninsula School District

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 7, 2014

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LAKE AND PENINSULA SCHOOL DISTRICT  
 State Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2014

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
 Significant deficiency(ies) identified?      Yes   X   No  
 Material weakness(es) identified?      Yes   X   No

Noncompliance material to financial statements noted?      Yes   X   No

State Financial Assistance

Type of auditor's report issued on compliance  
 for major programs: Unmodified

Internal control over major programs:  
 Significant deficiency(ies) identified?      Yes   X   No  
 Material weakness(es) identified?      Yes   X   No

Dollar threshold used to distinguish a state major program: \$ 100,000

**Section II – Financial Statement Findings**

The Lake and Peninsula School District did not have any findings that related to the financial statements.

**Section III – State Award Findings and Questioned Costs**

The Lake and Peninsula School District did not have any findings related to state awards.

**Section IV – Prior Year Audit Findings**

The Lake and Peninsula School District did not have any prior year audit findings.

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**Report on Statement of Compliance with AS 14.14.020 and Other State Requirements**

**Independent Auditor's Report**

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District as of and for the year ended June 30, 2014, and the related notes to the financial statements which collectively comprise the District's basic financial statements and have issued our report thereon dated November 7, 2014.

**Report on Statement of Compliance with AS 14.14.020**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

In connection with our audit, nothing came to our attention, which caused us to believe that:

- (a) The statements of revenues and expenditures of the Special Revenue Funds do not present fairly the allowable funds expended within the limits of the project budgets.
- (b) Lake and Peninsula School District has not complied with the *Uniform Chart of Accounts* for school districts as required by the State of Alaska, Department of Education and Early Development.

Members of the School Board  
Lake and Peninsula School District

- (c) Lake and Peninsula School District has not complied with the bonding requirements of AS 14.14.020.
- (d) Lake and Peninsula School District's financial statements do not reflect the minimum accounting and reporting requirements of the Department of Education and Early Development.

However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with the foregoing requirements.

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of compliance with AS 14.14.020 and other State requirements and the results of that testing, and not to provide an opinion on compliance with AS 14.14.020 and other State requirements. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 7, 2014

**Report on Statement of Compliance with AS 14.17.505**

**Independent Auditor's Report**

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lake and Peninsula School District as of and for the year ended June 30, 2014, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 7, 2014.

**Report on Statement of Compliance with AS 14.17.505**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

In connection with our audit, as presented in the Statement of Compliance with AS 14.17.505, nothing came to our attention that caused us to believe that the Lake and Peninsula School District had failed to comply with the accumulated fund balance restriction in AS 14.17.505 as interpreted by the State of Alaska, Department of Education and Early Development. However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with such requirements.

Members of the School Board  
Lake and Peninsula School District

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of compliance with AS 14.17.505 and the results of that testing, and not to provide an opinion on compliance with AS 14.17.505. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
November 7, 2014

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Compliance - AS 14.17.505

Year Ended June 30, 2014

	<u>School Operating Fund</u>		
	Reserved Fund	Unreserved Fund	<u>Total</u>
	<u>Balance</u>	<u>Balance</u>	
Encumbrances	\$ 980,317	-	980,317
Inventory	216,637	-	216,637
Prepaid items	20,955	-	20,955
Impact Aid Assistance	1,668,949	-	1,668,949
Facility insurance	150,000	-	150,000
Designated for subsequent year's expenditures	-	899,596	899,596
	<u>\$ 3,036,858</u>	<u>899,596</u>	<u>3,936,454</u>

Unreserved fund balance as a percentage of current year expenditures and other uses:

$$\frac{\text{Unreserved fund balance}}{\text{Current year expenditures}} = \frac{899,596}{13,577,263} = 6.63\%$$

This Statement of Compliance is prepared in accordance with the regulations specified in AS 14.17.505 which is another basis of accounting other than generally accepted accounting principles.



