

THE LAKE AND PENINSULA SCHOOL DISTRICT
Regular School Board Meeting AGENDA
December 6, 2018, 1:00 PM

Agenda

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **INTRODUCTION OF VISITORS**
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 - b. Check Registers
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 - d. Public Comments
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Site Report –Newhalen– October, 2018

To: Superintendent Ty Mase
and LPSD School Board Members

From: Ed Lester, Principal

Outstanding Activities and Events



Level 0 students writing and sharing stories.



Paul Clay put together a wonderful service project to gather fall fish for the Elders. 526 fish were gathered and delivered to our Elders.

Aileen Lester held a dessert silent auction which raised over \$600 to buy books for kids.

Personnel

We hired a .5 teacher to help with our sudden growth in student numbers. Marcie Lester is teaching level 1 reading and math in the morning and continuing her preschool coordinator duties in the afternoon. The wonderful collaboration between teachers has helped make this transition smooth.

We are also currently looking for a custodian and an aide which we will be interviewing for in early November.

Standards Based System/Curriculum Progress

The new reading curriculum has been wonderful. Teachers are excited for the wonderful training we received during inservice and feel that it is going to be a great reading curriculum for our students. Kimberly from National Geographic was able to come to our site and do some one on one collaboration with our staff so she had a better idea of what to expect before she did training at inservice.

Technology Progress

We had a site visit from Mr. Jim Dube in October. Mr. Dube did a great job cleaning up our technology and helping us figure out what we have and what we need. Big Thank You to Mr. Dube for working late and on the weekend to clean up our technology supplies.

Facility Update

The Facility has been in great shape due to the responsiveness and up front care from our maintenance department. Thank you Ronne, Carl, Isaac and Tim for your multiple visits! Our water issues seem to be resolved at the moment.

LSAC Activity

LSAC has meet twice this year. In partnership with the City of Newhalen, we held LSAC elections on the same day as the city elections.

Thank you to Diane John for all her past work and welcome Dawn Wassillie to the LSAC. Cathleen Gust won her seat again.

The LSAC has been proactive in looking at supporting the school and working through some policies. They have supported the school through helping with fundraisers and volunteering at school events. They have also looked at Board Policy as to what the dress code is. There are concerns from the LSAC regarding this.

Volunteer Report

Newhalen/Iliamna Carnival Committee hosted a Halloween carnival for the community. We had many volunteers help out to make it a successful event.

Katie Hanson and Sheena Ishnook have done a wonderful job reffing volleyball games for us the past few weekends.

Funa Hornberger hosted another great silent auction for the Jennifer Jones Scholarship. Over \$2,000 was raised!

We will be hosting another silent auction fundraiser for the Linda Johnson Memorial Scholarship Fundraiser in April during the SNAP Meet, and we would love donations! Please contact Staci Anelon (sanelon@lpsd.com) if you are able to make

Professional Development

All staff attended District Wide Inservice at Bristol Bay School two weeks ago. While there we got some great training on the new reading program and MAPS assessment. The training was a great push to help us become more grounded in our new programs. With the training we feel we will be able to provide more support for all of our students through our new programs.

Pupil Attendance

Attendance has been good this month. This year, we teamed up with the SCF Dental Team to adjust the dental schedule so that none of the school age children were pulled from their morning reading and math blocks. I want to give a huge thank you to Jaslyn Wren, Lydia Wassillie and the dental team for their efforts to make this schedule work! Thank you!

Student and Staff Safety

Newhalen school hosted flu shots during our home volleyball games.

We are working with SCF on providing reflectors for students clothing to help with visibility as we lose daylight.

Judy, our Public Health Nurse, visited our site 3 days and did the heights, weights, and a handful of TB tests. With the new TB regulations, this process seemed to go a lot faster.

Subsistence Calendar

Students, staff, and parents are working hard to stay focused and work towards passing levels.

Other

As a site we are working on a few things:

1- Set a deadline on service projects for seniors in hopes we get more quality. Deadline for plans have been set for December 31, 2018.

Site Report – Tanalian Lynx – October, 2018

To: Superintendent Ty Mase
LPSD School Board Members

From: Nate Davis, Principal

Outstanding Activities and Events

- Volleyball: Lynx volleyball, under veteran head coach, Glen Alsworth, is making a friendly splash in the region this year, winning their first three tournaments and making a bunch of friends along the way.
- Harvestfest: Student Government hosted great Harvestfest community-wide party complete with costumes, cake walks, a great auction, and a chili cook-off... bringing joy and smiles to all and good financial support for student activities.



The Grossmann Clan

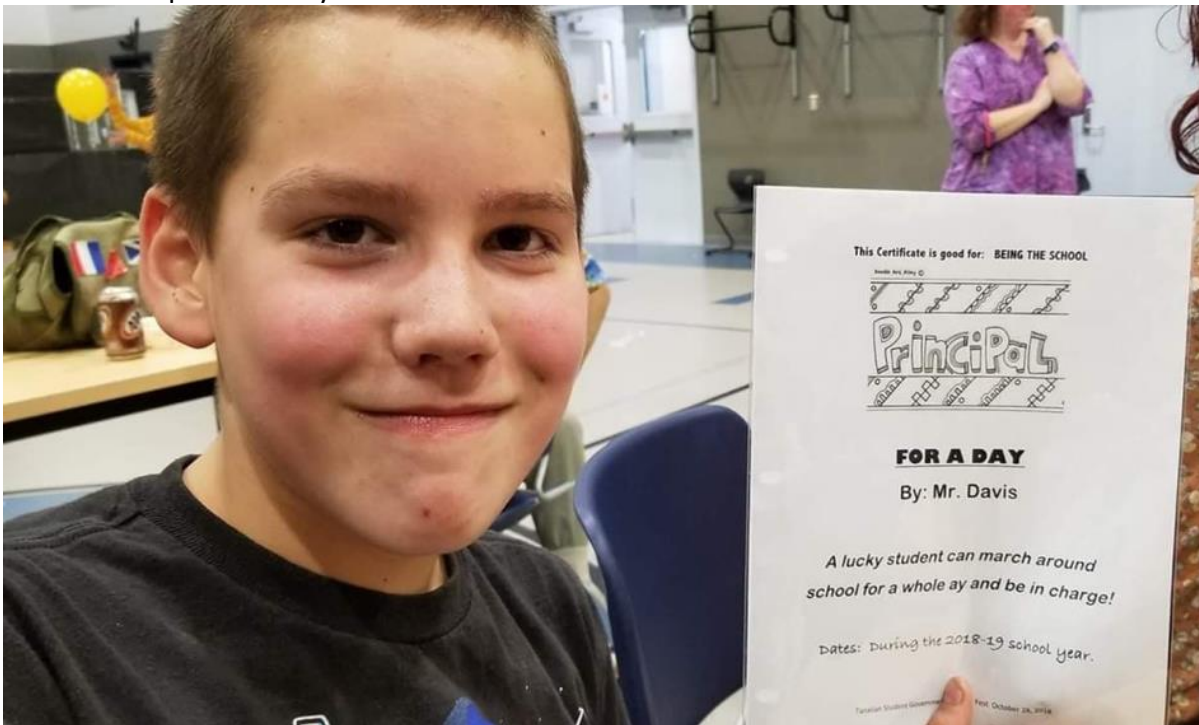


New Elementary Teacher Brandey Voran

- PSAT: A huge thanks to school counselor, Tim Welch, who helped us get our PSAT tests ordered this year and taught us how to become a Level II Collegeboard school so that we can order and administer our own tests in the future. However, on test day, we had village-wide school outages so we had to cancel the test and order make-up tests for Oct 24th... but those tests did not make it in time. We found an alternate method to qualify seniors for the National Merit Scholarships and sophomores will just have to wait until next year.
- Parent-Teacher Conferences: We had a good parent turnout on Oct 25-26, experiencing a friendly and professional partnership with parents.

Personnel

- We are excited to announce Sarah Hummel as our new girls basketball coach! She brings her years of Division I college championship play, four years of college assistant coaching, and a few years of high school coaching to an enthusiastic and talented crew of Lady Lynx. We wish them the best!
- We are happy to announce Newhalen alum Wyatt Wassillie as a volunteer in our kitchen through his enrollment in the Tanalian Leadership Center.
- A New Principal for a Day from Harvestfest!



Standards Based System/Curriculum Progress

- Our focus this year is catching up our Math scores (65% proficient) with our ELA scores (75% proficient), in addition to helping each individual student grow in proficiency in every subject with appropriate interventions.

Technology Progress

- Port Alsworth is in good shape with laptops for students. Our elementary just got in the shipment of iPads and IT + teachers are making relevant device learning happen! Thanks a million!
- Our Internet is getting slower and slower—so we are thankful that our IT men are on it. We expect a solution soon.
- As our next technology advancement, we hope to activate our card-reader software and training to simplify point of sale transactions.

Facility Update

- Our facility is still in great shape, but with a few more fix-its from wear and tear each year. So we are thankful for Shane Mullins and Ron Richter for making progress on punch-lists.

LSAC Activity

- PTA LSAC continues to meet monthly and gives support of and advice to school programs. See LSAC minutes for full detail.

Volunteer Report

- A huge thank you to Christy Zimmerman for volunteering to lead Student Government this year. They have already been highly active, service-minded and just completed a great Harvestfest, introducing more items to the annual auction, organizing a chili cook-off, and getting a small coffee-shop open. Special thanks to junior Ellie Zimmerman: Striving for Experiencing Out credit in Employability, she is spearheading the Lynx Latte's coffee shop for student government.

Professional Development

- Educators just finished another great Fall Inservice with trainers and colleagues in Bristol Bay- with highlights in the Reach for Reading curriculum training. Then, principals headed off to the 52nd Annual Principals Conference in Anchorage for more superb training from some of the top speakers around the nation.

Pupil Attendance

- PTA has had solid attendance in October. We lost one student enrollment to a family move, another who chose an alternate program, but gained a student from Anchorage.

Student and Staff Safety

- We continue to warn and instruct students to wear reflectors when traveling to/from school and to obey all traffic precautions and to watch out for bears! At least twice a year we review all of our school safety drills (earthquake, shelter-in-place, lockdown, and evacuate, etc.) in addition to our monthly Fire Drill.

Subsistence Calendar

- Teachers and students are still pushing quickly through standards as they realize our shortened school year.



Other

Site Report – School Site –October 2018

To: Superintendent Ty Mase and LPSD School Board Members	From: Sara Erickson, Co-Head Teacher
Outstanding Activities and Events	
We have settled into a routine after our smokehouse build in September.	
Personnel	
Staff are doing well.	
Standards Based System/Curriculum Progress	
We had parent teacher conferences on 10/31 to update parents about where we are in the curriculum and standards at the end of the first quarter.	
Technology Progress	
We are getting a new projector and apple tv for Nancy Mill's room because we only have one that we are sharing. The new reading program requires a great deal of projecting so we really need one for each class.	
Facility Update	
We are still struggling with our roof and leaking.	
LSAC Activity	
There was no LSAC meeting in the month of October. Too many people were out of town to make a quorum.	
Volunteer Report	
None to report.	
Professional Development	
Professional Development has been interesting and the MAPS testing looks very useful.	
Pupil Attendance	
Attendance is strong!	
Student and Staff Safety	
We are currently staying safe.	
Subsistence Calendar	
We are working on moving through the curriculum so that the students finish their standards by the end of the year.	
Other	

Site Report – Chignik Bay– October 2018

**To: Superintendent Ty Mase
and LPSD School Board Members**

From: Nathan McArthur, Intern Principal



Food Drive



Breast cancer awareness walk.

Outstanding Activities and Events

In-service, food drive, Halloween party, breast cancer awareness walk, trap/snare lesson.

Personnel

Mr. Nate and Mrs. Ludwig are doing great. Both took one day off this month to rest, recuperate and re-energize. The kids missed their teachers when they were gone, but they were glad to have happy teachers when they returned.

Standards Based System/Curriculum Progress

Students are flying through their standards with excitement and enthusiasm. Most students at this point are on track for completing their levels by the end of the year.

Technology Progress

Thanks to the skillful support of Mr. Jon Ludwig, we have had a very successful month. We are piloting a new setup on the computers without adobe flash player to see if it will work across the district. We have been successfully able to implement NG connect on the student iPads along with other Apps geared towards student success.

Facility Update

Nothing to report

LSAC Activity

LSAC has filled its vacancies and we will be having our LSAC meeting in the first of November.

Volunteer Report

A community member, Peter Anderson, has worked with AmeriCorps and has accomplished a lot this month. We have had numerous service projects and cultural events. The two most noteworthy are the Trapping lesson put on by our sophomore Kelsin Corbin, and food distribution service projects. With our region's economic disaster, we have a lot of food being donated and the students have been very helpful to

ensure the food gets into the hands of the community members.

Professional Development

IN-SERVICE WAS AMAZING!!!!!! We both learned so much and had a wonderful time connecting and collaborating with our friends and fellow teachers.

Pupil Attendance

Attendance has been amazing. Very few absences this month has led to an increase in student learning and engagement.

Student and Staff Safety

Students and staff participated in school safety discussions and a fire drill. We are still in the process of developing a plan for tsunami and earthquake procedures that work with our community members. Our upcoming LSAC meeting will address a few of these issues.

Subsistence Calendar

The Calendar was discussed at in-service quite extensively. We support the calendar and would like to see it continued provided we are still able to see adequate growth in the students.

Site Report – Chignik Lake – October 2018

To: Superintendent Ty Mase and LPSD School Board Members	From: Barbra Donachy/Head Teacher, Chignik Lake
Outstanding Activities and Events	
<p>The majority of this month was spent on settling into new routines and a feeling of school starting over again in October due to the changes in our school. Our former middle school and high school teacher was transferred to another school. The elementary teacher took over the main responsibilities for instruction for all the students who span from Kindergarten to 9th grade. The other resident teacher who normally teaches online classes, supports SPED, and does technology instruction was also pulled into the new school model to support the Chignik Lake students. Classrooms and furniture was moved to accommodate the new setup. The students and teachers have all settled in now and are effectively working in the new normal.</p> <p>The community came together at the beginning of the month for a potluck to honor Rob Fagerquist for his time spent at Chignik Lake School. Just over 40 people attended (from a village with a population currently at about 50).</p> <p>A second community event put on by the Chignik Lake Student Government for Halloween was highly attended and enjoyed by all. There were games, a haunted scavenger hunt, a piñata and costume parade. This event was photographed by our local professional photographer.</p>	
Personnel	
No concerns to note regarding personnel. Additional hours were given to classroom aides in order to support our students in our new school model.	
Standards Based System/Curriculum Progress	
Students are making progress in their levels.	
Technology Progress	
The broken SMART board was replaced with a projector/Apple TV combo in the main classroom. Phones in the school were replaced by Internet-based phones. We are happy to report the phones ring in all the rooms. There are still a couple of minor kinks to be worked out with the phones. Our IT department is on the case.	
Facility Update	
The facility is in good shape. One minor flooring issue will be attended to by the maintenance department.	
LSAC Activity	
The LSAC met on October 10th. See the LSAC report for details. The next meeting is scheduled for November 8 th .	
Volunteer Report	
Jack Donachy has been volunteering with Chess instruction 2-3 times per week. Brenda King continues to volunteer in the library shelving books in her spare time.	
Professional Development	
Our school participated in the late start Monday at the beginning of the month for professional development for teachers. Of course, our teachers participated in the district-wide inservice in Naknek this month.	
Pupil Attendance	

One student has enrolled in Lakeview home school this month leaving us with 8 regular attendees.
Student and Staff Safety
No safety concerns at this time.
Subsistence Calendar
No concerns regarding this topic.
Other
Nothing else to report

Site Report – Meshik School– October, 2018

To: Superintendent Ty Mase and LPSD School Board Members	From: Kasie Luke, Principal + Meshik Staff
Outstanding Activities and Events	

Mrs. Katie Zimmerman began a cooking club for all eligible and interested students. It has happened twice now and was a great success!



Ms. Kari planted seeds with our PK students! Carrots,



sunflowers, and basil!

Students of Meshik School are actively involved in place based education opportunities (that we don't have photos of because our teachers are so busy in the moment, they forget to capture them) :)
The secondary students are outside when they can be picking grass for projects, and exploring for science with Mr. Alex.



Recently, Ms. Billie Schraffenberger and Ms. Tisha Kalmakoff our Port Heiden Health Aides came to Meshik school to give us all a lesson on the AED Machine.

Personnel

Ms. Shelby Gallis resigned October 11, 2018 therefore Ms. Chrissy (ELEM), Mr. Alex (Secondary) and Mrs. Zimmerman (SPED/ELEM) have absorbed students into their classrooms until a long term sub or replacement can be hired.

Currently we have one aide, Jessica Sipherd filling all of the aide positions she physically can (.5/day) as well as serving as the Custodian.

Standards Based System/Curriculum Progress

- Mrs. Amber Kresl visited Meshik School to support Cengage Reading Curriculum implementation.
- We are reminded how wonderful the SBS is when we are looking over MAPS data and deciding which students pair well for interventions and for individual progression through standards.

Technology Progress

- Meshik School is doing very well with technology this year so far. We've had WONDERFUL support from Mr. Jon Ludwig to get us on the right track from day one. He visited again after in service
- We now have cameras in every classroom and two in the gym for behavior management purposes supported through SESA/SPED

Facility Update

- We have relocating our itinerant housing location within the school - currently in the Student Government closet in the upstairs of the school. The Fire Marshall indicated it is not a safe place to house people because of a lack of window.
- Although there is an itinerant housing space open in the housing now.

LSAC Activity

Please see attached minutes.

Volunteer Report

John Christensen - parent/community member brought and helped to implement some science kits for our students.

Professional Development

- October in-service was a great way for our staff to gain useful information and to interact with other professionals in LPSD. Meshik staff indicated being interested in having a day to process this information after in service to ensure they are implementing the new information.
- Our weekly hour meetings (4-5 on Thursdays) are a great way for staff to all hear from each other and for Kasie to call in or video and see everyone once a week while she is in King Salmon.

Pupil Attendance

We have had decent attendance, however there were family vacations taken during October and varying other happenings that led to lower attendance.

We are currently at 19 students.

Student and Staff Safety

We complete fire drill and generator test each month. Mental and physically safety is always a number one priority.

Subsistence Calendar

Students and staff are hard at work to make the most of our shortened year. Students have noticed the increase in rigor in the classroom as well as raised expectations. Our staff are encouraging experiencing out opportunities with students.

To: Superintendent Ty Mase and LPSD School Board Members	From: Jerry Fisher, Principal Hannah Ward, Head Teacher
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Outstanding Activities and Events

We hosted a Halloween carnival on the 31st with the help of parents and our LSAC. Students and families participated in games, a costume parade, and Fear Factor. Our student government hosted a haunted house and ran our Italian Soda booth.

We also began the implementation of a chess club for 3rd grade and up on Tuesday the 16th. We have a holding attendance of 6 students. We are hoping to participate with other schools in a virtual tournament next Spring.

Personnel

Our personnel are doing great! We have Hannah Ward in our primary classroom and Rob Fagerquist in our secondary classroom. They are both sharing head teacher duties and are looking forward to a fun year at Pilot Point.

Standards Based System/Curriculum Progress

The teachers are doing their best to make their lessons culturally relevant for our students. Tim Welch visited the site before in-service and met with most of our secondary class.

Technology Progress

Our computer battery issues have been fixed! Big thanks to IT (Jon Ludwig and Jim Dube) for helping us get our technology fixed. Students are excited to be

able to move away from plug-ins without their computer immediately dying.

Jon Ludwig did come to our site to install a projector but unfortunately, we did not have the correct materials. That project has now been delayed.

Facility Update

Tim McDermitt and Isaac both came to our site this past week to work on the school. They did an amazing job getting our sprinkler system back up to code, and the suburban is fixed so we are now a two-car family again!

We have also received new thermometers for our kitchen.

LSAC Activity

We attempted to have a meeting with our LSAC on the 22nd but we did not have enough people for a quorum, therefore we have no minutes to report. During this meeting, we did speak with the members that were present about various events taking place this month (Chess Club, Halloween, etc.).

Volunteer Report

Professional Development

Our professional development has been centered around MAPS testing, our new reading curriculum and PowerSchool. Recently we attended in-service in King Salmon and came away with many new ideas and insights for how to implement our new reading curriculum.

Pupil Attendance

Students are beginning to take more days off in both classes. We are working on extracurricular activities (Computer lab, chess club, movie nights) that we can provide on-site as an incentive for coming to school. Our staff hopes to see an improvement soon.

Student and Staff Safety

Students safety lessons this month have been centered on kindness and respect.

Subsistence Calendar

Students are making gains as they progress through the year. Students that did not finish levels at the end of last year are making their way towards end of level tests.