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LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2014

**LAKE AND PENINSULA SCHOOL DISTRICT**

**Letter to the Governing Board**

**Year Ended June 30, 2014**

November 7, 2014

Members of the School Board  
Lake and Peninsula School District  
King Salmon, Alaska

Ladies and Gentlemen:

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lake and Peninsula School District (District) for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, OMB Circular A-133, and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 6, 2014. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Accounting Policies and Transactions**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lake and Peninsula School District are described in Note 1 to the Financial Statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

**Accounting Estimates**

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

**All Opinion Units:**

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

**All Opinion Units:**

Management's estimate of health and medical insurance liability is based on claims paid for the year and a 2 month estimate of insurance liability. We evaluated the key factors and assumptions used to develop the health and medical liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Government-Wide Opinion Unit:

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

Financial Statement Disclosure

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements was:

The disclosure of contingencies in Note V, F to the financial statements. The federally awarded money is subject to compliance in accordance with the grant agreement. Expenditures may be disallowed by the granting agencies at any time which would have an impact on the financial statements.

The remaining financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following are misstatements that management has determined to be immaterial, both individually and in the aggregate, to the financial statements as a whole and therefore were not corrected by management:

- \$1,281 of stale, non-clearing outstanding checks were included in the bank reconciliation.
- \$3,166 of deferred revenue was calculated using a 90 day window instead of a 60 day to adjust deferred revenue.
- \$3,502 of accounts payable was not recorded due to an invoice that was received late.
- Deposits in transit of \$10,946 were not properly recorded in the health insurance fund.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 7, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Internal Control Matters

See the June 30, 2014 audited financial statements Compliance Reports for definition and descriptions of deficiencies, significant deficiencies, material weaknesses and any reported findings.

Other Matters

We applied certain limited procedures to Management Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the additional supplementary information, which includes the Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual, Major Capital Projects Fund: Combining Balance Sheet and Schedule of Revenues, Expenditures and Changes in Fund Balance, Other Governmental Funds: Combining Balance Sheet and Combining Schedule of Revenues, Expenditures and Changes in Fund Balances, Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Schedule of Changes in Assets and Liabilities – Student Activity Agency Fund, the Schedule of Expenditures of Federal Awards, as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

#### Grant Reform

The Office of Management and Budget recently published final guidelines on grant reforms, which are to go into effect on December 26, 2014. The new threshold for federal audits will be raised from \$500,000 to \$750,000. Included in the new guidelines are significant reforms to administrative requirements, cost principles, requirements for risk assessment, standards for financial and program management, subrecipient monitoring and audit requirements. Written policies are strongly encouraged and the lack of written policies may result in compliance findings.

Procurement standards will require entities to have strong policies preventing organizational conflicts of interest which will be used to protect the integrity of procurements under federal awards and subawards. For Internal Controls, institutions must establish and maintain effective internal controls over federal awards, and the controls should be in compliance with guidance in Standards for Internal Control in the Federal Government issued by the Comptroller General of the United States and the Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Nonfederal entities will also need to take reasonable measures to safeguard protected personally identifiable information.

These new requirements will be for all new awards obtained after December 26, 2014 and will be subject to the new guidelines under the audit for the year ended June 30, 2015. We encourage management to review these new guidelines and establish written policies and procedures to remain in compliance with all new requirements related to this grant reform.

#### Implementation of GASB 68

Effective for the years beginning after June 15, 2014, GASB 68 requires the liability of employers for defined benefit pensions (TRS and PERS) to be presented as a component of net position on the Statement of Net Position. This liability is defined as the total pension liability less the amount of the pension plan's fiduciary net position. For cost sharing employers, GASB 68 states that a cost-sharing employer is required to recognize a liability for its proportionate share of the net pension liability. The pension plan is required to furnish information to each employer participant in the plan.

Additionally, the effects of 1) a change in the employer's proportion of the collective net pension liability and 2) differences during the measurement period between the employer's contributions and its proportionate share of the total of contributions from employers included in the net pension liability are required to be determined. These effects are required to be recognized in the employer's pension expense over a closed period (i.e. amortized over the expected remaining service lives of employees provided with pensions through the pension plan (active and inactive) determined annually). The portions of the effects not recognized in the employer's pension expense (unamortized portion) are required to be reported as deferred outflows or deferred inflows of resources related to pensions. All employer contributions to the pension plan subsequent to the measurement date of the collective net pension liability also are required to be reported as deferred outflows of resources related to pensions.