Other: Photos (below):

Top line: Halloween Carnival Bottom line: Chess Club Meeting #1





Igiugig School Monthly Site Report

To: Ty Mase, Superintendent

From: Tate Gooden, Head Teacher IGI

Date: 010/31/18

Notable Events: Igiugig Secondary students travelled to Naknek for the Regional Cross Country meet. They also participated in STEM projects under the guidance of Dr. Mike from UAA. Parent Teacher Conferences were held the second week of October. Students, teachers, and parents talked about learning opportunities, level progress, and Standardized Test Scores. Counselor Tim Welch visited Igiugig in October and met with each student concerning academic and civic responsibility.

Personnel: Tate Gooden – Secondary; Charlie Gifford – Elementary; AJ Gooden – PK; Betsy Hostetter – Class/SPED Aid; Ida Nelson – Cook; A.J. Gooden/Tess Hostetter – Janitor.

SBS/Curriculum Progress: Students are moving apace. The pace is furious. A few Secondary Writers have requested Writing prompts. Elementary students are tenacious when it comes to Writing and P.E.



The annual Igiugig World Series. In our version, the Dodgers clipped the Red Sox 12 to 5. No See Um Singers graced us with the National Anthem(available on facebook)

Technology Progress: Old white laptops continue to grind along slowly. Perhaps it is because we have taken such great care of them.....

Facility Update: The new drinking fountain has been installed. It is a refrigerated model and we are feeling technologically advanced.



Halloween Carnival Costume winners!

LSAC: No Meeting held in October. Re-scheduled for November 13th.

Volunteer Report: Thanks to Iliamna Lake Contractors(ILC) for providing concessions to Igiugig Student Government. A big thank you to Alaska Sportsman’s Lodge(ASL) for a handsome donation to the Student Government. Thanks to ASL, Igiugig Village Council, Iliamna Lake Contractors, Sayak Boardinghouse, My Girl Fisheries F/V, The Store, Tatyana Zackar, and Ida Nelson.

Trips Planned: No School trips planned at this time.

Pupil Attendance: Enrollment for K-12 = 18 students. PK enrollment – 3 students. Oct. attendance rate not available.



“The true test of character is not how much we know how to do, but how we behave when we don't know what to do.”

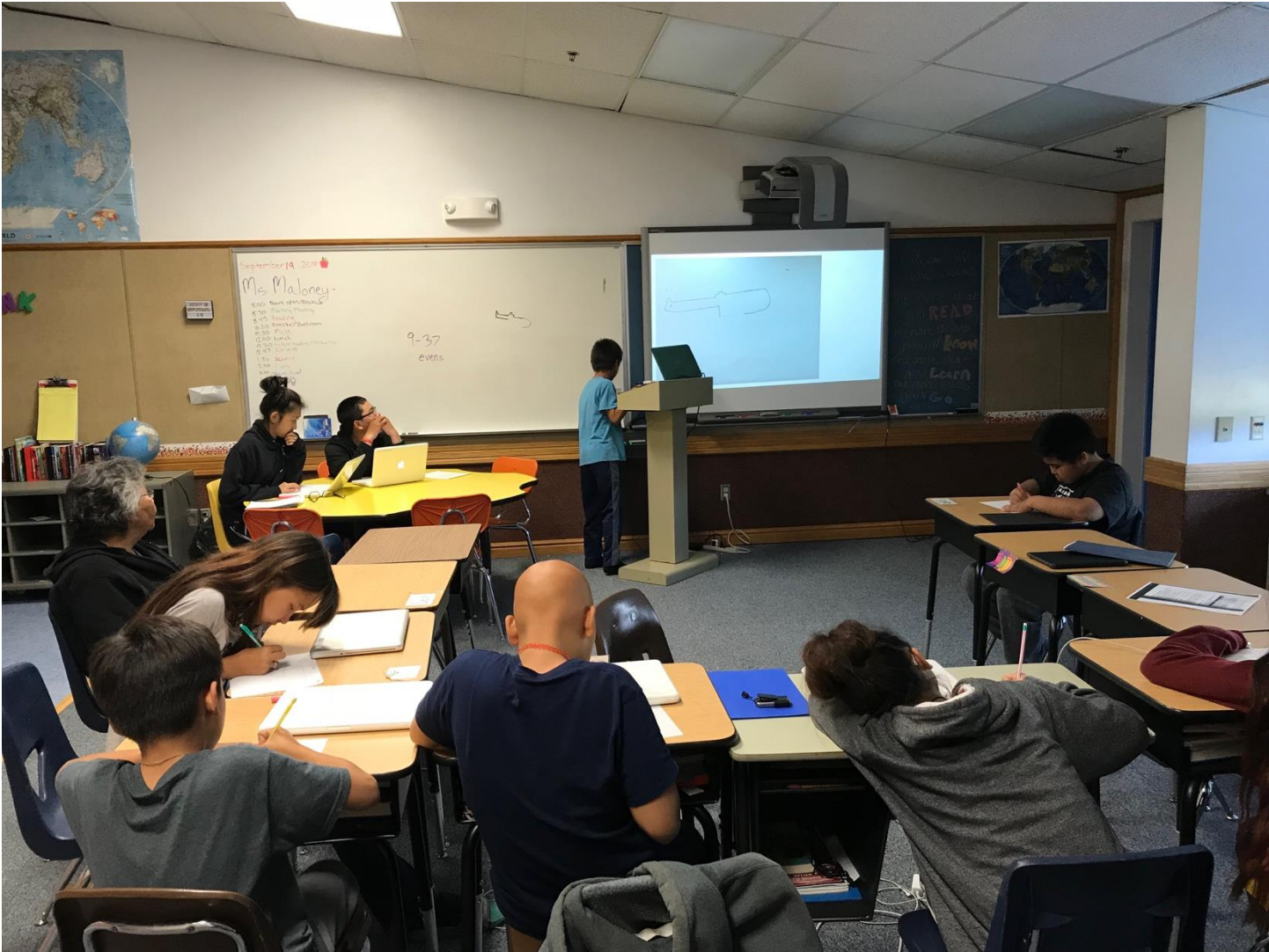
– John Holt

Site Report – Perryville – October, 2018

To: Superintendent Ty Mase and LPSD School Board Members	From: Joe Ward, Principal
Outstanding Activities and Events	
The Perryville Student Government led a community celebration night on Halloween. They operated games, led a costume parade and cake walk. They also created a haunted house and acted out parts in it to entertain the community.	
Staff Update	
Teacher, Megan Maloney, has volunteered to serve as volleyball coach in the upcoming Mixed-3 season.	
SBS Progress	
Senior, Anastasia Phillips, has completed graduation minimums testing out of Writing 10 and Math 8. She also completed 3 levels of Technology.	
Facility Update	
Carl Adams of the maintenance department, repaired leaking heating pipes in the upper elementary classroom. He also changed the oil in the school truck. In addition to these tasks, he also worked on the school ventilation system and looked to see what parts are needed for the ventilation system in the gym.	
LSAC Activity	
Two members of the Perryville LSAC attended the meeting, Dana Phillips and Bertha Skonberg. They heard reports and called for the next meeting to be held, Nov. 7 th .	
Pupil Attendance	
Perryville School has one student who has been dropped, one who has transferred and another that will graduate November 3 rd . The remaining twenty-one students have maintained an attendance rate of 98% in the month of October.	



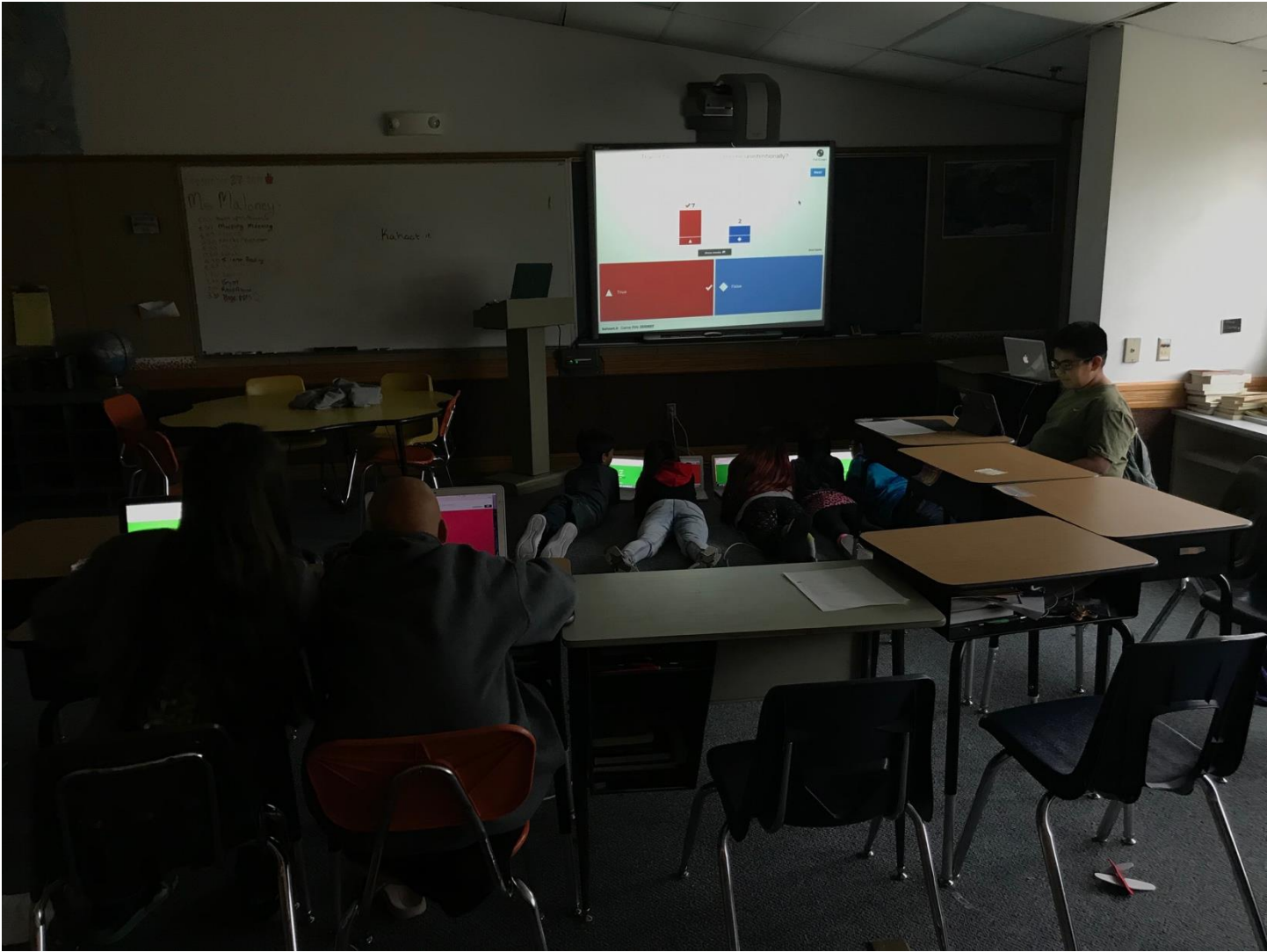
Ms. Maloney and Mr. Ward are about to get “schooled” in “Bump” by (left to right) Jazzell Kosbruk, Angel Yagie and Destiny Nusbaum during an after-school activity.



The middle school class had an activity in which each student had to choose something to teach their classmates. In this picture, Ignatius Kosbruk (5th) teaches his fellow students to draw a helicopter.



5th Graders, Clifford Phillips and Ignatius Kosbruk, play a board game as a reward for completing their work.



The middle school class uses Kahoots to do a learning activity.

The following are pictures from our fall carnival:



Joanne Phillips (P3) isn't too frozen to whack the piñata.



McKenzie Kosbruk poses in her pretty dress.



Some teachers just can't stop teaching. Middle school teacher, Megan Maloney, makes history come to life posing as Rosie the Riveter.



Surprises abounded during the costume parade. We had characters from Pirates of the Carribean (2nd grader, Isabelle Phillips), Minnie Mouse (P3, Denali Shangin), 1st grader Sallena Kosbruk rode her unicorn in the parade. Tom (Kindergartner, Avery Kosbruk) and Jerry (2 yr. old Aliyah Kosbruk) walk with their dad, Daniel Kosbruk (painted face). The biggest surprise was the appearance of a board member we all know who won the scariest costume award.

Site Report – Kokhanok School – October, 2018

**To: Superintendent, Ty Mase
and LPSD School Board
Members**

**From:
Jerry Fisher, Principal**

Outstanding Activities and Events

We hosted a Fall Family Fun Festival this past week. We had some community help setting up games and a haunted house. We would have liked to get more community involvement in setting up and cleaning up, but we are very grateful to the few people who came in early to help and stayed late to clean up the school. We would like to thank: Janessa Woods, Irene Wilson, Marlene Nielsen, Brittany Rush, Sonia Delkittie, Nancy Wilson, and all the students who stayed after.

Personnel

Our personnel are doing great! We had our yearly in-service and it was a great time learning and completing some mandatory training. We were also able to get together as a whole staff and collaborate on school issues. I also had time to meet with all of my sites as one group and discuss possible projects between my three sites.

Standards Based System/Curriculum Progress

The teachers are doing their best to make their lessons culturally relevant for our students.

Technology Progress

Our Technology has been working well in Kokhanok. We needed to replace a couple of smart boards and are just waiting to install the new projectors.

LSAC Activity

We held a LSAC meeting on October 15th and 22nd to plan for the Fall Family Fun Festival. We would have like to have more community involvement during the planning portion, but we did get a few helpers as we mentioned above that helped to set up and cleanup after the event.

Volunteer Report

Brittany continues to have volunteers in the Pre-K room. We love having our parents in the classroom helping the students. Morgan has also had parents visit her room this month to help discuss a variety of topics in her classroom from Community participation to jobs/careers. On a couple of occasions, she had more parents and community members in her room than students.

Facility Update

Site Report – Kokhanok School – October, 2018

The facility is in good repair. Issac Vanhouten made a visit and repaired our two generators. We had them off line for a little while, but he got them up and running in short order. He also worked on our school vehicles. We needed a tie rod repaired on the truck and then he did overall maintenance on both vehicles. Ron Richter stopped in this month as well. He helped get the battery backups running on our internet server, he tried to install our projector replacements, and looked over the school to see what else needed repair.

Professional Development

We participated in our yearly in-service in King Salmon this year, we also had a meeting on the new reading program and data collection program we started using this year.

Pupil Attendance

We are still having fairly high attendance (90+%). Although 90% sounds good, we would like to have 100%, 100% of the time.

Student and Staff Safety

Students safety lately has been on anti-bullying and how to show respect to others. Francine Andrew stopped in on the 26th to give the kids a short presentation. We would like to thank Jesse Davis for helping Fran with the presentation.

Subsistence Calendar

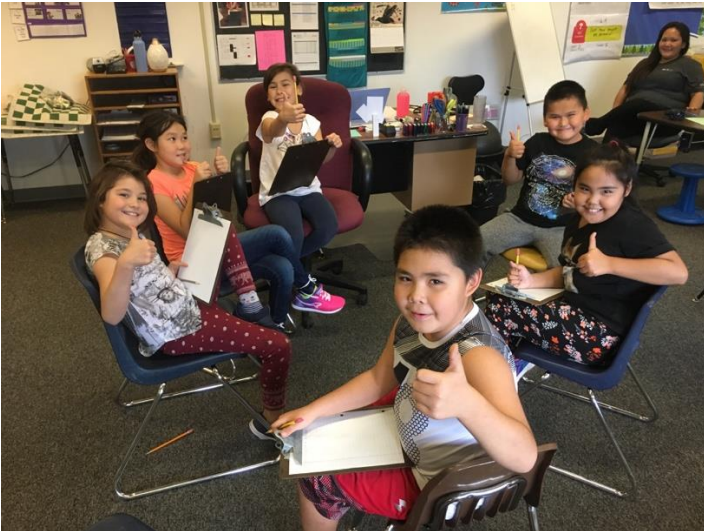
We continue to hear good things about our year. The students are doing well and seem to be keeping up. We continue to ask parents to try and make appointments and vacations outside of the school in order to help facilitate students being in school as much as possible during the year.

Other: We started a chess club for students who are interested in learning the game of chess. We also had an after-school class for students and community members on how to make custom fishing rods. This year, Dave was only able to get 6 rods for the class, but, we are hoping to get a few more if we can find the funding for next year.

Site Report – Kokhanok School – October, 2018



Site Report – Kokhanok School – October, 2018



Site Report – Kokhanok School – October, 2018





Kokhanok School News

November 1st, 2018

What is happening at the school?

Chess Club will be starting soon. For students who are interested in learning the game of chess.

Parent Teacher Conferences will be on November 6th and 7th.

- Families will be notified when their scheduled day is closer to the date.

There will be a late start on November 5th. Bus run will begin at 9:30 am. School starts at 10.

Check out the Kokhanok Facebook page for updates

LSAC Meeting Topic: Discussion for

Monday	Tuesday	Wednesday	Thursday	Friday
			1 Late Start	2
5 Late Start	6 Parent Teacher Conferences	7 Parent Teacher Conferences	8 LSAC Meeting	9
12	13	14	15	16
19	20	21	22 Thanks giving No School	23 No School
26	27	28	29	30 1

Just a reminder that kids function best when they have rest and eat breakfast.

20 minutes of reading a day makes a HUGE difference

Site Report – Nondalton School – October/November 2018

To: Superintendent Ty Mase
and LPSD School Board Members

From: Moon McCarley
Principal, Nondalton School



Outstanding Activities and Events

Cassie Broschious and the Pre School program sponsored a community color run on October 5. It was very well attended and enjoyed by all. On Halloween, they also held a Minute To Win It carnival. Students with perfect attendance for the month of October were invited to a Halloween Party on October 26th. Thirteen students were invited. The November celebration was a paint night for students and parents. People left with their own creation of the “misty forest.”

Mr. Studie has started a community basketball program. On Saturdays her opens the gym for drills, coaching and 3 on 3 games. Students K-6th from 1:00-2:30 and 7th – Adults from 2:30-3:00. The sessions are very well attended.

Personnel

Nothing to report

Standards Based System/Curriculum Progress

Great instruction is happening in Nondalton school. We will have a student graduate in December and another, possibly, in April. Writing and Math are a focus for the school year. One of the ways the teachers are focusing on math is to include spiral review in their instruction, each day. All classes took advantage of the warmer fall weather to get outside and utilize the natural resources available. High school classes are studying life science. Social studies classes are focused on ancient civilizations. The secondary reading class is really enjoyed reading *The Hate You Give*. Now they are studying WWII with the companion novel – *The Book Thief*



Technology Progress

Jim Dube visited Nondalton school, prior to inservice week. His visit was incredibly helpful. He solved many technology issues that were carried over from the 17-18 school year. He also spent time with classroom teachers, training them to make the most of the technology available to them. His enthusiasm and kind demeanor are welcome in Nondalton.

Facility Update

The fire marshal visited Nondalton School during the month of October. The school now has 22 new fire extinguishers, ready to be installed.

LSAC Activity

LSAC members continue to be supportive of the school. However, we have been unable to find a time where enough members can meet to have quorum. When need arises, the principal contacts members individually to get their input.

Volunteer Report

Nathan Alexie has been volunteering in the school, every day. He’s a tremendous asset to our school.

Professional Development

Using available data to understand the academic needs of our students has been one of the focuses of site based professional development. In addition, we continue to focus on supporting the newest staff members, through collaboration with experienced staff.

Pupil Attendance

The first attendance celebration took place this month. Thirteen students had perfect attendance for the month. Perfect attendance means no absences and no late arrivals. Everyone is excited to attend the cookie decorating party on Saturday, December 8th for November attendance.

Student and Staff Safety

Nothing to report

Subsistence Calendar

Nothing to report

Site Report – Chignik Bay– November 2018

**To: Superintendent Ty Mase
and LPSD School Board Members**

From: Nathan McArthur, Intern Principal



Mix 3 Runner-Up and Academic Award

Volleyball Tournament

Outstanding Activities and Events

Mix 3 Runner-Up and Academic Award at the Volleyball Tournament, Earthquake and Tsunami emergency, another food drive, many cultural and themed activities for the season.

Personnel

Mr. Nate and Mrs. Ludwig are doing great. It was hard to leave for 4 days to the tournament and it was hard to be the only teacher in the school as well, but we made it through with flying colors. The emergency response was amazing; the kids were so fast and the community was very supportive.

Standards Based System/Curriculum Progress

Students are flying through their standards with excitement and enthusiasm. Most students at this point are on track for completing their levels by the end of the year. In addition, we are looking towards MAPS testing with determination and excitement.

Technology Progress

Thanks to the skillful support of Mr. Jon Ludwig we have had a very successful month. We are finished with the pilot with adobe flash player and it has gone out the whole district. Mr. Nate attempted a flipped classroom model during the volleyball tournament that could potentially be useful in the future with some tweeks.