The financial statements of the employers participating in the Plan cannot be issued until the Plan provides the information for the calculation of the allocated pension liability. Due to the new requirements placed on the Plans, the requirements of the auditors to determine the reasonableness of the allocation and pension expense, the amortization of any changes in the employer's pension liability and the determination of the amounts of deferred inflows and outflows of resources related to pensions we expect that there will be increased fees related to this implementation and there may be significant delays in the issuance of financial statements for governmental entities for the year ended June 30, 2015.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our response were not a condition to our retention.

This information is intended solely for the use of the School Board and management of Lake and Peninsula School District and is not intended to be, and should not be, used by anyone other than these specified parties.

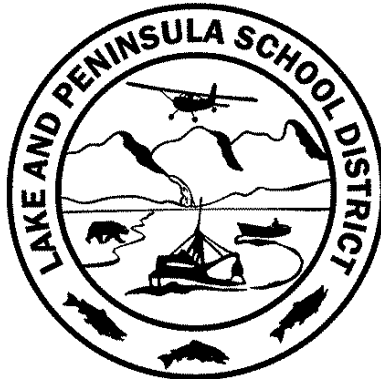
Sincerely,

*Altman, Rogers & Co.*

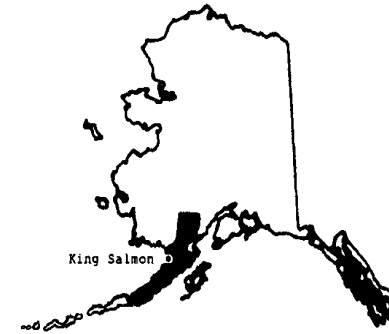
Anchorage, Alaska

## **#11. PERSONNEL**

<b>NAME</b>	<b>POSITION</b>	<b>AMOUNT</b>
<b>a. Certified Contract Approval</b>		
Jeff Bringham	Education	\$4,991.39
Brittany Bednash	Education	\$22,231.97
<b>b. Certified Contract Adjustment</b>		
Glenda Egli	Additional Days	\$80,321.80
Jerry Fisher	Head Teacher	\$57,538.00
Joe Page	Head Teacher	\$24,068.37
<b>c. Resignations</b>		
Rick Luthi		
<b>d. Other</b>		
Sam Rigby	Technology Specialist	\$25,920.00



THE  
LAKE AND PENINSULA  
SCHOOL DISTRICT  
101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907) 246-  
4473



**Date:** December 2, 2013  
**To:** Lake and Peninsula School Board Members  
**From:** Ty Mase  
**Re:** Superintendent's Report - December 2015

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As our first semester nears its end, I would like to take a moment to reflect on the fall and look at what the future holds.

**2014 Fall Semester** – While our first semester was full of challenges, I feel like it went fairly smooth. This is a huge testament of the hard working staff employed by LPSD. Honestly, opening one school and closing none is what I consider to be an excellent fall semester. Some things to be thankful for as we enter into 2015:

- We continue to offer an excellent education to our students through our performance-based model. The transition to the Common Core standards is complete and we feel that, in the long run, we will be a better district because of the implementation.

- Our ASPI scores again came in extremely strong with three of our schools being recognized as high performing and high progress schools. LPSD continues to be held in high regard by many across the State.
- LPSD has hosted four student teachers during the fall of 2014. These extra sets of hands have a positive impact on our classrooms and our district as a whole.
- The Port Alsworth building project is well underway, on budget and going smoothly. Our temporary classroom locations were worth the extra effort as staff reports are very positive. It will be exciting to be opening the new school next fall.
- Our energy upgrades are also well underway and we look forward to the cost savings that these upgrades promise to bring.
- We have continued our online tutoring, and with the help of Kristin Hathhorn, Kasie Pletcher, Linda Richter and Bill Cornell we have made the program more successful. Twenty-five students in need of additional instruction are now receiving help via the internet by university education majors. We are excited to have an in-state partner, as UAA prepares to work with our tutoring program this spring semester.
- We recruited another talented crop of tutors to be deployed in NON, PIP, NEW, KOK, LEV, EGE, PTH, LAK, and PVL.
- LPSD has continued to offer our CTE Program, which has awarded hundreds of college credits and/or industry certifications since 2012. Due to increased demand and popularity, we plan to offer four sessions next school year (one each quarter). We are also moving forward with the design stage of the new dorms on the Bristol Bay School District campus.
- We continue to strengthen our partnership with Bristol Bay School District. To date we share a CTE Program, hold a collaborative Fall inservice, share service providers, partner on grants and utilize each others talents and resources to be as efficient as possible. LPSD and Bristol Bay will also be co-hosting the Fall 2015 Superintendent's Conference in King Salmon.