Facility Update

Thanks to all the maintenance staff who keep us running smooth. The new thermostats have taken some tweeking and getting used to but it has been very helpful overall.

LSAC Activity

LSAC this month went very well. We were all able to be there to discuss important needs of the community.

Volunteer Report

A community member, Peter Anderson, has worked with Americorps and has accomplished a lot this month. We have had numerous service projects and cultural events. The two most noteworthy are teaching

enagooks to the community put on by our 7th grader Brendan Orloff, and food distribution service projects. With our region's economic disaster we have a lot of food being donated and the students have been very helpful to ensure the food gets into the hands of the community members. This most recent attempt the school faculty was not involved. The community came together to work it out.

Professional Development

We had a great PD about trauma. Mr. Nate was able to receive permission to use the same slides from inservice and we are still in devolpement stages on how to get the information to the community.

Pupil Attendance

Attendance has been amazing. Very little absences this month has lead to an increase in student learning and engagement. So good in fact that we won the academic award at the volleyball tournament. the kids were very excited.

Student and Staff Safety

The kids were great in the earthquake/tsunami event and we are grateful that we had the talks last month and were so prepared. Great job team!

Subsistence Calendar

Seems to be progressing well. At times it feels that with the shortened calendar more things are being added the the teachers plates and this might need to be addressed and explored soon so we can alleviate the pressure teachers might be feeling.

To: Superintendent Ty Mase and LPSD School Board Members	From: Jerry Fisher, Principal Hannah Ward, Head Teacher
Outstanding Activities and Events	
<p>We hosted a Thanksgiving Potluck on the 21st with the help of parents and our student government. Student government provided two turkeys and the classes decorated the gym.</p> <p>We also had a midnight party for k-10. Students came to school and had pizza, played games and watched a movie before heading home for the night.</p>	
Personnel	
<p>Our personnel are doing great! We have Hannah Ward in our primary classroom and Rob Fagerquist in our secondary classroom. They are both sharing head teacher duties and are looking forward to finishing their first semester in Pilot Point.</p>	
Standards Based System/Curriculum Progress	
<p>The teachers are doing their best to make their lessons culturally relevant for our students.</p>	
Technology Progress	
<p>Technology is working ok. The internet is becoming an issue. We have had several student computers kicked off the internet recently. We still need a projector installed in the secondary classroom</p>	
Facility Update	
<p>We have received six fire extinguishers. Our secondary class is planning to build a trash bin for the school so we no longer have to keep our trash in the hallway beside the kitchen.</p> <p>Repairs needed: Our carpets are ripped and bubbled and creating a tripping hazard for teachers and students.</p>	
LSAC Activity	
<p>We had our LSAC meeting on Tuesday the 13th. We counted votes for the LSAC election. The results can be seen in the attached pictures below. Then we also went over our plans for the end of the month (midnight party, Thanksgiving), and teachers reported their class progress.</p>	

Volunteer Report

Professional Development

Our professional development has been centered around, our new reading curriculum and PowerSchool.

Pupil Attendance

Students got back into the routine of coming to school. The week after in-service in October was rough on attendance, but we are seeing more regular attendance in both classes. For students that are still missing school, we are continuously working on extracurricular activities (Computer lab, chess club, movie nights) that we can provide on-site as an incentive for coming to school.

Student and Staff Safety

Students safety lessons this month have been centered on self-respect and working together as a team.

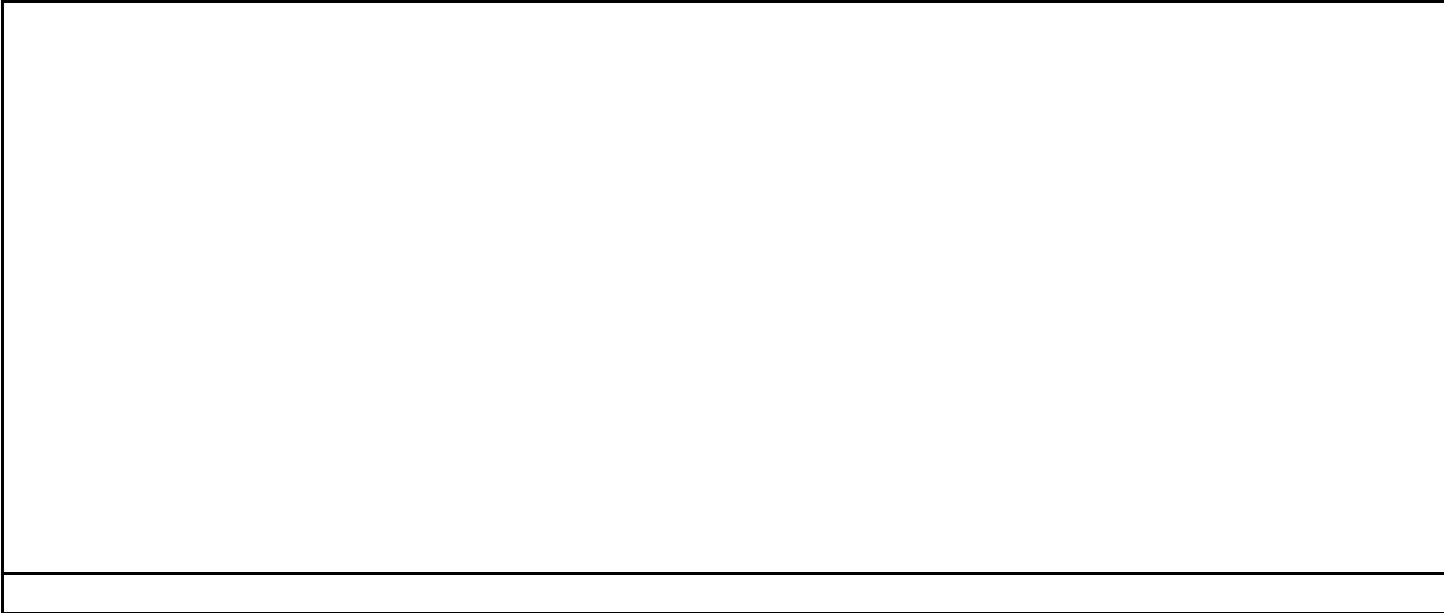
Subsistence Calendar

Students are making gains as they progress through the year. Students that did not finish levels at the end of last year are making their way towards end of level tests.

Other: Photos (below):

Top line: Students make cookies for our "Pass it on" challenge. The cookies were sent to Kokahnok.





Site Report – School Site –November 2018

To: Superintendent Ty Mase and LPSD School Board Members	From: Sara Erickson, Co-Head Teacher
Outstanding Activities and Events	
Students went to the volleyball tournament. Otherwise we were focused on teaching standards.	
Personnel	
Staff are doing well.	
Standards Based System/Curriculum Progress	
We are working to get as many standards done as possible as the first semester comes to a close.	
Technology Progress	
We are getting a new projector and apple tv for Nancy Mill's room because we only have one that we are sharing. The new reading program requires a great deal of projecting so we really need one for each class.	
Facility Update	
We are still struggling with our roof and leaking.	
LSAC Activity	
There was no LSAC meeting in the month of November. Too many people were out of town to make a quorum.	
Volunteer Report	
None to report.	
Professional Development	
Professional Development has been interesting and the MAPS testing looks very useful.	
Pupil Attendance	
Attendance is strong!	
Student and Staff Safety	
We had to evacuate for the tsunami warning on 11/30.	
Subsistence Calendar	
We are working on moving through the curriculum so that the students finish their standards by the end of the year.	
Other	

Site Report – Chignik Lake – November 2018

**To: Superintendent Ty Mase
and LPSD School Board Members**

**From: Barbra Donachy/Head Teacher,
Chignik Lake**

Outstanding Activities and Events

Chignik Lake School maintained its enrollment of eight students in the main school and three in the preschool. Student are now in the routine of essentially a one-room schoolhouse. The middle school students attend online classes in the mornings for reading and math and join the rest of the school for the remainder of their subjects. The elementary students are settled in to their new room and are focused once again on all of their academics and routines.

The Village Council assigned JOM funds to cultural activities for the students. Two elders came in this month to teach all the students (preschool to middle school) about the art of pickling fish. The school was supplied with some additional games which the students are allowed to borrow over the weekend in order to enjoy time with their families and friends.

Parent-teacher conferences were held for all students, preschool through middle school. There was 100% parent attendance for these conferences.

Chignik Lake student government sponsored a turkey and a ham for our community Thanksgiving potluck. This event was highly attended and enjoyed by a majority of our community members.

The month ended with a test of our emergency processes due to the tsunami warning. A quick phone meeting was held with a village council member and our health aide and it was decided to err on the safe side and send students home. 45 minutes later, the warning was cancelled and school was resumed – business as usual.

Personnel

No concerns to note regarding personnel. CPI training was scheduled for all classroom personnel in order to update CPI cards. This training was cancelled due to the trainer being weathered out. The training will be rescheduled.

Standards Based System/Curriculum Progress

All students are making progress in their levels.

Technology Progress

The second Apple TV was installed in our online classroom and is functioning. The SMARTboard in the preschool room is slowly dying. It is barely functioning as a projector only.

Facility Update

The facility is in good shape. One minor flooring issue is still scheduled to be attended to by the maintenance department. New fire extinguishers have been received and are being held for installation.

LSAC Activity

The LSAC met on November 8th. See the LSAC report for details. A second meeting was scheduled to take care of an additional election on November 20th. The next meeting is scheduled for December 12th.

Volunteer Report

Jack Donachy continues to volunteer with Chess instruction 2-3 times per week. Brenda King continues to volunteer in the library shelving books in her spare time. Jack also took our middle schoolers out to work with some garden tools to help us prepare for Thanksgiving decorations.

Professional Development

Our school participated in the late start Monday at the beginning of the month for professional development for teachers.

Pupil Attendance

Eight students are regularly attending school in the K-8 classroom. Three students have been regularly attending preschool.

Student and Staff Safety

No safety concerns at this time.

Subsistence Calendar

No concerns regarding this topic.

Other

Nothing else to report

Site Report – Kokhanok School – November, 2018

**To: Superintendent Ty Mase
and LPSD School Board
Members**

**From:
Jerry Fisher, Principal**

Outstanding Activities and Events

We hosted a Thanksgiving pot luck this month. We had a lot of community support for this activity. We had a people help set up and take down the event.

Personnel

Our personnel are doing great! We have decided to have Jordan Davis as our tutor. She will work par-time and work with our students until the end of the year.

Standards Based System/Curriculum Progress

The teachers are doing their best to make their lessons culturally relevant for our students. Jesse has been working with UAF to get Salmon eggs for the classroom.

Technology Progress

Our Technology has been working well in Kokhanok. We are getting a couple of new projectors put in over the next couple of months. Jim Dube has sent the school a few new tech. items to help protect out computer and keyboards which we appreciate.

LSAC Activity

We held a LSAC meeting on November 4th. We discussed the Thanksgiving and then talked about a Christmas event. The LSAC well be holding elections in the near future and we discussed the LSAC handbook and what needed to happen. This will be brought up again in the next meeting.

Volunteer Report

Brittany has had a lot of volunteers in the Pre-K room this year. It has been nice to see parents in the classroom helping with the students. We would also like to thank all the people from Kokhanok who have helped make the last couple of events a success. Fran was scheduled to come in and complete her presentation on anti-bullying, but she had to reschedule

Site Report – Kokhanok School – November, 2018

Facility Update

The facility is in good repair. We had a couple issues with the boilers this past month. We had Carl stop in and repair them. Other than that, our facility has been doing really well.

Professional Development

Our professional development has been centered preparing for our tutor and planning what students will be needing extra support as we move forward.

Pupil Attendance

We were having fairly high attendance (90+%) until after Thanksgiving. There has been a stomach flu going around. I think a few days we have had nearly 10 students out of school.

Student and Staff Safety

Students safety lately has been on anti-bullying and how to show respect to others.

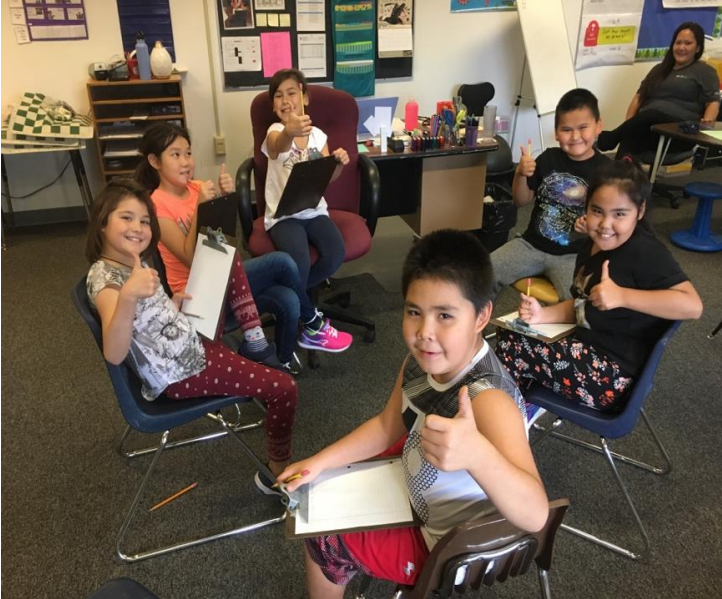
Subsistence Calendar

This year has started off very well. We had Tim Welch visit and help students mark off standards they completed over the summer. Our new reading curriculum integrated in to our standards based system seamlessly. Many of the teachers have commented that it has been making teaching science and social studies a lot easier.

Other:

Our students traveled to Port Alsworth for Volleyball this month. Our chess club has been a success. The students are still learning the basics, but they are having fun.

Site Report – Kokhanok School – November, 2018





Kokhanok School News

December 1st, 2018

What is happening at the school?

Christmas Bazaar- Saturday, December 15th Time TBD

Christmas Program- Wednesday, December 19th 6:00 pm

Students have been enjoying Chess Club after school. There will be more opportunities throughout the year.

Check out the Kokhanok School Facebook page for more updates

There will be a late start on December 3rd. Bus run will begin at 9:30 am. School starts at 10.

Christmas break starts on the 21st. Full day on the 20th. School will be back in session on January 9th

LSAC Meeting Topic: Christmas Program and Bazaar

In order to go outside for lunch/recess, students must have weather appropriate clothing. Hats/Gloves/Coats are necessary. If one student is not properly dressed, all students will have to stay in the gym.

Monday	Tuesday	Wednesday	Thursday	Friday
3	4	5	6	7
10	11	12	13	14
17	18	19	20 Last Day	21 Break Begins
24 53	25 Christmas	26	27	28 1

Chignik Lake School

LSAC Meeting Wednesday, October 10, 2018

Time called to order: 4:20 p.m.

Roll Call: Nina Garner, Francine Isenberg, Clinton Boskofsky, 2 seats open

Visitors: Johnny Lind, Brenda King, Jeremiah Isenberg, Joe Ward, Barbra Donachy

Reports –

Preschool – Three students in attendance. Student hours are 12:30 – 3:30 p.m. Preschool is beginning new Alaska culture curriculum.

Elementary/Middle/High School – The count was moved to September. The official count for the month was 10.6. The current enrollment is now 8. As of the beginning of October, Rob Fagerquist was moved to Pilot Point. Barbra Donachy will take over all of the teaching of the 8 students with support of Matthew Stark for online classes and math. Additional support will be provided by Nina Garner and Brenda King with classroom and PE aide time. K-5 received new curriculum for reading from National Geographic that the students are really enjoying. The school has been loaned trail cameras from ADF&G to learn about animal behavior in our area. We have a community volunteer who is regularly coming in to teach students chess.

New Business:

Elections: There are two seats open. Natalie Sargeant had shown interest. Barbra will follow-up with her. Nina and Barbra will post notice for the open seats. During the next meeting, elections will be held.

Breakfast: There has been no attendance for the breakfast program for the last two weeks. We have been serving breakfast during our 10:15 a.m. break. The school will officially move the breakfast program to the 10:15 a.m. break.

Halloween: Jeremiah presented the plans for the Halloween party on 10/31, which include a scavenger hunt, costume parade, and a piñata. He requested some volunteers as there are not enough students to run the event. Suggestions were made to call parents to ask for help. Brenda will volunteer. Francine offered to send items from Anchorage.

School Phones: Good news! We will be getting new phones which will work using the broadband system. The phones have been ordered and should be here soon.

JOM: Three proposals have been submitted: picked fish project, dry meat project, games and equipment to supplement school items. Ideas can be submitted to the village. Initial ideas for Johnny and Brenda to take back to the village: open library, computer for the library to

catalogue books, more open gym time. Joe confirmed it is possible to open the library or have additional gym time with a completed facility use agreement. Another suggestion was transportation to school, especially from the top road.

A suggestion was made to survey the community for JOM needs.

Next Meeting is scheduled for November 7, 2018.

Dismissal

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 10/9/18 Time 5:09pm
Meshik School - Port Heiden, Alaska

CALL TO ORDER

The Regular Meeting of the Meshik School LSAC was called to order by Jaclyn at 5:10pm.

ROLL CALL OF LSAC MEMBERS

Seat A: Toni Christensen Excused
Seat B: Charlie O'DominP
Seat E: Miranda Lind Traveling

Seat C: Jaclyn Christensen P
Seat D: Billie Schraffenberger P

INTRODUCTION OF VISITORS

APPROVAL OF AGENDA

MOTION: Moved Charlie, Seconded Billie to approve Agenda as presented.

DISCUSSION:

VOTE:

NEW BUSINESS

1. Safety Review - Students + Staff
 - a. AED Location Billie & Tisha Friday Fluoride & AED Lesson
 - b. Indoor/Outdoor Shoes
 - c. Cell Phone rules - no issues so far
 - d. Open Campus
 - e. Doors locked except main entrance to gym PK bus run + locker doors doors unlocked
2. Katie's Earned Cooking Class! Donations welcome :) Every other week, Thursday after school snacks (cookie cutters, DJ pickles)
3. Jamboree Committee! January 30-2, 2019 Nalgenes? Amber & Max
 - a. Katie's idea for t-shirts
 - b. Blankets/gear to sell

HEAD TEACHER/PRINCIPAL REPORT Alex in class, Kasie talked to feel of the school + positive!

TEACHER REPORTS Katie: New RE curriculum great! Writing going well, Book orders, cooking class, box tops: November, Shelby: RE/Enjoying her time. Chrissy: RE!! Homework going well, Statistics on Reading :)

STUDENT REPORT Charlie - water bottle ideas & blanket ideas.

FUTURE AGENDA ITEMS AND POTENTIAL MEETING DATE November...

Other notes:

Jamboree needs: lights in gym, girls bathroom fire alarm, water from city?, snacks from community, meshik Pups pinnies, BBAHC Hotdogs sale (continued...page 2)

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 10/9/18 Time 5:09pm
Meshik School - Port Heiden, Alaska

Student Government: initiated by student government students!

ADJOURNMENT

MOTION: Moved Jaclyn, Seconded Billie to adjourn at 6:11pm

PASSED AND APPROVED THIS 9th DAY OF October, 2017 BY THE LOCAL SCHOOL
ADVISORY COMMITTEE.

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 11/28 Time 5:37pm
Meshik School - Port Heiden, Alaska

CALL TO ORDER

The Regular Meeting of the Meshik School LSAC was called to order by Toni at 5:37pm.

ROLL CALL OF LSAC MEMBERS

Seat A: Toni Christensen P
Seat B: Charlie O'Domin P
Seat E: Miranda Lind P

Seat C: Jaclyn Christensen A
Seat D: Billie Schraffenberger P

INTRODUCTION OF VISITORS Charlie Jr, Max, Katie, Chrissy, Severin, David, DJ, Celestee, Natasha, Tim, Alex, Kasie

APPROVAL OF AGENDA

MOTION: Moved Charlie, **Seconded** Billie to approve Agenda as presented.

DISCUSSION: add approval of previous minutes to agenda

VOTE: Billie 1st, Charlie 2nd

OLD BUSINESS

1. Jamboree Follow Up
 - a. Lights in Gym fixed!
 - b. Fire Alarm in girl's bathroom fixed
 - c. Nalgenes ordered: Amber!

Notes: Student Government meeting @ Rays held Nov. 10 (letterman jackets, tear away pants, jersey with name on them)

-Kasie will find out how to access student government monies.

NEW BUSINESS

1. School help: Mr. Alex is available MWF until 5pm
2. Welcome Bill Harris!
3. After Lunch Clean-Up, negative feedback from students LSAC is supportive, teaches responsibility!
4. Jamboree:
 - a. Food Menu Students hunt Caribou?!
 - b. Volunteer sign ups: Facebook (desserts, snacks, refs, roasters, grittles)

HEAD TEACHER/PRINCIPAL REPORT Mr. Alex asked the students how school was going: Improvements mentioned: not fans of online classes, slippery gym floor. Alex - no issue to report all going well, would like community involvement where folks want to come in (baskets were a hit!). Kasie: grateful for community support, highlight of positive school

TEACHER REPORTS Katie: school feels good, Cooking club this Thursday @ 3:30pm. Chrissy: going well, suggested students do craft for Dec. celebration instead of song, she has been focusing on moving students where they need to be when they accomplish goals (levels), Bill - enjoys the 3 days he has taught in Meshik School :) has felt welcome. Tim - travels are over, 12 school, school counselor so focusing on district wide, getting RAMP up and going.

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 11/28 Time 5:37pm
Meshik School - Port Heiden, Alaska

STUDENT REPORTS:

1. **Experience Out Presentations:** **Severin** commercial fishing, **David** commercial fishing, **Natasha** Meshik Farm work. Did a great job!
2. **Student Government Ideas:** snack list, Amber has the list, another meeting Dec. 10.

Christmas: Cultural Awareness 9.4 HS students & service project, festive music, December 14, @ 6pm

FUTURE AGENDA ITEMS AND POTENTIAL MEETING DATE

Jamboree

Dec. 11, 2018 @ 5:30pm Tuesday

ADJOURNMENT

MOTION: Moved Billie, Seconded Charlie to adjourn at 6:32pm

PASSED AND APPROVED THIS 28 DAY OF November, 2018 BY THE LOCAL SCHOOL ADVISORY COMMITTEE.

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 11/6 Time 5:04
Chignik Bay School - Chignik Bay, Alaska

CALL TO ORDER

The Regular Meeting of the Chignik Bay LSAC was called to order by _____ at _____.

ROLL CALL OF LSAC MEMBERS

Seat A: Ilane Ashby here

Seat C: Dannica Anderson here

Seat B: Peter Anderson here

Seat D: Alex Flinders here

INTRODUCTION OF VISITORS

Angela, Ed Lester, Elisabeth, Nate, JJ, Brendan, Candace, Edward

APPROVAL OF AGENDA

MOTION: Moved dannica, Seconded ilane to approve Agenda as presented.

DISCUSSION:

VOTE:

APPROVAL OF PREVIOUS MINUTES

MOTION: Moved _____, Seconded _____ to approved minutes as presented.

DISCUSSION:

VOTE:

None

OLD BUSINESS

none

NEW BUSINESS

1. **New LSAC Members**(appointment of secretary)
-Alex appointed as secretary
2. **Food Drive**
-Reuseable store bags, totes, some alternative to cardboard boxes, have people come pick it up
3. **Christmas Program/Dec. 21 is a full school day**
-puppet show, December 21st at 6:00pm juice and dessert potluck, secret santa- have your present the week before(the 14th) so that we have time to find something if needed. Have a craft for the kids to do at the party. Nate is Santa. BBNA angel tree for the kids.
4. **Student Government Events**
-fishing derby from lake fish, movie nights, cake/bake sale(monthly theme?), spirit week: crazy hair day, pajama day, crazy hat day, school colors, backwards day, tacky day, STAR WARS day, jersey day, superhero/villain day, what you want to be when you grow up, old person day
5. **Campfire**
-disappointed, there were no fun events and they watched a lot of movies
-is the value worth the cost?
-talking to campfire and explaining our concerns
-perhaps using the culture stuff to hire a second person or hire a local person
-find someone who is motivated
-different people who volunteered to different weeks or days rather than investing in a full summer.
6. **No Hurtful Humor policy**
-say what you mean and mean what you say

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting

Date 11/6 Time 5:04

Chignik Bay School - Chignik Bay, Alaska

- kids feel like they can say whatever they want and then say "just kidding"
- Tim Welch is coming to talk to the kids about hurtful humor and school culture
- 7. **Teacher Inservice Takeaways**
 - Trauma informed schools. How kids who experience trauma are affected in different ways
 - Nate has the powerpoint from the session and is going to share it with the teachers' aides so that we're on the same page.
- 8. **Boxed Milk vs. Powdered Milk**
 - cost? Could they order food from the barge instead of from air freight?

HEAD TEACHER/PRINCIPAL REPORT

things are going great

TEACHER REPORTS

things are great, kids are awesome, reading curriculum is awesome

STUDENT REPORT

Brendan, Edward- nothing to share Trevin- I like the i-pads

FUTURE AGENDA ITEMS AND POTENTIAL MEETING DATE

- Rules/guidelines for attending night gym and behavior while there
- christmas program last minute things
- December 18th at 5:00pm

ADJOURNMENT

MOTION: Moved Alex, Seconded Dannica to adjourn at 6:10

PASSED AND APPROVED THIS 6th DAY OF November, 2018 BY THE LOCAL SCHOOL ADVISORY COMMITTEE

Pilot Point LSAC Meeting Minutes
November 14th, 2017

TIME CALLED TO ORDER: 4:07 by Breanna Kalmakoff

ROLL CALL: Breanna Kalmakoff, Monica Brown, Samantha Holm

VISITORS: Hannah Ward, Rob Fagerquist

Approval of agenda: unanimous approval

Approval of previous minutes: unanimous approval

Reports: Rob Fagerquist reported that students are working on team building and respect in his classroom. They are working on projects such as the erosion measurement project, building a trash bin for the school. How to address students skipping school, keeping 4-wheelers off the playground, and student self-respect was also discussed.

Hannah Ward reported on her class of 5. All is well in the elementary classroom.

New business: The LSAC went over votes from the recent election. We discussed the school facility and the need for new carpets as the carper is bubbling and ripping, creating trip hazards. Thanksgiving, Christmas, and the upcoming break were also discussed. Thanksgiving will have a potluck on the day before break. Students are working on their Christmas play.

Next Meeting: Next meeting is scheduled for December 14th, 2018.

Dismissal: Meeting dismissed at 5:10 P.M.

Igiugig LSAC Meeting 011/13/18

Call to Order – Meeting called to order at 3:40

Roll Call of Members: Ida, Tanya, Christina, and Karl present

Community members present – Jeff, Sandy, Tia, Alex, Beatrice,

Student Gov. Report – Keilan Q2 President – Keilan reported on Student Government offices and how they are rotating jobs by Quarter to give all the students experience in each office. Keilan reported student government balance of \$22,802.

Old Business - None

New Business

School Improvement Ideas: Parking Lot Lighting, Bigger School, Declutter materials activities(quality over quantity), Coordinate vocational training better, School day 9:00 – 3:00, Become independent/Tribal school, No more homework, Better food for lunches, More Art.

SICH Project Ideas: Trail/Brush Clearing(BIA Funds?), Pecks Creek Bridge, Volleyball Equipment, Cut and Split Firewood \$, Baseball Field Maint., Building Projects – Cabin, Steam, Qaskig, New Playground w traditional themes,

Night Gym Pitch – Aj shared an idea to have community members take gym night two nights a week as part of village funded Night Gym. Have scheduled activities, more interaction between adults and children. LSAC like the idea. Sharolynn current Night gym aid likes the idea and time off. Aj will send a calendar around.

Janitor Project – LSAC discussed having Igiugig students take responsibility for cleaning the school as we have had a difficult time finding and keeping a janitor. Jerry said he would investigate how it was done in Egegik and report back.

Calendar

Volleyball PTA – 11/12-11/15
Samantha Carey 11/19-11/23
Turkey Shoot - Tuesday 11/20 – 3:30 – Turkey donor? – Karl Hill has agreed to donate the Turkey. Thanks Mr. Hill!
Graduation Dessert Auction – 11/21 1:00
Thanksgiving Break 11/22 &11/23
Apayo – Nov. 26-30
First Alaskans Retreat Nov 29-Dec.2 – Students will prepare Kvichak Café on Nov. 29
Monty Rogers Cultural Alaska – Nov. 29th
Christmas Bazaar – Sat. Dec. 8th
Fewnia's Graduation – Monday Dec. 17th
Christmas Program – Dec. 20th

Teacher Reports

- Charlie's Report – Charlie discussed new Nat'l Geographic Reading Program and success with Fluency. He also shared fish skin prints done with Jerry.
- Aj's Report – PK Aj shared slides of Pre-School. Student are busy learning letters, playing, researching, and learning how to be kind.
- Tate's Report – Tate went over the seven survival skills developed by Tony Wagner. He is centering his Reading and Writing around Reader's and Writers notebooks as outlined in "The Book Whisperer". SS moving into WW2. Science working on Little Big History Projects.

Future Agenda Items– Jeff discussed potential of purchasing a flight simulator for the library. We have many students interested in aviation. Jerry said he would investigate the one in Kokhanok.

Set Next Meeting Date – Dec. 18th – 3:30 PM

For the Good of the Order – Tate shared The Gateway Bug trailer and we ate cranberry muffins made by the PK class.

Adjournment – 4:34

Chignik Lake School

**LSAC Meeting
Wednesday, November 8, 2018**

Time Called to Order: 4:09 p.m.

Roll Call: Nina Garner, Clinton Boskofsky, Marty Takak, Francine Isenberg

Visitors: Brenda King, Barbra Donachy, Joe Ward

Marty made motion to approve agenda. Clinton seconded the motion.

Nina made motion to approve minutes as read with no additions or corrections. Marty seconds the motion.

Reports –

Preschool

Three students and back to learning basic skills – listening, walking, talking. Now studying Alaska culture – animal tracks and seasons. They are using Sparks program for P.E. Students are using Numbers Plus for math every day.

Elementary/Middle/High School

Eight students enrolled. The middle school students have online classes in the morning. They are supervised by Matthew Stark. When he travels, they are supervised by a substitute teacher. They are now used to this transition and are doing well in their morning classes. In the afternoon, they are in the main classroom with all the students.

In the morning, in the main classroom, the elementary students are really enjoying the new National Geographic reading curriculum. They are also making progress with math.

Having all the students in one main classroom has been beneficial for all. The younger students are seeing the older ones as role models. The older ones are reading with the younger ones. There has been fresh energy in reading because of this. All the students are taking home books to read as homework these days.

In the afternoon, the students work on social studies, writing, science and are learning chess with a volunteer coach. We have Brenda in the classroom in the afternoons to help support the diverse set of ages.

A question was asked if we have enough support. The district has approved all of our requested aide hours. There is only one half hour a day where there is not aide time. This seems to be sufficient.

The school district offered a student teacher and a tutor to come out in the spring. The feeling is we have enough support and having these additional people out here may cause more disruption than help at this point. We declined to have a tutor or a student teacher.

New Business:

Thanksgiving –

Student Government sponsored a turkey and a ham. We will have a Thanksgiving potluck on November 23 at noon. The students will be sharing their pickled fish activity at this time. That activity is sponsored by JOM funds.

Late Start 1st Mondays –

Professional development sessions are being provided to teachers each first Monday of the month. School will start for students at 10 a.m. on these days. The school will send out reminder communication before each first Monday. On that day, the students will not have a morning break. The break is set for 10:15 due to online classes. This is when the students usually have a breakfast snack. So, this one day a month, no breakfast will be provided.

Parent Teacher Conferences – Conferences are scheduled for November 13th. School will end that day at 3p.m. Conferences will be held from 3pm to 5pm on that date.

Elections

A motion was made by Marty to move all elections to the month of November. Motion included moving all end of term months to November. Francine seconded it.

A motion made by Brenda to accept the candidates as listed as they are running unopposed. Nina seconded it.

New assignments are:

Seat A	Natalie Lind	Elected in 11/8/18	Term expires November 2021
Seat B	Francine Isenberg	Elected in 11/8/18	Term expires November 2021
Seat D	Marty Takak	Elected in 11/8/18	Term expires November 2020

Seat E expires November 2018 and will be addressed at a special meeting on November 20th.

Motion to select Clinton as Vice President, Marty as President and Francine as secretary. Nina and Natalie will be members. Brenda seconded the motion.

Next Regular Meeting is scheduled for December 12th.

Meeting adjourned at 5:28 p.m.

Chignik Lake School

LSAC Meeting Tuesday, November 20, 2018

Time Called to Order: 4:05 p.m.

Roll Call: Marty Takak, Francine Isenberg, Clinton Boskofsky
Visitors: Brenda King, Barbra Donachy, Matthew Stark

New Business:

Motion to approve agenda by Brenda King, Clinton seconds motion.

Elections

Motion made to accept the sole candidate, Clinton Boskofsky, for seat E by Francine Isenberg. Clinton seconds the motion. Clinton accepted the position of seat E.

Selection of Officers

According to the LSAC guidelines, selection of officers needs to be done during the next meeting. Brenda made a motion to select officers during next meeting. Francine seconds.

Our current LSAC committee seats are as follows:

Member	When Elected	Length of Term	Term Over
Seat A: Natalie Lind	11/2018	3 years	November 2021
Seat B: Francine Isenberg	11/2018	3 years	November 2021
Seat C: Nina Garner	3/2017	2 years	March 2019
Seat D: Marty Takak	11/2018	2 years	November 2020
Seat E: Clinton Boskofsky	11/2018	3 years	November 2021

Next Meeting - December 6th

Meeting adjourned at 4:19 p.m.

LSAC Meeting Minutes

November 8, 2018
Kokhanok, Alaska

Call to Order by Shirley Nielsen @ 3:55 PM at the Kokhanok School in Kokhanok, Alaska

**Roll Call: Janessa Woods, Brittany Rush, Shirley Nielsen, Marlene Nielsen
Introduction of Visitors: Dana Wolf, Jordan Pufka, Morgan, Jesse Davis, Cara Pelligreeno, Jerry Fisher, Sonia Delkittie, Tootsie Roehl, Charlene Rohel, Clint Rohel, Harry Ricci**

Intorduction of Students: Dawson Hobson, Lhea Andrew, Camilla Nielsen, Anastasia Woods, Gunnar Eknaty, Honey Roehl, Helen Chunak,

Approval of Agenda:

Motion: Moved by Janessa Woods, Seconded by Shirley Nielsen, to approve Agenda as presented.

Discussion:

Approval of Previous Minutes: NO PREVIOUS MINUTES PRESENTED

Motion: Moved by Seconded by, to approve minutes as presented.

Discussion: none

Reports:

Student Report

1. Dana Wolf's class
 - a. Dana's class wrote and present persuasive letters to LSAC members
 - i. Topic: School Trip
 1. Letters from: Honey Roehl, Dawson Hobson, Lhea Andrew, Camilla Nielsen, Ani Woods, Gunnar Eknaty, Helen Chunak
 - a. Would the LSAC help fundraise for this trip?
 - b. Presentation by Dana's class
 - i. Students ask if the LSAC can help fundraise for this trip
 1. Ideas presented:
 - a.
 - c. Charlene said a fundraiser idea is making Christmas cards for sale
 - d. LSAC agrees to help fundraise for this
 - e. Janessa asks when would this happen?
 - i. Dana said next year possibly. Janessa asks about the funds that are in different accounts?
 - f. How much money would we need to raise? –Clint
 - g. Brittany asks should the community take the lead on this trip? Since District Office is not very fond of school trips
 - h. Jordan asks about CA Funds if they could be used towards this

Student Council

none

Old Business:

Holidays

1. Thanksgiving
 - a. Kokhanok Carnival Committee will donate Turkeys for Thanksgiving feed. Also, they will donate the meal if need be.
 - b. Kokhanok Student government has enough pumpkin mix for 12 pies, minus milk, spices, also have a few cans of green beans
2. **Christmas**
- 3.

New Business:

Holidays

1. Thanksgiving
 - a. Kokhanok Carnival Committee will donate Turkeys for Thanksgiving feed. Also, they will donate the meal if need be.
 - i. Can get basics for dinner
 - b. Kokhanok Student government has enough pumpkin mix for 12 pies, minus milk, spices, also have a few cans of green beans
 - c. Turkey feed will Nov. 20th
 - d. Jerry said he can have students help prep meals in the morning from 8:00-8:30. Also, have students volunteer after school too
 - i. Cara's class can keep an eye on anything that is cooking
 - e. Send out flier about event informing what we have and what we need. Potluck style asks community to help cook dishes, Kokhanok Carnival Committee can provide them with the food to cook.
2. Christmas
 - a. Bazaar date will be December 15th
 - b. Christmas Program December 19th with sweets and cookie exchange
 - i. Cookie making for this will be at the old school, time to be determined
 - ii. December 3rd we will discuss cookies/bazaar/program
3. LSAC Elections
 - a. 2 seats up, Marlene and Janessa
 - i. voting will be happen alongside local elections. Date to be determined

Correspondence:

none

Principal/HT/Teacher Reports

Brittany

Dana-Things are going really well.

Jordan-4 students past social studies levels, narrative stories are up, bulletin board of the month posted every month. This month is diabetes prevention. Needs Christmas pictures for a surprise! Take a moment and read subsistence calendar 2017-2018 report made my Ty Maze, Alexanna Salmon and others.

Cara-leaving Monday for Levelock. Had vistor's helping with behavior issues that have been happening in class. They gave her great feedback. She will continue to communicate with them. December she will be certified in SPED Ed. Speech is going well with online program.

Jesse-researching/experimenting on how music helps or hinders learning in the classroom setting
Morgan-no new reports, still moving along.

Jerry-Halloween event was nice, there was help with is. Overall school is going well. Good attendance. Chess club will start soon.

Community Concerns:

Marlene Nielsen- went to AFN first week of October, a lady put a slideshow on how cultural was being lost by technology. Why don't we use technology to bring back our cultural?

Shirley says she's sad that school does not teach cursive.

Brittany asks why we don't teach it anymore?

Group agrees that historical documents will no longer be able to be read because the knowledge of cursive writing will eventually be lost.

Future Agenda items and meeting date

Adjournment

**Motion by: Janessa Woods
Marlene Nielsen**

**Moved by, Shirley Nielsen
to adjourn at, 5:42 PM**

Seconded by,

Date: November 28th, 2018
To: LPSD School Board Members
From: Tim Welch
Re: School Counseling Report

This year has been one of learning and adapting. With being the only School Counselor in the district it has brought up new opportunities to learn and grow.

Due to some unfortunate circumstances from last year to this year, I am in the process of re-recording some of our counseling lessons of our Second Step Curriculum so that our staff have access to them.

At the start of the year I was able to send a Google Form to students(6th-12th), to staff and principals. It was regarding what topics they felt were most important, to them and their site needs, to be covered in school this year (*see Needs Assessment Results*). I am compiling lessons that we have already recorded and ones that I will record for staff to have that fit these particular topics.

Having half of my duties coming from the ANE grant as the Student Advocate, it has really given me a chance to reach out to students in a different approach. I am supposed to meet with all 6th-12th grade students in the district at least 3 times during the year.

I have decided to approach this in the Fall, Winter and Spring. I felt that it was important that I get to as many sites as possible in the Fall to have that face to face interaction, especially to the North sites that I have not had much time working with over the last 3 years. I set off on September 23rd to PTA and worked my way down the North sites meeting with as many 6th-12th graders that I could. The meetings were face-to-face where we talked about what they did over the summer, current goals, looked at the their Snapshot Matrix (School Progress) and then talked about what they wanted to do once they graduated high school. I made it back to PTH on October 5th and headed to PVL on October 7th to work my way

North. Due to weather and plane rides, I was not able to hit all the South sites, and even had to cut some stays short.

During those 19 days traveling I was able to meet with 124 out 155 6th-12th grade students. There were many who passed off a few standards from things they did over the summer, as well as many who are starting to Experience Out of Culture Awareness or Employability based on their summer activities.

I was able to report back to the teachers on my travels during the October Inservice. There are still some students that I need to meet with and finish up with the initial meeting. I have attached my presentation and you can see that I have created a “Word Cloud” of the Careers that our students are thinking of pursuing at this time(see *There and Back Again Presentation*). The more responses for a particular career the larger the word appears in the Word Cloud.

This month, I was able to attend a day at the Volleyball Jamboree and interact with many of our students who attended there. I also had the opportunity to attend the Alaska State School Counselor Association Conference in Anchorage. There was lots of useful information and contacts that I made that I am excited to share with students, staff and parents. I attended an extra session about working towards getting a school to “RAMP”. This means: Recognized American School Counselor Association National Model Program. I working to get our schools compliant with the National School School Counselor Model of a Comprehensive School Counselor Program. It is a 2-3 year process that is going to take some work, but I think it can be done. Schools who have this status have seen test scores go up, behavior problems go down and overall Social/Emotional wellness understanding is met. (Please See the Attached as further reading and understanding: *Empirical Research Studies Supporting The Value of School Counseling* and *The School Counselor Comprehensive Counseling Programs*)

Lastly, I have created a LPSD Counseling page in hopes of getting student, parent, and community involvement. We currently have 63 followers to this page right now on Facebook. I have been pretty consistent on Motivation Monday videos,

sharing resources, and also this month of November to showcase what students and staff are Grateful for. I still working out some kinks on sharing some lessons and what not so that students can have access to them outside of school. I have also come to realize that most students do not have Facebook, and if they do they do not access it very much. Most of our Followers are parents, staff and community members. I am also looking of starting a Private LPSD Counseling Youtube Page where I could upload these lessons and share the link to teachers, staff and parents to access.