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## 2015 Spring Semester

- We will begin budget committee meetings in an attempt to streamline our expenditures and balance next year's budget. In addition we will continue to work with our Borough Assembly on the possibilities of increasing the local contribution.
- We will reorganize and plan to reapply for the Alaska Native Education Grant, which, if awarded, would give us three more years of funding for our tutoring program.
- LPSD and Bristol Bay will continue looking for CTE funding and sustainable monies to continue the program in partnership with Bristol Bay.
- We will start putting the staffing puzzle together in regards to our needs for the 2015/2016 school year.
- This spring (2015) we will offer our State Assessments online! We are excited for this change as it will be much more efficient and a huge cost savings to the district.

- We will train and deploy nine tutors to assist our school sites and students in need. We will also be hosting three student teachers from UAA and UAF.
- We will communicate and work with small school sites projected to be fewer than ten students, in hopes of allocating our resources appropriately for the coming school year.
- We will be busy prepping our students for Spring SBAs as well as helping our seniors meet their graduation requirements.

### Our Biggest Challenges As We Move Forward...

While things are going well for LPSD on so many fronts, we have several daunting challenges as we move forward.

Student Numbers – As I write this report, we have seven of our thirteen schools sites with 15 or less students in enrollment. The complexity of planning for the future, hiring of teachers, ordering fuel, etc. is increased when the fate of several schools is unknown. We will need to discuss the most appropriate way to proceed in a positive and fiscally responsible manner.

Student Numbers as of: 11/30/14																		K-SS <sup>290</sup> Total
	P3	P4	KG	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
BAY			1	2	1	2		1	1			1		2		1		12
EGE				2		2	1			2	1	1		3	1			13
IGI	2	1	2	1		1	1	2		1	1	2	1	1				13
KHK	4	4	6	1	2	1	4	2	1	1	2	1			3			24
LAG			1		1	1		2	1			2			1			9
LAK	1	2			1	1		2		1		1	1	1	5	1	1	15
LEV	1	3	1	4	2	4	4	2	1	1	1	1		1	2	2		26
LHS			1	1						1	2	1	3	1	1		1	12
NEW	5	10	3	6	4	4	5	2	3	1	3	4	4	6	3	1		49
NON		3	1		2	3	4	2	1	4	1	1	1	3	1		1	25

<b>PIP</b>		1		2	3	2	1	1			1		1		1				<b>13</b>
<b>PTA</b>		1	3	2	4		6	6	6	7	2	4	4	6	2				<b>52</b>
<b>PTH</b>		3	1	3	1	1	2			1	2		1	1	2				<b>15</b>
<b>PVL</b>	2	2		3	3	5		3	5	1		3		2	3				<b>28</b>
<b>LPSD</b>	<u>15</u>	<u>29</u>	<u>21</u>	<u>25</u>	<u>23</u>	<u>28</u>	<u>29</u>	<u>25</u>	<u>21</u>	<u>22</u>	<u>14</u>	<u>25</u>	<u>13</u>	<u>28</u>	<u>23</u>	<u>7</u>	<u>2</u>	350	<b>306</b>

Budget Shortfalls - It is going to become increasingly difficult to balance our budget without substantially cutting our expenditures or finding alternative funding sources. Over the last couple of years we have maintained personnel and programs by utilizing reserve funds but these funds are limited and we will be forced to look for ways to balance our budget.

We definitely have our challenges ahead and tough decisions to make but all of the good things that we do should not be forgotten. We will undoubtedly continue to offer the best education we can to our students but will be forced to become more frugal, more efficient and more creative as we move forward.