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Empirical Research Studies Supporting the Value of School Counseling

This document presents a number of recent journal articles that describe research examining the impact of school counselors and school counseling programs on K-12 student outcomes. The research articles support the value of school counseling for students in the domains of academic development, college and career readiness, and social/emotional development. All of the articles are data-based and drawn from national peer-reviewed journals.

Academic Development

School Counseling and Student Outcomes: Summary Of Six Statewide Studies

Carey, J., & Dimmitt, C. (2012). School counseling and student outcomes: Summary of six statewide studies. *Professional School Counseling, 16* (2), 146-153. doi: 10.5330/PSC.n.2012-16.146

Abstract: This article presents a summary of the six studies featured in this special issue of *Professional School Counseling*. The six statewide research studies presented in this special issue use a variety of designs, instrumentation, and measures. Nevertheless, they can be integrated at the level of results to shed light on some important questions related to effective practice in the field of school counseling. These six studies provide valuable evidence of the relationship between positive student educational outcomes and school counseling program organization, student-to-school-counselor ratios, counselor time use, and specific school counseling activities. Several of these research studies focused on whether student outcomes are influenced by how the school counseling program is organized. These studies clearly indicate that certain school counseling activities create specific and measurable results and that all school counseling activities are not equally impactful for students and for critical school-wide outcomes such as attendance and discipline. With this knowledge comes both a professional imperative and an ethical obligation to increase those activities that best support student success. The primary methodological limitation shared by all six studies is their common correlational research design. The second major limitation of these studies stems from instrumentation issues.

Take-away: *A growing body of research indicates comprehensive, data-driven school counseling programs improve a range of student learning and behavioral outcomes.*

Comprehensive School Counseling Programs and Student Achievement Outcomes: A Comparative Analysis of RAMP Versus Non-RAMP Schools

Wilkerson, K., Perusse, R., & Hughes, A. (2013). Comprehensive school counseling programs and student achievement outcomes: A comparative analysis of RAMP versus non-RAMP schools. *Professional School Counseling, 16* (3), 172-184. doi: 10.5330/PSC.n.2013-16.172

Abstract: This study compares school-wide Annual Yearly Progress (AYP) results in Indiana schools earning the Recognized ASCA Model Program (RAMP) designation ($n = 75$) with a sample of control schools stratified by level and locale ($n = 226$). K-12 schools earning the RAMP designation in 2007, 2008, and 2009 comprise the experimental group. Findings indicate that school-wide proficiency rates in English/Language Arts and Math are significantly higher in RAMP-designated elementary schools compared to elementary controls. Four-year longitudinal results indicate a significant positive difference between RAMP-designated elementary schools and their controls in Math. Findings provide support for the impact of comprehensive, data-driven, accountable school counseling programs at the elementary level and suggest further research is needed at the middle and secondary levels. This article presents and discusses additional results and implications for practice.

Take-away: *There is strong evidence that elementary schools with comprehensive data-driven school counseling programs display higher academic outcomes compared to schools without such programs.*

Missouri Professional School Counselors: Ratios Matter, Especially in High-Poverty Schools

Lapan, R. T., Gysbers, N. C., Bragg, S., & Pierce, M. E. (2012). Missouri professional school counselors: Ratios matter, especially in high-poverty schools. *Professional School Counseling, 16*(2), 108-116. doi:10.5330/PSC.n.2012-16.108

Abstract: Results link lower student-to-school-counselor ratios to better graduation rates and lower disciplinary incidents across Missouri high schools. An interaction favorable for promoting student success in school was found between increasing percentages of students receiving free or reduced-price lunch and smaller student-to-school-counselor ratios. In high-poverty schools, those schools that met the ASCA criteria of having at least one professional school counselor for every 250 students had better graduation and school attendance rates, and lower disciplinary incidents.

Take-away: *Students who have greater access to school counselors and comprehensive school counseling programs are more likely to succeed academically and behaviorally in school; this is particularly true for students in high-poverty schools.*

The School Counselor's Role in Addressing the Advanced Placement Equity and Excellence Gap for African American Students

Davis, P., Davis, M. P., & Mobley, J. A. (2013). The school counselor's role in addressing the Advanced Placement equity and excellence gap for African American students. *Professional School Counseling, 17*(1), 32-39. doi: 10.5330/PSC.n.2013-17.32

Abstract: This study describes the collaboration among a school counselor, a school counselor intern, an Advanced Placement Psychology teacher, and a counselor educator to improve African American access to Advanced Placement (AP) coursework and increase success on the AP Psychology national examination. The team initiated a process that recruited African American students into AP Psychology and supported them through group and individual counseling to create an achievement-minded cohort that emphasized peer relationships and academic success.

Take-away: *Intentional efforts by school counselors can help reduce the racial disparities in proportions of students taking Advanced Placement courses.*

Closing the Achievement Gap of Latina/Latino Students: A School Counseling Response

Leon, A., Villares, E., Brigman, G., Webb, L., & Peluso, P. (2011). Closing the achievement gap of Latina/Latino students: A school counseling response. *Counseling Outcome Research and Evaluation, 2*(1), 73-86. doi: 10.1177/2150137811400731

Abstract: This article addresses the achievement gap of Latina/Latino students and evaluates the impact of a Spanish culturally translated classroom program, delivered by bilingual/bicultural school counselors in five 45-min lessons and three booster lessons. Latina/o limited English proficient (LEP) students in Grades 4 and 5 from three schools were assigned to treatment ($n = 62$) and comparison ($n = 94$) groups. A quasi-experimental, nonequivalent control group design was used. Significant improvement in reading and math, as measured by standardized tests, were found for students who received the treatment as compared to those who did not. This resulted in a reading and math effect size (ES) of .37.

Take-away: *A school counseling intervention designed to be culturally- and language-appropriate can make a significant difference in reducing the achievement gap with Latina/Latino students with limited English proficiency.*

All Hands On Deck: A Comprehensive, Results-Driven Counseling Model

Salina, C., Girtz, S., Eppinga, J., Martinez, D., Blumer Kilian, D., Lozano, E.,...Shines, T. (2013). All hands on deck: A comprehensive, results-driven counseling model. *Professional School Counseling, 17*(1), 63-75. doi: 10.5330/PSC.n.2014-17.63

Abstract: A graduation rate of 49% alarmed Sunnyside High School in 2009. With graduation rates in the bottom 5% statewide, Sunnyside was awarded a federally funded School Improvement Grant. The "turnaround" principal and the school counselors aligned goals with the ASCA National Model through the program All Hands On Deck (AHOD), based on academic press, social support, and relational trust. In 2012, 78.8% of students graduated. This case study describes student success resulting from the counselor-led program AHOD.

Take-away: *School counselors can be a critical part of school improvement efforts in low-performing schools.*

Bringing Out the Brilliance: A Counseling Intervention for Underachieving Students

Berger, C. (2013). Bringing out the Brilliance: A counseling intervention for underachieving students. *Professional School Counseling, 17*(1), 86-96. doi: 10.5330/PSC.n.2013-17.80

Abstract: This study evaluated the impact of a small group counseling intervention designed for students who underachieve. The results of the study demonstrated significant improvement for ninth- and tenth-grade underachieving students in the areas of organizational skills, time management, and motivation. The author discusses implications and recommendations for school counselors working with underachieving students.

Take-away: *School counselors can effectively assist underachieving students using a small group intervention.*

At-Risk Ninth-Grade Students: A Psychoeducational Group Approach to Increase Study Skills and Grade Point Averages

Kayler, H., & Sherman, J. (2009). At-risk ninth-grade students: A psychoeducational group approach to increase study skills and grade point averages. *Professional School Counseling, 12* (6), 434-439. doi: 10.5330/PSC.n.2010-12.434

Abstract: The purpose of this article is to describe a large-scale psychoeducational study skills group for ninth-grade students whose academic performance is in the bottom 50 percent of their class. The ASCA National Model® (American School Counselor Association, 2005) was used as a framework for development, delivery, and evaluation. The authors found that a small-group counseling intervention strengthened studying behaviors as measured by pretest-posttest design. Additional results include promoting school counselor visibility and increasing and improving school counselor relationships with students, parents, and other stakeholders.

Take-away: *Targeted efforts by school counselors can improve students' learning behaviors, including study skills, time usage, and persistence.*

Closing The Gap: A Group Counseling Approach to Improve Test Performance of African-American Students

Bruce, A. M., Getch, Y. Q., & Ziomek-Daigle, J. (2009). Closing the gap: A group counseling approach to improve test performance of African-American students. *Professional School Counseling, 12* (6), 450-457. doi:10.5330/PSC.n.2010-12.450

Abstract: This article evaluated the impact of a group counseling intervention on African-American students' achievement rates during the spring administration of high-stakes testing at a rural high school in Georgia. Eighty percent of eligible students who participated in the intervention received passing scores on the four sections tested during the spring administration of the Georgia High School Graduation Tests (GHSGT), and all participating students received passing scores on the English Language Arts and Math sections of the GHSGT. Additionally, the achievement gap between African-American students and White students on the Enhanced Math narrowed during the 2007-2008 testing period, with 63.2% of African-American students achieving pass rates as compared to 70.5% of White students. The pass rate increased from the 38.7% pass rate among African-American students from the previous school year, indicating that the intervention was successful in improving pass rates on high-stakes testing. Implications for professional school counselors include utilizing the practice of group counseling and disaggregating data to promote achievement among underachieving student subsets.

Take-away: *School counselors can impact the achievement gap by examining school-wide data and using the data to deliver an effective group intervention.*

Student Success Skills: An Evidence-Based School Counseling Program Grounded in Humanistic Theory

Villares, E., Lemberger, M., Brigman, G., & Webb, L. (2011). Student Success Skills: An evidence-based school counseling program grounded in humanistic theory. *Journal of Humanistic Counseling, 50*, 42-55. doi: 10.1002/j.2161-1939.2011.tb00105.x

Abstract: The Student Success Skills program is an evidence-based, counselor-led intervention founded on a variety of humanistic principles. Five studies and a recent meta-analysis provide evidence that integrating human potential practices into the school by teaching students foundational learning skills strengthens the link between school counseling interventions and student achievement.

Take-away: *The Student Success Skills program results in substantial student gains in reading and math; school counselors can use this evidence-based program to improve students' achievement.*

College and Career Readiness

School Counselors As Social Capital: The Effects of High School College Counseling on College Application Rates

Bryan, J., Moore-Thomas, C., Day-Vines, N. L., & Holcomb-McCoy, C. (2011). School counselors as social capital: The effects of high school college counseling on college application rates. *Journal of Counseling and Development, 89* (2), 190-199. doi: 10.1002/j.1556-6678.2011.tb00077.x

Abstract: Using social capital theory as a framework, the authors examined data from the Educational Longitudinal Study of 2002 (Ingels, Pratt, Rogers, Siegel, & Stutts, 2004) to investigate how student contact with high school counselors about college information and other college-related variables influence students' college application rates. In addition to some college-related variables, the number of school counselors and student contacts were significant predictors of college application rates. Implications for school counselors and counselor training are included.

Take-away: *College counseling, as provided by school counselors, matters: high school students who saw their school counselor for college information were more likely to apply for college.*

Estimating Causal Impacts of School Counselors with Regression Discontinuity Designs

Hurwitz, M., & Howell, J. (2014). Estimating causal impacts of school counselors with regression discontinuity designs. *Journal of Counseling & Development, 92* (3), 316-327. doi: 10.1002/j.1556-6667.2014.00159.x

Abstract: This article presents a causal regression discontinuity framework for quantifying the impact of high school counselors on students' education outcomes. To demonstrate this method, the authors used data from the National Center for Education Statistics' Schools and Staffing Survey (SASS). Using high school counselor staffing counts and 4-year college-going rates collected through the SASS, the authors found that an additional high school counselor is predicted to induce a 10 percentage point increase in 4-year college enrollment.

Take-away: *Increasing the number of high school counselors in schools enhances the likelihood that students go on to enroll in college.*

Connecticut Professional School Counselors: College and Career Counseling Services and Smaller Ratios Benefit Students

Lapan, R. T., Whitcomb, S. A., & Aleman, N. M. (2012). Connecticut professional school counselors: College and career counseling services and smaller ratios benefit students. *Professional School Counseling, 16* (2), 117-124. doi: 10.5330/PSC.n.2012-16.124

Abstract: Results connect the implementation of the college and career counseling components of a comprehensive school counseling program and lower student-to-school-counselor ratios to a reduction in suspension rates and disciplinary incidents for Connecticut high school students. Principal ratings of college and career counseling services provided in their school extended benefits for students to include better attendance and graduation rates, as well as lower disciplinary incidents and suspension rates. This article highlights the importance of college and career counseling services and smaller ratios for promoting student success.

Take-away: *High school students who have more access to school counselors (i.e., lower student-school counselor ratios) and related college and career counseling services are more likely to graduate and less likely to have behavioral problems.*

Counseling and College Matriculation: Does the Availability of Counseling Affect College-Going Decisions Among Highly Qualified First-Generation College-Bound High School Graduates?

Pham, C., & Keenan, T. (2011). Counseling and college matriculation: Does the availability of counseling affect college-

going decisions among highly qualified first-generation college-bound high school graduates? *Journal of Applied Economics and Business Research, 1* (1), 12-24.

Abstract: This study examined a unique angle of the relationship between high school counseling and college matriculation by investigating the association between the availability of counseling services to first-generation students and the odds of a highly qualified student not enrolling in a four year college (referred to as a mismatch between qualifications and college attended). A sample of 1,305 highly qualified students from a large urban district in the United States was analyzed. The study found that the student-counselor ratio does not predict the odds of a highly qualified student not going to a four year college, but the first-generation student-counselor ratio does. A one percent decrease in the first-generation student-counselor ratio was associated with a 0.4 percent decrease in the odds that a highly qualified student missed the opportunity to attend a four year college. This study could help districts and administrators target the limited counseling services available currently in many urban school districts to first-generation students in order to increase the college-going rate of these students.

Take-away: *Highly qualified first-generation students are more likely to enroll in four year colleges if they have greater access to high school counselors (i.e., lower student-school counselor ratios).*

Who Sees the School Counselor for College Information?

Bryan, J., Holcomb-McCoy, C., Moore-Thomas, C., & Day-Vines, N. L. (2009). Who sees the school counselor for college information? *Professional School Counseling, 12* (4), 280-291. doi: 10.5330/PSC.n.2010-12.280

Abstract: Using the 2002 Educational Longitudinal Study database, a national survey conducted by the National Center of Education Statistics, the authors investigated the characteristics of students who seek out professional school counselors in order to receive college information. Results indicated that African Americans and female students were more likely to contact the school counselor for college information. In addition, students in high-poverty, large schools and schools with smaller numbers of counselors were less likely to seek school counselors for college information. School counselors' postsecondary aspirations for students also impacted students' contact with the school counselor. Implications for school counselors and future research are included.

Take-away: *Students in schools with fewer school counselors (i.e., large student-to-school counselor ratios) are less likely to see the school counselor for college information.*

School Counselors Supporting African Immigrant Students' Career Development: A Case Study

Watkinson, J. S., & Hersi, A. A. (2014). School counselors supporting African immigrant students' career development: A case study. *The Career Development Quarterly*, 62, 44-55. doi: 10.1002/j.2161-0045.2014.00069.x

Abstract: School counselors play a critical role in preparing adolescent immigrant students to be college and career ready by attending to the complex variables that promote and inhibit career development. This article provides an illustrative case study of a Somali immigrant student's educational journey to highlight the academic and familial challenges that she encountered while attending U.S. schools. Through this case study, the authors discuss the issues immigrant high school students experience and present culturally responsive practices that school counselors can use to address career development. These culturally responsive practices include developing a strong knowledge of students' backgrounds and cultures, designing small group interventions that are timely and sensitive to immigrant students' needs, and strengthening school-family partnerships.

Take-away: *School counselors can provide critical support and information to foster the career development needs of immigrant students.*

Providing College Readiness Counseling for Students with Autism Spectrum Disorders: A Delphi Study to Guide School Counselors

Krell, M., & Perusse, R. (2012). Providing college readiness counseling for students with autism spectrum disorders: A Delphi study to guide school counselors. *Professional School Counseling*, 16 (1), 29-39. doi: 10.5330/PSC.n.2012-16.29

Abstract: This study used the Delphi method to examine school counselors' roles for providing equitable college readiness counseling for students with autism spectrum disorders (ASD). Participants included an expert panel of 19 individuals with experience and knowledge in postsecondary transition for students with ASD.

Expert participants identified 29 tasks of school counselors for providing equitable college readiness counseling to students with ASD, such as encourage student involvement in the transition planning process, collaborate with parents, and conduct workshops for students with ASD and their parents about college transition. This article provides practical implications and recommendations based on the study results.

Take-away: *Strategies exist to help school counselors prepare student with autism spectrum disorders for college.*

Transitioning Hispanic Seniors from High School to College

Marsico, M., & Getch, Y. Q. (2009). Transitioning Hispanic seniors from high school to college. *Professional School Counseling*, 12 (6), 458-462. doi: 10.5330/PSC.n.2010-12.458

Abstract: Hispanic seniors who were on track to graduate in May 2006 were invited to participate in a program to help them make a successful transition from high school to college. Data indicated that this group might benefit from direct assistance in the college application process. The goal of the intervention was to work with the identified students during the fall semester and to increase the number of Hispanic students who applied to college. The program was evaluated by comparing the number of Hispanic students who applied to college by May 1, 2005, to those Hispanic seniors who applied to college by May 1, 2006. There was a 5% increase in the number of Hispanic seniors who applied to college by May 1, 2006, compared to May 1, 2005. Additionally, there was a 16% increase in Hispanic students who applied to a college by January 2006 compared to the previous year.

Take-away: *Intentional efforts from school counselors can increase the numbers of Hispanic students who apply for college.*

Identifying Exemplary School Counseling Practices in Nationally Recognized High Schools

Militello, M., Carey, J., Dimmitt, C., Lee, V., & Schweid, J. (2009). Identifying exemplary school counseling practices in nationally recognized high schools. *Journal of School Counseling*, 7 (13), 1-26. Retrieved from <http://www.jsc.montana.edu/articles/v7n13.pdf>

Abstract: The National Center for School Counseling Outcome Research (CSCOR) at the University of Massachusetts-Amherst studied exemplary practices of 18 high schools that received recognition for college preparation and placement in 2004 and 2005. Through interviews with key personnel at each of the high schools, the researchers generated a set of ten domains that characterize the work of the school counselor that seem to be related to improved student enrollment in post-secondary institutions.

Take-away: *School counselors play an important leadership role in high schools with excellent college preparation and placement records.*

Social-Emotional Development

Comprehensive School Counseling in Rhode Island: Access to Services and Student Outcomes

Dimmitt, C., & Wilkerson, B. (2012). Comprehensive school counseling in Rhode Island: Access to services and student outcomes. *Professional School Counseling, 16* (2), 125-135. doi: 10.5330/PSC.n.2012-16.125

Abstract: This study explored relationships among school counseling practices, secondary school demographics, and student outcomes in the state of Rhode Island during a 2-year period. The results showed strong and consistent correlations between increased amounts of school counseling services and positive student outcomes. Schools with higher percentages of students eligible for free or reduced-price lunch status and with higher percentages of minority students provided fewer comprehensive counseling services for their students.

Take-away: *The presence of comprehensive school counseling programs is linked to an array of positive student outcomes ranging from better attendance to a stronger sense of connection to school.*

Outcomes of a School-Wide Positive Behavioral Support Program

Curtis, R., Van Horne, J. W., Robertson, P., & Karvonen, M. (2010). Outcomes of a school-wide positive behavioral support program. *Professional School Counseling, 13* (3), 159-164. doi: 10.5330/PSC.n.2010-13.159

Abstract: School-wide positive behavioral support (SWPBS) programs are becoming an increasingly popular and effective way to reduce behavioral disruptions in schools. Results from a 4-year study examining the effects of an SWPBS program in a public elementary school indicated significant reductions in percentages of behavioral referrals, suspensions, and instructional days lost, but the effect sizes were small. Implications for school counselors and future research are discussed.

Take-away: *Research supports the value of school-wide positive behavioral support programs in improving the behavior of students; school counselors can play an important role in the success of these programs.*

Becoming Partners: A School-Based Group Intervention for Families of Young Children Who Are Disruptive

Amatea, E. S., Thompson, I. A., Rankin-Clemons, L., & Ettinger, M. L. (2010). Becoming partners: A school-based group intervention for families of young children who are disruptive. *Journal of School Counseling, 8*(36). Retrieved from <http://www.jsc.montana.edu/articles/v8n36.pdf>

Abstract: A multiple family discussion group program was implemented and evaluated by school counselors working with families of young children referred by their teachers for aggression and attention problems. The logic guiding construction of the program and the program's unique aspects are described. Outcome data revealed that the program was effective in reducing the children's hyperactive, defiant, and aggressive behavior and improving the parents' management skills. The advantages of school counselors conducting this program are discussed.

Take-away: *A family focused group intervention can be implemented by school counselors to decrease school behavior problems among young children.*

RECOGNIZE: A Social Norms Campaign to Reduce Rumor Spreading in a Junior High School

Cross, J. E., & Peisner, W. (2009). RECOGNIZE: A social norms campaign to reduce rumor spreading in a junior high school. *Professional School Counseling, 12* (5), 365-377. doi: 10.5330/PSC.n.2010-12.365

Abstract: This article studied changes in rumor spreading and perceptions of peers' rumor spreading among students at one public junior high school following a social norms marketing campaign. Results of the study show that perceptions of peer rumor spreading fell following the campaign, but self-reports of rumor spreading did not decrease. Results suggest that a social norms marketing campaign conducted by a professional school counselor and delivered to students in a junior high can reduce misperceptions of negative social behaviors.

Take-away: *Through intentional efforts, school counselors can positively influence the social norms that fuel destructive rumor spreading by junior high students.*

A High School Counselor's Leadership in Providing School-Wide Screenings for Depression and Enhancing Suicide Awareness

Erickson, A., & Abel, N. R. (2013). A high school counselor's leadership in providing school-wide screenings for depression and enhancing suicide awareness. *Professional School Counseling, 16* (5), 283-289. doi: 10.5330/psc.n.2013-16.283

Abstract: The prevalence of mental health issues and suicidal thoughts and actions among school-aged children and adolescents is a serious issue. This article examines the scope of the problem nationwide and provides a brief overview of the literature regarding the effectiveness of school-wide screening programs for depression and suicide risk. The authors describe a suicide prevention program that has been implemented by the first author (a high school counselor in Minnesota) that combines classroom guidance, screening,

and referrals for outside mental health services. This article includes recommendations for school counselors interested in implementing a school-wide screening and prevention program.

Take-away: *School counselors can provide leadership in the early identification and prevention of high school students with depression and suicidal thoughts.*

Use of Group Counseling to Address Ethnic Identity Development: Application With Adolescents of Mexican Descent

Malott, K. M., Paone, T. R., Humphreys, K., & Martinez, T. (2010). Use of group counseling to address ethnic identity development: Application with adolescents of Mexican descent. *Professional School Counseling, 13* (5), 257-267. doi: 10.5330/PSC.n.2010-13.257

Abstract: This article provides qualitative outcomes from a group counseling intervention whose goal was to facilitate the ethnic identity development of Mexican-origin youth. Outcomes revealed that participants perceived group participation as meaningful. Themes that emerged from the data included the importance of the relationship to engender change, growth in several aspects of ethnic identity (knowledge of culture, traits, and ethnic pride), and increased relational skills.

Take-away: *School counselors can assist students of Mexican descent in building relationships in school and becoming more comfortable with their ethnic identity.*

Steen, S. (2009). Group counseling for African American elementary students: An exploratory study. *Journal for Specialists in Group Work, 34* (2), 101-117. doi: 10.1080/01933920902791929

Abstract: This article describes a group counseling intervention promoting academic achievement and ethnic identity development for twenty fifth grade African American elementary students. The Multigroup Ethnic Identity Measure (MEIM) scores of students participating in the treatment group improved significantly over those in the control group. Implications for school counselors and suggestions for future research are discussed.

Take-away: *Preliminary evidence indicates school counselors can use a culturally-sensitive group intervention to enhance the ethnic identity of African American elementary school boys.*

Multiple Impacts

Reback, R. (2010). Schools' mental health services and young children's emotions, behavior, and learning. *Journal of Policy Analysis and Management, 29* (4), 698-727. doi: 10.1002/pam

Abstract: Recent empirical research has found that children's noncognitive skills play a critical role in their own success, young children's behavioral and psychological disorders can severely harm their future outcomes, and disruptive students harm the behavior and learning of their classmates. Yet relatively little is known about widescale interventions designed to improve children's behavior and mental health. This is the first nationally representative study of the provision, financing, and impact of school-site mental health services for young children. Elementary school counselors are school employees who provide mental health services to all types of students, typically meeting with students one-on-one or in small groups. Given counselors' nonrandom assignment to schools, it is particularly challenging to estimate the impact of these counselors on student outcomes. First, cross-state differences in policies provide descriptive evidence that students in states with more aggressive elementary counseling policies make greater test score gains and are less likely to report internalizing or externalizing problem behaviors compared to students with similar observed characteristics in similar schools in other states. Next, difference-in-differences estimates exploiting both the timing and the targeted grade levels of states' counseling policy changes provide evidence that elementary counselors substantially influence teachers' perceptions of school climate. The adoption of state-funded counselor subsidies or minimum counselor-student ratios reduces the fraction of teachers reporting that their instruction suffers due to student misbehavior and reduces the fractions reporting problems with students physically fighting each other, cutting class, stealing, or using drugs. These findings imply that there may be substantial public and private benefits derived from providing additional elementary school counselors.

Take-away: *Multiple sources of evidence indicate that expanding school counseling services in elementary schools is associated with improvements in student learning, behavior, and mental health.*

Are School Counselors an Effective Educational Input?

Carrell, S. E., & Hoekstra, M. (2014). Are school counselors an effective educational input? *Economic Letters, 125*, 66-69. doi: 10.1016/j.econlet.2014.07.020

Abstract: We exploit within-school variation in counselors and find that one additional counselor reduces student misbehavior and increases boys' academic achievement by over one percentile point. These effects compare favorably with those of increased teacher quality and smaller class sizes.

Take-away: *Stronger presence of school counselors in elementary schools reduces misbehavior and significantly improves boys' academic achievement.*

Carey, J., Harrington, K., Marin, I., & Hoffman, D. (2012). A state-wide evaluation of the outcomes of the implementation of ASCA National Model school counseling programs in rural and suburban Nebraska high schools. *Professional School Counseling, 16* (2), 100-107. doi: 10.5330/psc.n.2012-16.100

Abstract: A statewide evaluation of school counseling programs in rural and suburban Nebraska high schools investigated which features of the ASCA National Model were related to student educational outcomes. The authors used hierarchical linear regression and Pearson correlations to explore relationships between program characteristics and student outcomes. Analyses suggested that school counseling program features accounted for statistically significant portions of the variance in a number of important student outcomes. These findings provide support for previous studies linking benefits to students with the more complete implementation of a comprehensive developmental guidance program. Implementing features of the ASCA National Model was associated with improved student outcomes.

Take-away: *Fully implemented comprehensive school counseling programs with favorable student-to-school counselor ratios are associated with a range of positive student educational and behavioral outcomes.*

School Counseling Outcome: A Meta-Analytic Examination of Interventions

Whiston, S. C., Tai, W. L., Rahardja, D., & Eder, K. (2011). School counseling outcome: A meta-analytic examination of interventions. *Journal of Counseling and Development, 89* (1), 37-55. doi: 10.1002/j.1556-6678.2011.tb00059.x

Abstract: The effectiveness of school counseling interventions is important in this era of evidence-based practices. In this study, Meta-Analysis 1 involved treatment-control comparisons and Meta-Analysis 2 involved pretest-posttest differences. The overall average weighted effect size for school counseling interventions was .30. The study examined whether pertinent moderator variables influenced effect sizes. The pretest-posttest effect size was not significant, so moderator analyses were conducted on treatment-control comparisons. Analyses of moderator variables indicated school counseling program activities or interventions varied in effectiveness.

Take-away: *In general, school counseling interventions have a positive effect on students, though more research is needed and not all interventions appear to be equally effective.*

Review of School Counseling Outcome Research

Whiston, S. C., & Quinby, R. F. (2009). Review of school counseling outcome research. *Psychology in the Schools, 46* (3), 267-272. doi: 10.1002/pits.20372

Abstract: This article is somewhat unique in this special issue as it focuses on the effectiveness of an array of school counseling interventions and not solely on individual and group counseling. In summarizing the school counseling outcome literature, the authors found that students who participated in school counseling interventions tended to score on various outcome measures about a third of a standard deviation above those who did not receive the interventions. School counseling interventions produced quite large effect sizes in the areas of discipline, problem solving, and increasing career knowledge. The effect sizes were smaller, but significant, related to school counseling interventions' impact on academic achievement. Surprisingly little school counseling research was found related to individual counseling. Concerning guidance curriculum, small groups were more effective than interventions that involved entire classrooms. Furthermore, outcome research reflects that group counseling can be effective with students who are experiencing problems and difficulties.

Take-away: *Research supports the value of a range of interventions delivered by school counselors, with particular value associated with group counseling interventions.*

Maximizing School Counselors' Efforts By Implementing School-Wide Positive Behavioral Interventions and Supports: A Case Study from the Field

Goodman-Scott, E. (2013). Maximizing school counselors' efforts by implementing school-wide positive behavioral interventions and supports: A case study from the field. *Professional School Counseling, 17* (1), 111-119.

Abstract: School-Wide Positive Behavioral Interventions and Supports (PBIS) are school-wide, data-driven frameworks for promoting safe schools and student learning. This article explains PBIS and provides practical examples of PBIS implementation by describing a school counselor-run PBIS framework in one elementary school, as part of a larger, district-wide initiative. The author discusses implications for school counselors, including maximizing school counselors' efforts to best serve every student by integrating PBIS into existing school counseling programs.

Take-away: *School counselors can positively impact student learning and behavior in elementary schools by taking key roles in school-wide behavior support systems.*

The Achieving Success Everyday Group Counseling Model: Fostering Resiliency in Middle School Students

Rose, J., & Steen, S. (2014). The Achieving Success Everyday group counseling model: Fostering resiliency in middle school students. *Professional School Counseling, 18* (1), 28-37.

Abstract: This article discusses a group counseling intervention used to develop and foster resiliency in middle school students by implementing the Achieving Success Everyday (ASE) group counseling model. The authors aimed to discover what impact this group counseling intervention, which focused on resiliency characteristics, would have on students' academic and personal-social success. To evaluate this, the authors used both qualitative and quantitative data. The results showed that some students achieved an increase in their GPA and personal-social functioning following the intervention. The article presents implications for practice and ideas for future research.

Take-away: *School counselors can use a research-supported group counseling model to improve the academic and social functioning of middle school students.*

The Achieving Success Everyday Group Counseling Model: Implications for Professional School Counselors

Steen, S., Henfield, M. S., & Booker, B. (2014). The Achieving Success Everyday group counseling model: Implications for professional school counselors. *Journal for Specialists in Group Work, 39* (1), 29-46. doi: 10.1080/01933922.2013.861886

Abstract: This article presents the Achieving Success Everyday (ASE) group counseling model, which is designed to help school counselors integrate students' academic and personal-

social development into their group work. We first describe this group model in detail and then offer one case example of a middle school counselor using the ASE model to conduct a group counseling intervention in a school setting. Finally, implications for school counselors are presented.

Take-away: *The ASE group counseling model has been well-supported by research and can be used by school counselors to improve the academic and personal-social outcomes of K-12 students.*

The Brotherhood: Empowering Adolescent African-American Males Toward Excellence

Wyatt, S. (2009). The Brotherhood: Empowering adolescent African-American males toward excellence. *Professional School Counseling, 12* (6), 463-470. doi: 10.5330/PSC.n.2010-12.463

Abstract: A review of the literature reveals that African-American males do not achieve at the same academic levels as their White counterparts. This article reports the effectiveness of a school-based male mentoring program established by a professional school counselor in an urban high school that formed a relationship of support for male students enhancing academic achievement. The program incorporates the principles of the ASCA National Model®, empowerment theory, and Nguzo Saba. Results indicate that participation in a mentoring program can improve student academic achievement and foster personal and social growth and aspirations of success.

Take-away: *School counselors can develop themed counseling and mentoring groups to improve outcomes for students from marginalized groups.*



THERE AND BACK AGAIN - A COUNSELOR'S TALE



My Takeaway's:

- Spoke with 124 out of 155 Students (6th-12th graders)
- Lots of fun things were done over the summer by students and villages
- The need for the Student Log in Experiencing Out
- Passing off Standards
- Every student saw their Education Map (Snapshot Matrix)
- Please update the Top Level Standard for your students

Heavy Equipment Operator
Nurse Army Work With Kids
Military Dog Trainer Village Worker
Engineer Commercial Fisherman
Mechanic
Author Yup'ik Language Teacher Military Therapist
Marines Welder Teacher
Family DJ Poet Actor Zoologist Wildlife Biologist
Teach Sign Language Nurser Doctor Construction Worker
Math Teacher Guide Psychologist Shoe Designer PT Police Officer
Scientist Gang Member Pilot Midwife Reading Teacher
Carpenter Electrician Personal Trainer Office Work
Marine Biologist Counselor CNA Coast Guard Camp Minister
Health Aide Office Assistant Ballet Teacher Football Player
IT Operator Stop Motion Animator Paleontologist
Endrochronologist OT PA Video Game Programmer
Navy Power Plant Operator Cosmetologist
Preschool Teacher Basketball Player Firefighter
Photographer Chef Fishing Guide
Veterinarian Astronaut Coffee Shop Owner

Now What?

- Counseling Update E-mail
- 31 more student meetings
- Counseling Lessons coming your way
- Please contact me to do live lessons with your class or student
- Secondary Staff will be receiving recommendations on standards to pass off from my findings with the student meetings.
- Meeting with 6th-12th graders in January and April
- Please like and share my Facebook page: [LPSD Counseling](#)
- Any questions on CA standards or Experiencing Out, please reach out to myself, Bill, or Kate Cornell.



18-19 NEEDS ASSESSMENT RESULTS

Top 8 Lesson Topics from Teacher Responses

- Listening and Following Directions
- Managing Time
- Ignoring Distractions
- Social Filtering (Should I say it or should I think it)
- Respecting Others
- Responding to Incidents of teasing/bullying
- Resolving Conflicts
- Including Others

Top 6 Lesson Topics from Principal Responses

- Setting and Measuring Goals
- Recognizing Strengths and Weaknesses
- Social Filtering (Should I say it or should I think it)
- Respecting Others
- Resolving Conflicts
- Awareness of a wide variety of career options

Specific Concerns/Suggestions from Teachers

- Dealing with death, dealing with explosive and unstable households, recognizing and standing up to the fact that just because they are the older siblings that they did not have children and therefore should not have to act as mom or dad and how to say that to parents, where to find help.*
- How to deal with bullying in a small school, healthy relationships (romantic)*
- That violence and threatening is not a way to deal with problems.*
- Taking school work seriously, not rushing through it or skimming over it just to be finished.*
- Our school is focusing on eliminating "hurtful humor" and "sarcasm".*
- We are focusing on hurtful humor and sarcasm. anything that can include those things would be nice.*
- Handling frustrations, attempting difficult problems, focus*
- Setting goals/having a vision for the future would also benefit these kids.*
- Mindfulness*
- Communicating your needs in a respectful way.*

-While I don't get to know all of the students really well, I think it would be really beneficial to talk about including everyone for all grades including the elementary and the high school.

-We have a large class this year (16) so just working together and getting used to a large group of students

-I think it would help the K-2 class to learn how to be supportive of students with disabilities and not be mean to them (like snatching things out of their hands) or exclude them during play.

-Self efficacy.

Specific Concerns/Suggestions from Principals

-Vision for their future, You Can Do it, Work Ethic, How to have a positive attitude even when my situation is stinky, Persistence to success, what is excellence?

-Dealing with domestic violence

-Appropriate relationships/sexual harassment, coping skills: how to deal with depression and boredom without using substances

-Drug, alcohol, and tobacco. Also Scholarship information.

The School Counselor and Comprehensive School Counseling Programs

(Adopted 1988; revised 1993, 1997, 2005, 2012, 2017)

The American School Counselor Association (ASCA) Position

School counselors design and deliver comprehensive school counseling programs that improve a range of student learning and behavioral outcomes (Carey & Dimmitt, 2012). These programs are comprehensive in scope, preventive in design and developmental in nature. “The ASCA National Model: A Framework for School Counseling Programs” (ASCA, 2012a) outlines the components of a comprehensive school counseling program. The ASCA National Model brings school counselors together with one vision and one voice, which creates unity and focus toward improving student achievement and supporting student development.

The Rationale

A comprehensive school counseling program is an integral component of the school’s mission. Comprehensive school counseling programs, driven by student data and based on the ASCA National Model:

- ensure equitable access to a rigorous education for all students
- identify the knowledge and skills all students will acquire as a result of the K–12 comprehensive school counseling program
- are delivered to all students in a systematic fashion
- are based on data-driven decision making
- are provided by a state-credentialed school counselor

Effective school counseling programs are a collaborative effort between the school counselor, families, community stakeholders and other educators to create an environment resulting in a positive impact on student achievement. Education professionals, including school counselors, value and respond to the diversity and individual differences in our societies and communities in culturally sensitive and responsive ways. Comprehensive school counseling programs in both the brick-and-mortar and virtual settings ensure equitable access to opportunities and rigorous curriculum for all students to participate fully in the educational process.

One study found that schools designated as Recognized ASCA Model Program (RAMP) schools had significantly higher schoolwide proficiency rates in English as compared with the control schools (Wilkerson, Perusse, & Hughes, 2013). This same study also found four-year longitudinal results indicating a significant positive difference between RAMP-designated elementary schools and their control schools in math. “Findings provide support for the impact of comprehensive, data-driven, accountable school counseling programs at the elementary level...” (Wilkerson et al., 2013, p. 172).

According to Lapan (2012), “When highly trained, professional school counselors deliver ASCA National Model comprehensive school counseling program services, students receive measurable benefit” (p. 88).

The School Counselor’s Role

School counselors focus their skills, time and energy on direct and indirect services to students. To achieve maximum program effectiveness, ASCA recommends a student-to-school-counselor ratio of 250:1. Although ratios vary across states, school districts and even grade levels, the growing body of research as summarized by Carey and Martin (2015) supports that implementation of comprehensive school counseling programs positively affects outcome data (e.g., student achievement and discipline referrals) at all grade levels.

ASCA also recommends that school counselors spend 80 percent or more of their time in direct and indirect services to students. These direct and indirect activities should come from the ASCA National Model rather than inappropriate duties assigned to school counselors as listed in the ASCA National Model Executive Summary (2012b). The 20 percent or less of the school counselor’s time should be focused on program and management planning including:

- Developing an annual plan
- Results reports and data projects

- School counseling program assessment
- Other activities as determined by the school counselor and administrator when developing the annual plan

Duties that fall outside of the school counselor framework as described in the ASCA National Model should be limited and performed by other school staff to support a school’s smooth operation and allow school counselors to continue to focus on students’ academic, career and social/emotional needs. Fair-share responsibilities should not preclude implementing and managing a comprehensive school counseling program.

School counselors participate as members of the educational team and use the skills of leadership, advocacy and collaboration to promote systemic change as appropriate. The framework of a comprehensive school counseling program consists of the following four components: foundation, management, delivery and accountability. See “The ASCA National Model: A Framework for School Counseling Programs” for more detailed information.

FOUNDATION

School counselors create comprehensive school counseling programs that focus on student outcomes, teach student competencies and are delivered with identified professional competencies (ASCA 2012c).

- Program Focus: Developing personal beliefs, a vision statement and a mission statement with program goals measuring the vision and mission statements.
- Student Standards: Effective school counseling programs look at three developmental domains for students as well as state and district initiatives. These three domains include:
 - Academic
 - Career
 - Social/emotional
- Professional Competencies: The school counselor competencies outline the knowledge, attitudes and skills that ensure school counselors are equipped to meet the profession’s rigorous demands. See the ASCA Ethical Standards for School Counselors for specific information to guide school counselors’ decision making and standardize professional practices.

MANAGEMENT

School counselors incorporate organizational assessments and tools that are concrete, clearly delineated and reflective of the school’s needs. See the ASCA National Model (2012) for more detailed information. Assessments and tools include:

- School counselor competency and school counseling program assessments
- Use-of-time assessments
- Annual agreements
- Advisory councils
- Use of data to measure the program as well as to promote systemic change
- Curriculum, small group and closing-the-gap action plans
- Annual and weekly calendars

DELIVERY

School counselors deliver a comprehensive school counseling program in collaboration with students, families, school staff and community stakeholders. The ASCA National Model (2012) and the ASCA National Model Implementation Guide (2016) have specific details and examples about each of the following areas:

Direct Services With Students

Direct services are face-to-face or virtual interactions between school counselors and students and include the following:

- School counseling core curriculum
- Individual student planning
- Responsive services

Indirect Services for Students

Indirect services are provided on behalf of students as a result of the school counselors’ interactions with others including:

- Referrals for additional assistance
- Consultation and collaboration with families, teachers, other educators and community organizations

- Other activities that fall in line with the appropriate duties of a school counselor as detailed in this statement and in the ASCA National Model (2012)

ACCOUNTABILITY

To demonstrate the effectiveness of the school counseling program in measurable terms, school counselors:

- Analyze school and school counseling program data to determine if students are different as a result of the school counseling program
- Use data to show the impact of the school counseling program on student achievement, attendance and behavior
- Analyze school counseling program assessments to guide future action and improve future results for all students

The school counselor's performance is evaluated on basic standards of practice expected of school counselors implementing a comprehensive school counseling program. There are three sections within this component, and each section has various tools for analysis. These sections and tools as listed in the ASCA National Model (2012) are:

- Data analysis: school data profile analysis and use-of-time analysis
- Program results: curriculum results report, small-group results report, closing-the-gap results report
- Evaluation and improvement: four components
 - Self-analysis of the school counselor's strengths
 - Self-analysis of the school counseling program's strengths
 - Evaluation of the school counselor's performance by administration using the school counselor performance appraisal
 - Review of the program goals created at the beginning of the school year

Trish Hatch (2014) discussed intentional guidance as "a deliberate act by a school counselor to guide, lead, direct or provide purposeful interventions for students in need academically, personally or socially" (p. 37). Becoming proficient at using data will help school counselors efficiently serve their students and have intentional guidance or counseling services.

Summary

School counselors in both the brick-and-mortar and virtual/online environments develop and deliver comprehensive school counseling programs supporting and promoting student achievement and standardizing the measurement of program effectiveness. As outlined in the ASCA National Model (2012), these programs include a systematic and planned program delivery involving all students and enhancing the learning process. The comprehensive school counseling program is supported by appropriate resources and implemented by a credentialed school counselor. The ASCA National Model brings school counselors together with one vision and one voice, which creates unity and focus toward improving student achievement and supporting student development.

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Date: December 2, 2018
To: Lake and Peninsula School Board
From: Ty Mase
Re: Superintendent's Report – December 2018

I. Tanalian Lynx Win State Mix 6 Volleyball and the State Academic Award!



II. Bristol Bay Regional Career and Technical Education Program: BBRCTE program graduate, Jenny Shryock has just successfully completed her first phase and we look forward to her planning and running the remaining phases. Our new Governor has a passion for CTE and we look forward to increased support on the state level. I am also happy to report that at the last Dillingham City School Board meeting, the board voted 5-0 to join our CTE Consortium! A great step forward for the program.

- ✓ March 17-22: Applied Business, Culinary, Basic Marine Training, Intro to Healthcare Careers, Certified Nurse Aide
- ✓ April 28-May 3: Non-Destructive Training, Sport Fishing and Lodge Operation, Allied Health, Certified Nurse Aide Part B

IV. Intent to Enroll Process: As we near the end of the first semester we have to start shifting gears and thinking about next school year. Foremost on our minds will be budget and staffing. Unfortunately, we will have to take a close look at school sites that are near or below 10 students. Enrollment forms will be dispersed and presented to the board during our March meeting.

V. Northern Journeys: This past fall LPSD was invited to take part in the Northern Journeys program. Bill Cornell is taking the lead and we look forward to working with ASCA in supporting our teachers and our new subsistence calendar.

Some background - In 2014, the Alaska State Council on the Arts (ASCA) became one of a handful of sites invited by the Margaret A. Cargill Philanthropies (MACP) to plan for a site-based partnership in support of teachers in Alaska. The intended outcomes of these partnership are: (1) More new Alaska teachers are recruited and prepared to demonstrate competence and confidence in teaching in and through arts and cultures; (2) More early career Alaska teachers are supported and retained who demonstrate competence and confidence in teaching in and through arts and cultures; (3) A sustainable, balanced collaboration across higher education, K – 12 and arts partners is built, focusing on teacher development in and through arts and cultures.

VI. Alaska’s Developmental Profile: Last year we celebrated our Alaska Development Profile results and the fact that the Board, Borough and our Communities have fought to keep a comprehensive preschool program in LPSD. Again, your investment has paid off with our results being some of the highest in the State. While our numbers are small, there is no arguing the fact that we are definitely preparing our students for their K-12 experience.

2017-2018 Alaska Development Profile District-Level Results Kindergarten Students Only

District	Student Count	Percentage of Students Who Consistently Demonstrated...	
		All 13 Goals	At Least 11 of the 13 Goals
<i>Statewide</i>	9,718	17.6%	30.4%
Alaska Gateway	26	15.4%	34.6%
Aleutian Region	4	*	*
Aleutians East	11	27.3%	45.5%
Anchorage	3,681	15.7%	26.8%
Annette Island	26	<=10%	<=10%
Bering Strait	148	16.9%	27.0%

Bristol Bay	4	*	*
Chatham	12	<=20%	41.7%
Chugach	23	26.1%	39.1%
Copper River	32	21.9%	37.5%
Cordova	21	33.3%	47.6%
Craig	32	21.9%	46.9%
Delta/Greely	69	39.1%	44.9%
Denali	45	46.7%	73.3%
Dillingham	33	<=10%	12.1%
Fairbanks North Star	1,069	17.2%	31.7%
Galena	102	33.3%	66.7%
Haines	22	59.1%	77.3%
Hoonah	10	<=20%	<=20%
Hydaburg	8	<=25%	<=25%
Iditarod Area	19	15.8%	42.1%
Juneau	298	22.1%	31.9%
Kake	14	<=20%	<=20%
Kashunamiut	19	<=20%	<=20%
Kenai Peninsula	664	19.7%	33.6%
Ketchikan Gateway	171	17.0%	24.0%
Klawock	9	<=25%	<=25%
Kodiak Island	183	18.0%	31.1%
Kuspuk	34	<=10%	14.7%
Lake and Peninsula	30	46.7%	73.3%
Lower Kuskokwim	317	3.5%	15.5%

Lower Yukon	181	2.8%	6.1%
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Matanuska-Susitna	1,404	19.6%	32.7%
Nenana	71	36.6%	59.2%
Nome	69	7.2%	17.4%
North Slope	165	9.7%	26.7%
Northwest Arctic	174	12.1%	27.0%
Pelican	0	n/a	n/a
Petersburg	42	28.6%	38.1%
Pribilof	2	*	*
Saint Mary's	14	<=20%	<=20%
Sitka	96	55.2%	76.0%
Skagway	2	*	*
Southeast Island	11	27.3%	27.3%
Southwest Region	65	6.2%	13.8%
Tanana	5	<=40%	<=40%
Unalaska	32	43.8%	65.6%
Valdez	48	27.1%	66.7%
Wrangell	26	19.2%	26.9%
Yakutat	5	<=40%	<=40%
Yukon Flats	21	38.1%	42.9%
Yukon-Koyukuk	115	31.3%	53.9%
Yupitit	34	<=10%	8.8%

Note 1: The Alaska Developmental Profile is an observational tool administered by teachers to all kindergarten students at the beginning of the school year. Teachers are encouraged to complete a profile for each student during the first four weeks of the school year. Teachers provide a rating for each student in 13 goals within five domains. A student "consistently demonstrates" a goal if they are generally able to demonstrate the indicative skills and behaviors of the goal 80 percent or more of the time.



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, 2018

To: Lake and Peninsula School Board

From: Tim McDermott

Re: Maintenance Report

With three months of this school year behind us and Christmas just a few weeks away Maintenance is settled into operations. These operations continue to be supported by emerging local determination. Maintenance could not function without this consciousness and support. At nearly every site, from the top down, I am seeing a universal awareness of the facilities and experiencing a different level of communication and responsibility. This effort, this culture of thinking if you will, needs to be recognized and encouraged. Thank you to the principals, staff, students, and communities for the continuing input, communications, and for your patience.

The recent September 2018 fire marshal inspection resulted in the need to extend the fire sprinkler systems into the unsprinklered gym storage areas at Kokhanok, Igiugig, and Chignik Lagoon along with the replacement of quite a few of the fire extinguishers districtwide. These materials have been purchased and are being staged. This work is scheduled to be executed sometime this month.

The maintenance workforce has been bolstered by the hire of the Shipping and Receiving position at King Salmon. This position has been vacant for nearly a year. Olaf O'Domin was hired into the position effective November 1st after working in a temporary capacity since early September and is a welcome addition.

Between now and the end of the month preparations continue for the January 2019 Preventive Maintenance Site Visit by the Department of Education/Facilities. The ongoing daily cleaning and maintenance necessary for the safety and health of the facilities is being supported by Ron Richter, 10 month hire based out of Port Alsworth, and Carl Adams in a ten month position as a field mechanic. These efforts are being supplemented by the temporary hire of Issac Van Houten, who lives in Anchorage and travels to the sites on a time-on time-off basis as needed.

The temperatures have been unseasonably warm, we have had volcanic eruptions and now an earthquake. Why would anyone want to live anywhere else? Everyday is an adventure and as the Christmas break approaches the Maintenance Department wishes everyone a safe and happy holiday season. Please be safe and do not hesitate to contact us via email, through the maintenance helpdesk (maintenance@lpsd.com), or by our individual cell phones.

Date: November 29, 2018
To: LPSD School Board Members
From: Bill Cornell
Re: Curriculum: October-December 2018

October Inservice

A couple big items- Reach for Reading, and MAP Test Training- were main focuses at Inservice. One full day of training committed to each of these topics allowed teachers to gain a much deeper understanding of how these programs should be used in the district. There was also a half-day session on Helping Traumatized Students Learn to help keep the practice of Self-Regulation active in the district, along with collaborative sessions, mandatory training to meet state and federal requirements, site time on a daily basis to reflect on take-aways, and a productive open discussion on district direction with all staff.

The highlight of the week was Teacher Appreciation Night at Bear Trail Lodge. It was a wonderful time to socialize, share some great food, and feel appreciated. There were many comments on how much teachers appreciated this recognition.

October-December Professional Development

November Late Start: We offered three sessions on November 5 for our late-start Monday: iPads and Apple TVs in the Classroom, Houghton Mifflin *Collections*, and 8 Standards for Mathematical Practice. With October Inservice focusing on big-ticket items impacting the whole staff, allowing for a few breakout sessions during the late-start let us focus on some of the needs of individual groups of teachers.

December Late Start: The focus for December's late start will be the Danielson Framework for Teaching. This is in support of staff requests, and will allow us to look at our evaluation process and the professional growth that hopefully comes about as a result of it.

The feedback I am receiving after three late-start Mondays is that bringing back a 1.5-hour professional development session once per month has been very helpful. This time allows us to focus on specific topics and provide professional development that we otherwise would not receive.

New Teacher Induction Course

I continue to meet with new teachers on a weekly basis to discuss a variety of topics. Since we started this course two years ago, it has allowed an avenue for discussions and professional development that is specific to new teachers. The course will go through mid-December, but I will continue to support new staff throughout the year.

Curriculum

Reach for Reading (Levels 0-6) and Collections (Levels 6-8): We are still devoting a significant amount of time to supporting our new reading curricula, and it is paying off. Teachers and students are really liking Reach for Reading and Collections! Our next steps are to continue to provide support to individual teachers on an as-needed basis, provide professional development during late-start Mondays, and work on providing guides to teachers on how to best implement the curriculum in our Standards Based

System. Amber Kresl continues to provide excellent support as LSPD's Reading Specialist.

ANSEP Middle School Academy: We continue to meet with ANSEP and BBNC partners on a monthly basis to discuss next summer's Middle School Academy. I have also met with ANSEP to work on having the M.S.A. activities aligned to LPSD science standards. This will be beneficial to our students who participate by allowing them to receive credit for the standards they complete while at the academy.

Possible partnering with UAA and Northern Journeys: I met with Laura Forbes with the Alaska State Council on the Arts, and Allison Wilson with UAA in October to discuss the possibility of forming a long-term partnership that would support new teachers, student teachers, and tutors in integrating arts and culture in instruction. There is a possibility of significant, long-term funding through this project. The initial meeting left me optimistic.

PowerSchool Assessments: Hannah Middleton, Jim Dube, Matthew Stark, and I spent a morning receiving training on a program within PowerSchool that would allow us to digitize End of Level Assessments. This could allow us an opportunity to better align our assessments with how students are currently being tested through MAP and PEAK Testing, and allow for a much easier format of administering tests.

Distance Classes

With the teacher resignation in PTH, we needed to staff Level 6 Math. Alex Sipherd from PTH picked up the class. Many thanks to him for stepping in.

We met with Shaun Streyle, Copper River School District's Assistant Superintendent, to discuss their format for delivering online classes. In the past, they have hired two people to cover all Language Arts and Math instruction for their high school students. Staffing all levels needed in Reading and Math Levels 6-10 continues to be a challenge in our district, and CRSD's format of having one teacher teach multiple sections of a content area might be a way to improve our program in the future.

Overall, the technology supports that are in place for distance classes this year are stronger than they have been in the past. PowerSchool Class Pages, and BlackBoard Collaborate have been very successful in providing the technology platform for our online classes. Our program continues to be a progressive way of approaching instruction in our small sites.

As always, feel free to contact me at 571-1211, or via email at bcornell@lpsd.com, if you have any curriculum related questions.

Technology Director's Report December 2018

Last month I gave a report that was a reflection on what we've been doing and have accomplished. This month I want to look forward a bit and share some of our plans/goals for the year.

Professional Development

All employees participate in some sort of professional development each year to stay current on best practices. With that being said it would be difficult to find an area that sees more change, or faster-paced change, than technology. I've let the tech team know that I'm committed to our collective and individual professional development and support getting as much training as we can. Sometimes that will be attending a conference, at other times that might be self-study. Regardless of the method used, I want to be sure we are allocating adequate resources to enhance our job knowledge so we can continue providing a high level of service and support for students & staff.

Documentation

Over the past few years we've significantly increased the documentation associated with the technology department. One of my goals is to expand the depth and breadth of this documentation...not just policies and procedures but also some of the "hows" and "whys" of what we do.

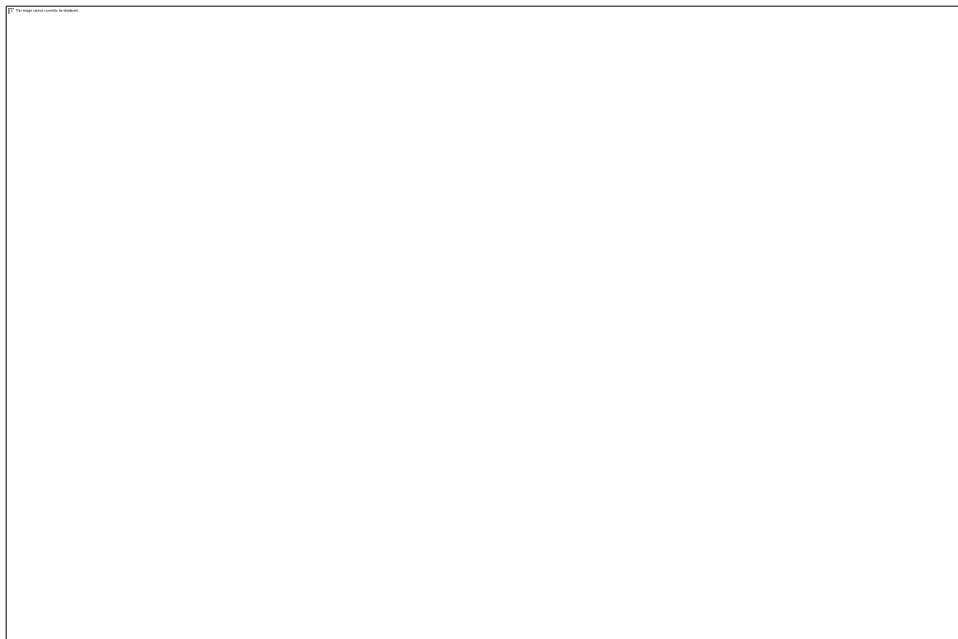
Cybersecurity

Education, particularly K-12, has been a target of hackers for years, but the number of such cyber attacks is growing. We are taking a close look at our systems and vulnerabilities and will be developing plans to mitigate risks & reduce downtime. One component of our plan will be ongoing staff training to recognize and avoid phishing emails. This is the main attack vector for hackers, so if we can help staff recognize and report phishing attempts we can reduce the likelihood of being victimized.

Activity Report –LPSD– October, 2018

To: Superintendent Ty Mase
and LPSD School Board Members

From: Ed Lester, Activity Director



Outstanding Activities and Events

Mix three volleyball has started the district tournament will be held in Port Alsworth November 12th-13th.

Mix-Six Volleyball has been going strong with both LPSD teams playing some great games. Port Alsworth has had some great play winning the Niko tournament against some powerhouse teams from across the state.

The Youth Leadership conference has selected a few LPSD students to attend. Paul Clay of Newhalen will be presenting his service project of collecting fall fish for elders while at the conference.

Technology Progress

I am currently working with Matthew Stark to build up the capacity of streaming events in LPSD.

Volunteer Report

Katie Hanson and Sheena Ishnook have done a wonderful job reffing volleyball games for us the past few weekends.

Student and Staff Safety

Cold weather gear was put into effect on October 30th 2018. All LPSD travelers need to wear proper winter gear which includes: hat, jacket, gloves, snow pants, and boots. Also remember, that anytime, if you are ever not comfortable flying it is your responsibility to decline the flight.

ASAA Update

➤ Arbiter Athlete: Discussed the implementation of Arbiter Athlete. For the most part, the system is being well received. Some schools are having issues with registering coaches and getting students and parents to create account. Several schools/districts have expressed interest in utilizing the system to track junior high students as well. Arbiter has agreed to allow this based on a per student fee. ASAA is willing to coordinate the collections, but would need the schools/district to bear the additional cost. Currently that is believed to be approximately \$5 per student.

➤ E-sports Update: discussed how several school district are working with the Electronic Gaming Federation to begin the process of starting “gaming” as an activity. Currently there appears to be 17 schools involved from Regions 2, 3, 4, 5 and 6 expressing interest. The Executive Director believes the Board will receive a request to sanction the activity by the end of the school year.

➤ ESSS and Affiliate Member Policy: discussed the need to develop the policy to formalize the current ESSS policy. This system would allow very small member schools to form a permanent co-op program. This would have the benefit of allowing them to co-op for individual sports, not have to make an annual application and save some membership fees. Also discuss developing an Affiliate member category for non-member alternative schools, in order for them to register students for non-championship activities.

Topics for December 2-3, 2018 Board Meeting that can affect LPSD:

- Volleyball Classification
- Arbiter Athlete
- Future State Tournament Rotations
- State Tournament Bids

- DI and DII Wrestling 2019-2021
- DI and DII Track & Field 2020-2022
- First Aid, Concussion and SCA expiration dates
- ESSS and Affiliate School policies
- Endowment Games
- 2019-2020 Activities Calendar

All-Tourney:**Girls**

Erica Aaberg	NON	9
Meghan Jones	LAG	7
Tasha Christiansen	PTH	6
Katelyn Kosbruk	PVL	5
Natasha Hobson	NEW	5
Kaia Beebe	PTA	5

Boys

Isaac Washington	LAG	7
Caleb Alsworth	PTA	7
Wade Delkittie	NON	5
Severin Shangin	PTH	5
Paul Clay	NEW	4
Alan Matson	PIP	3

Citizenship Award:**Girls**

Velma Balluta	NON	8
Alexia Balluta	NON	6

Boys

Wade Delkittie	NON	6
John Washington	LEV	6

Sportsmanship School: Nondalton → Unanimous

Attendance/ Academic: Chignik Bay at 99%

Date: November 7, 2018
To: LPSD School Board
From: Laura Hylton, Finance Director
RE: November Board Report

Construction

Energy Efficiency project is complete, Kathy Christy and I are working through the closeout process for the contract, once that is complete we will close out the project with DEED.

The AHFC project audit went well no findings were noted on project expenditures. Due to new staffing at AHFC the close out is just now under review. I do not expect issues with the closeout once the new staff is caught up the project close out should be finalized quickly.

The construction fund was depleted with project completed in FY18; with the budget deficits in the last few years' transfers to construction were not budgeted. During the budget revision process for FY19 funds will need to be designated to cover projects underway currently and future funding sought.

Audits

FY19 seems to be our year for extra audits, Joyce Alto completed an audit with DRB's external auditor related to the new accounting rules for pensions; as mentioned earlier AHFC audited our housing project and DEED will audit our maintenance compliance in January.

The FY18 independent financial audit is complete and reports will be issued shortly, the audit presentation will be at the December meeting.

Count

Student count is complete and data submitted to the state. The FY19 projection was 304, with 6 intensives and 6 Lakeview Home School; actual is 301.35, with 6 intensives and 1 Lakeview Home School. Not great deal of variance from the projection. Report attached.

FY20 projected count is attached for your information. The number of students is up slightly at 312 mostly due to PK students rolling into first grade.

Financial report attached.

Lake and Peninsula School District

100 Board Report

From Date: 7/1/2018

To Date: 11/30/2018

Fiscal Year: 2018-2019

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.100.000.000	Undesignated	\$4,580,391.00	\$890,616.15	\$890,616.15	\$3,689,774.85	\$1,925,002.24	\$1,764,772.61	38.53%
100.000.140.000.000	Undesignated	\$70,007.00	\$12,168.14	\$12,168.14	\$57,838.86	\$41,924.52	\$15,914.34	22.73%
100.000.160.000.000	Undesignated	\$176,820.00	\$116,448.48	\$116,448.48	\$60,371.52	\$0.00	\$60,371.52	34.14%
100.000.200.000.000	Undesignated	\$1,145,142.00	\$192,088.27	\$192,088.27	\$953,053.73	\$561,844.45	\$391,209.28	34.16%
100.000.220.000.000	Undesignated	\$204,970.00	\$30,286.58	\$30,286.58	\$174,683.42	\$570.81	\$174,112.61	84.95%
100.000.300.000.000	Undesignated	\$135,562.00	\$4,241.00	\$4,241.00	\$131,321.00	\$986.58	\$130,334.42	96.14%
100.000.350.000.000	Undesignated	\$602,258.00	\$174,141.67	\$174,141.67	\$428,116.33	\$385,080.73	\$43,035.60	7.15%
100.000.360.000.000	Undesignated	\$1,579,706.00	\$160,085.62	\$160,085.62	\$1,419,620.38	\$1,341,040.77	\$78,579.61	4.97%
100.000.400.000.000	Undesignated	\$703,227.00	\$132,067.31	\$132,067.31	\$571,159.69	\$394,773.13	\$176,386.56	25.08%
100.000.450.000.000	Undesignated	\$68,610.00	\$24,724.45	\$24,724.45	\$43,885.55	\$47,330.39	(\$3,444.84)	-5.02%
100.000.510.000.000	Undesignated	\$562,414.00	\$130,145.72	\$130,145.72	\$432,268.28	\$125,529.72	\$306,738.56	54.54%
100.000.550.000.000	Undesignated	\$671,750.00	\$237,290.55	\$237,290.55	\$434,459.45	\$261,591.44	\$172,868.01	25.73%
100.000.600.000.000	Undesignated	\$2,485,865.00	\$826,337.71	\$826,337.71	\$1,659,527.29	\$920,281.01	\$739,246.28	29.74%
100.000.700.000.000	Undesignated	\$419,242.00	\$34,752.29	\$34,752.29	\$384,489.71	\$43,699.27	\$340,790.44	81.29%
100.000.760.000.000	Undesignated	\$0.00	\$193.71	\$193.71	(\$193.71)	\$0.00	(\$193.71)	0.00%
100.000.790.000.000	Undesignated	\$0.00	\$1,318.64	\$1,318.64	(\$1,318.64)	\$0.00	(\$1,318.64)	0.00%
100.000.880.000.000	Undesignated	\$0.00	\$231.96	\$231.96	(\$231.96)	\$0.00	(\$231.96)	0.00%
100.000.900.000.000	Undesignated	\$340,000.00	\$0.00	\$0.00	\$340,000.00	\$0.00	\$340,000.00	100.00%
	Grand Total:	\$13,745,964.00	\$2,967,138.25	\$2,967,138.25	\$10,778,825.75	\$6,049,655.06	\$4,729,170.69	34.40%

End of Report

District Foundation Summary

Trial Name: Sent Trial
Trial Date: 10/29/2018 12:23:12
User Name: hmiddleton
Report Date: 11/7/2018 10:04:01

Fall OASIS Collection 2018

I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).

Superintendent signature: _____ **Date:** _____

Lake and Peninsula Borough School District


	Elementary (PK-6)	Secondary (7-12)	Total (PK-12)	Intensive
Chignik Bay School (300010)	8.80	4.60	13.40	0
Chignik Lagoon School (300020)	5.00	5.55	10.55	0
Chignik Lake School (300030)	6.60	4.00	10.60	0
Igiugig School (300050)	9.85	8.00	17.85	0
Kokhanok School (300080)	22.50	7.00	29.50	1
Lakeview Home School (308010)	0.00	1.00	1.00	0
Levelock School (300220)	11.00	6.40	17.40	0
Meshik School (300140)	9.00	10.55	19.55	1
Newhalen School (300090)	42.95	27.00	69.95	1
Nondalton School (300100)	11.25	11.75	23.00	1
Perryville School (300120)	12.60	11.00	23.60	0
Pilot Point School (300130)	8.00	4.95	12.95	0
Tanalian School (300110)	21.00	32.00	53.00	2
Total	168.55	133.80	302.35	6

State of Alaska

Department of Education & Early Development
Finance & Support Services

Average Daily Membership (ADM) Report

PROJECTED FY2020

Prepared By: <u>Laura Hylton</u>
District Name: <u>Lake and Peninsula School District</u>
Contact # or Email: <u>lhylton@lpsd.com</u>
<i>I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).</i>
Superintendent's Signature:  Date: 10/22/18

DUE: NOVEMBER 5, 2018

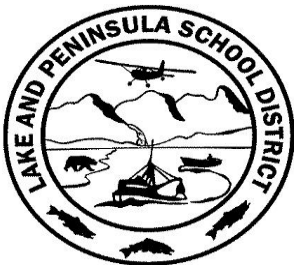
School District / Attendance Center:	K-6 ADM	7-12 ADM	ADM TOTAL	SPED Intensive
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Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.

LAKE & PENINSULA

Chignik Bay School	8.00	5.00	13.00	
Chignik Lagoon School	3.00	9.00	12.00	
Chignik Lake School	8.00	3.00	11.00	
Igugig School	10.00	7.00	17.00	
Kokhanok School	22.00	7.00	29.00	1.00
Levelock School	13.00	5.00	18.00	
Newhalen School	47.00	26.00	73.00	
Nondalton School	9.00	15.00	24.00	1.00
Perryville School	12.00	13.00	25.00	1.00
Pilot Point School	7.00	6.00	13.00	
Port Alsworth School (Tanalian)	23.00	31.00	54.00	2.00
Port Heiden School (Meshik)	12.00	11.00	23.00	1.00
TOTAL	174.00	138.00	312.00	6.00

Total ADM Correspondence
1



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



To: Board of Education
Lake and Peninsula School District

November 29, 2018

From: Marjorie Waggoner
Special Education Director (Contractor)

Re: Special Education Report

Special Education Staffing Changes

At the beginning of the school year, the district contracted with SERRC to provide PT services to our students who require physical therapy as a related service. SERRC was unable to fill this contract. Fortunately, we were able to contract with Mary Olson to provide physical therapy services for this school year.

Intensive Count

The district's final claim for students requiring intensive services listed 6 students for the 2018/19 school year. This number is different than the prediction in the previous Board Report due to enrollment changes as of Count Date for intensive students. DEED is in the process of verifying the intensive claims.

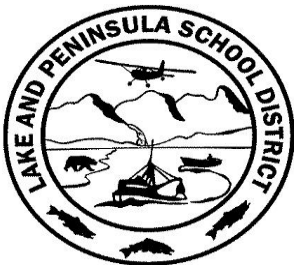
Disproportionality Update

Last spring LPSD was found disproportionate in the number of American Indian/Native Alaskan students receiving special education services under the disability category of Speech or Language Impairment. The district conducted a disproportionality self-assessment, and developed a plan of improvement that included training on the use of pre-referral interventions and Child Find procedures. Training for teachers was completed during the October inservice. In addition, training has been done by Presence Learning with the speech and language pathologists that work with our students to ensure that cultural and environmental factors are considered in the evaluation of our students and only those who have a disability in speech and language are identified for services. This training has included study and discussion of research and professional papers related to this topic, and a power point presentation summary of relevant research and data.

Monitoring of Special Education Records

The Department of Education and Early Development conducted an on-site monitoring of LPSD's special education files October 23 to 25. The Department reviewed 10 student

*Chignik Bay • Chignik Lagoon • Chignik Lake • Egegik • Igiugig • Ivanof Bay • Kokhanok • Levelock
Newhalen • Nondalton • Pedro Bay • Perryville • Pilot Point • Port Alsworth • Port Heiden*



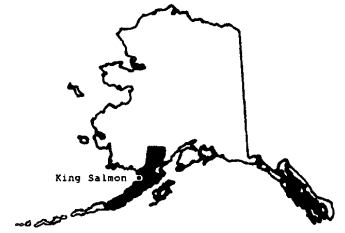
THE LAKE AND PENINSULA SCHOOL DISTRICT

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King Salmon, Alaska 99613

Phone (907) 246-4280 / Fax (907) 246-4473



files of students from various disability categories, ethnicities, grade levels, and schools. Overall the feedback was positive. All corrective action and training will be completed before the end of this school year.

Special Education Records

The special education records have been moved to the LPSD District Office in Palmer. This was done to facilitate access for the registrar as she fills records and information requests and will reduce the need for me to travel to King Salmon monthly. I will work from the Palmer office to complete paperwork reviews and file maintenance.

District Assessment Report – October/November 2018

To: Ty Mase, Superintendent
and LPSD School Board Members

From: Moon McCarley, District
Testing Coordinator

Scholastic Reading Inventory (SRI)

- SRI Lexile scores have been compared to the LEXILE score from MAP Growth assessments. For the most part they are close. We will be comparing scores after the second round of benchmarks to determine if both assessments are necessary.

NWEA MAP Assessments

- There have been training sessions for teachers and administrators on how to interpret and utilize the data collected from MAP assessments.
- K-2 students are being progress monitored, using the K-2 SKILLS section of the program.
- The next Benchmark test window is December 3-13

Statewide Assessments

PEAKS and Alaska Science Assessment

- PEAKS and Alaska Science Assessments will take place April 8-18, 2019

Alaska Developmental Profile (ADP)

- LPSD successfully submitted ADP observational scores by the November 1st Deadline.

Alternative Assessment, Dynamic Learning Maps (DLM)

- DLM assessments will be given in the spring, prior to the PEAKS assessment. LPSD will have 3-4 students taking the alternative assessment.

National Assessment of Academic Progress (NAEP)

- Igiugig, Kokhanok, and Tanalian schools have been selected to participate in NAEP assessments, this year. The other schools selected do not have students in the identified grades.
- Principals of the selected schools are in the process of registering their sites for the assessment.

Early Childhood Board Report
November 2018

Student Numbers:

LAK- 3	LAG- 1	PTH- 6	LEV- 2
KOK- 6	NON- 3	PVL- 7	PIP-1
NEW- 14	PTA- 8	IGI- 3	
Total:		54	

On-Going Professional Development:

*Interactions Matter: CLASS Pathways- Our monthly Professional Learning Communities have begun. Pre-K teachers have started a journey to learn of the powerful nature of positive interactions, and how these experiences really impact the learning and development of our preschool children.

*Monthly Audio Meetings- Nov. 5, Dec. 3, Jan. 14, Feb. 4, Mar. 4, Apr. 1

Site Visits:

*Amber traveled to Port Heiden & Levelock; and has upcoming travel to Perryville & Pilot Point

*These visits are intended to support, not only the preschool settings, but elementary classrooms as well.

Update: Grant Application:

*As of last week, LPSD has received a grant award for a grant proposal to the State.

*What this means:

- Continue to support the development of new, culturally relevant play materials and kits
- Design and delivery of intentional professional development opportunities for preschool staff
- Research and purchase of a new comprehensive preschool curriculum
- Travel to Anchorage, for preschool staff, to attend the AAEYC (Anchorage Association for the Education of Young Children) Conference for professional development

CHILD Grant (Cultural Heritage Improving Learning and Development)



Exploring Fall



***Moose Drums
& Bear Skin***



Investigating Pike



Date: November 28, 2018
To: Lake and Peninsula School Board
From: Kasie Luke
Re: Human Resources Director - November/December 2018

End of First Quarter Highlights:

- October In Service ran smoothly - Thank you Bill and Kate Cornell!
- Certified staff gave useful insights during in service regarding the recruiting process, Instagram, and Universities across the country to reach out to.
- Mr. Luthi has continued to be invaluable! We are grateful to have his guidance. We are currently working on:
 - Classified Handbook Updates
 - Revising Teacher Evaluation Online Processes

Adjustments:

- Shelby Gallis (PTH) resigned October 11, 2018
- Meshik School has Mr. Bill Harris on staff from now until Dec. 18, 2018 as long term sub.
- Marcie Lester was given a .5 Certified Teaching Contract on October 16, 2018 to support Newhalen School Elementary.
- Audra Gooden at Igiugig School was moved from her classified Preschool position to a .5 Certified Teacher.
- *Please see attached documentation of Certified Contract Adjustments and Contract Approvals.*

Recruitment:

- November 5-9, 2018, Ty and I spent recruiting for Spring tutors.
- We will continue to encourage staff to seek out Certified Educators by continuing to offer a “Head Hunter” stipend.
- If you have an Instagram, please consider following LPSD at “lpsd_alaska”. The focused use is connections with Universities and potential Teacher Candidates’ interest in LPSD.
- We are working to boost our visual appeal for recruiting through posters created by local, Sara Wolman, Graphic Designer.

Shining Stars
Late Fall 2018

Name	Site	Reason	Nominator
Evelynn Trefon	NEW	Evelynn always cheerfully helps to provide site information when requested. I've been grateful for her recent help with collecting information related to the count, Indian Ed, teacher housing, and Impact Aid. Our site secretaries are much appreciated!	Jenny Myhand
Irene Wilson	KOK	Irene has been so helpful in reaching out to families in Kokhanok and helping to collect Indian Education forms 506. She is always very responsive. I have really appreciated her kindness and assistance.	Jenny Myhand
Patty Nabinger	PTA	Patty is always willing to help provide site information when requested. I've been grateful for her recent help with collecting information related to the count, Indian Ed, teacher housing, and Impact Aid. Our site secretaries are much appreciated!	Jenny Myhand
Joe Ward	PVL	Joe has been a wonderful principal to work with this year. He went above and beyond with getting Perryville's enrollment paperwork to me, and even went so far as to make sure the information was typed in and legible, which makes inputting accurate data much easier. I also think it is awesome that, for the second year in a row, he is stepping in and teaching an online class when there is a need.	Hannah Middleton
Evelynn Trefon	NEW	Evelynn is a dedicated staff member at Newhalen School, attending all event in and out of school. Saturday's are her favorite, she's helping to coordinate travel for visitors, answering phones or just another set of hands to help. We appreciate her willingness to jump right in and her caring positive attitude! Thank you, Ms. Evie!	Shannon Johnson-Nanalook
Joanne Lester	NEW	Ms. Lester is a great addition to our volunteer club. When she is at the school, she'll jump in to help wherever she can. Thank you, Ms. Lester for your continued love and support of our community and school!"	Shannon Johnson-Nanalook
Katie W Olympic	NEW	Katie is a loved and appreciated Elder of Newhalen. Rain, snow or icy road conditions, Katie finds a way to support and attend all our	Shannon Johnson-Nanalook

Shining Stars
Late Fall 2018

		functions in the School. Katie is one of the last few Yupik speakers, and she shares her language with love and grace. Quyana caqnek, Katie, for your love and support of our School and Education!	
Jordan Davis	KOK	Thank you for helping and preparing the Kokhanok students in distance level 6 Reading. These students are prepared each day and really attentive in class. These students are focused and actively participating in the distance webconferene, each day. This is due to the classroom environment and expectations you have set up in your classroom. Thank you for making sure they get their homework turned in each week. Your dedication to your school and your students shows in the respectfulness, active participation, and work ethic of your students.	Matthew Stark
Jenny Shryock	AKN	Jenny, a BBBS graduate and former CTE attendee, has stepped up to help us out with our CTE program. Jenny, who has recently graduated from NAU, worked the last phase with Bill Cornell and is running our November Phase solo. Jenny has been a joy to work with and already has a solid grasp on running the program - we are lucky to have her!	Ty Mase
Matthew Stark	LAK	Matthew always goes above and beyond to help answer my PowerSchool and general tech questions. He's always willing to take a phone call, chat message, or email and walk me through how to solve a problem.	Hannah Middleton
Jerry Fisher	KOK	Jerry went above and beyond at inservice helping me transport all of my child's items to and from the airport in both King Salmon and Anchorage. He and one of the other principals went out of their way to help me retrieve my car and luggage when we landed in Anchorage after a delayed flight leaving King Salmon. He was very helpful and made travel much easier!	Hannah Middleton
Kasie Luke	AKN	Kasie went above and beyond during inservice travel by helping me at the airport in Anchorage. She helped me carry luggage and locate my car in order to make the whole process of traveling with	Hannah Middleton

Shining Stars
Late Fall 2018

		an infant easier. I very much appreciated her help and, as always, her positivity!	
Aileen Lester	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Carl Adams	AKN	At the beginning of the school year Newhalen school had some water issues. It was not a straightforward problem that took a simple fix. It took a couple weekends and many long nights. Carl did not hesitate at all to stay extra days and weekends and work late into the night to trace down the source of the problem so that we would not have to cancel school due to no water. Thank you, Carl, for all your hard work and positive attitude to solve our water problem.	Ed Lester
Chasity Anelon	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Clark Family	ILI	I want to recognize the Clarks and what they do for the students of Newhalen and Levelock. Every summer they organize and coordinate a “Whatever it Takes” basketball camp. They give the kids a fun healthy activity right before school starts back up. During the camp they help encourage students to make good choices and work hard. I believe this carries over as school starts up. Thank you for providing such a great event for our kids.	Ed Lester
Dawn Wassillie	NEW	Dawn does a wonderful job at making visitors feel welcomed when they come to Newhalen School. As the school cook she goes above and beyond to make sure everyone is happy and enjoys not only their meal but their time here.	Ed Lester

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Elisabeth Ludwig	BAY	Elisabeth has done a wonderful job engaging the community in Chignik Bay. She is very responsive to the communities needs as they come up. In the classroom, she runs a very organized class in which the students know the expectations and follow them as they move from one activity to another.	Ed Lester
Evon Tretikoff	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Father David	NEW	Mother and Father have hosted St. Juvenalli for many years. This is a weeklong camping trip that is open to all kids. Kids are able to work on different arts and crafts, and other fun activities. This year the community cultural teachers were invited to attend and do some cultural activities with the kids. Thank you for putting on a great event for the kids that is culturally meaningful and healthy for the kids in our area.	Ed Lester
Fink Family	NEW	Stephen and Annie have gone above and beyond working with the Newhalen cross country team. They organized extra practices and events for the students to include the 6th annual Newhalen RR (Newhalen River Run). Annie has also done group meetings with the young ladies in our school which has helped with kindness and teamwork. Stephen has volunteered to help in many different areas to include most recently with the youth wrestling program. I would like to thank both of them for their hard work and dedication to the students of Newhalen.	Ed Lester
James Barthelman	NEW	James and Stephanie have been a great addition to the staff at Newhalen. James stepped up as a valuable resource during our new Maps testing. He worked with all of our staff to set it up and administer the assessment. Afterwards James assisted in reading	Ed Lester

Shining Stars
Late Fall 2018

		and comprehending the data. Thank you for your willingness to jump right in and be such a wonderful team member.	
Jaslyn Wren	NEW	Thank you Jaslyn for working so hard to not take students out of their reading and math times for the 2018 dental visit. Jaslyn reset the schedule and did so to protect the students reading and math times. I know this was not easy but it real shows how important education is to our students.	Ed Lester
Jim Dube	Palmer	Jim made a trip to Newhalen to work on some tech issues we had and a couple installs. While here Jim went above and beyond to work with our staff on any and all issues. I saw Jim work late into the evening so that he was free to work with teachers and students during the day while they were in the building. All the while Jim had a great attitude. Thank you, Jim, for being a support to our village sites.	Ed Lester
Johnna Nanalook	ILI	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Jon Brunn	NEW	I would like to recognize Jon for the extra work he does to help the students in Newhalen school become successful. This year Jon has taken on administering ACT and SAT testing for the students to help them prepare for the next step after high school.	Ed Lester
Katie Hanson	NEW	Thank you for always being a positive school supporter. I always see you at events and being a positive role model to not only your kids but also to other parents. It is also great that you were willing to ref volleyball games whenever asked. Thank you for being so involved in your children's education.	Ed Lester
Kelsin Corbin	BAY	Kelsin stepped up as a student to help set up for a community potluck at the beginning of the school year. He also stayed afterwards and volunteered to help do dishes. He stayed and cleaned until everything was cleaned and put away. Kelsin has	Ed Lester

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Late Fall 2018

		also been very academically focused pushing himself to make sure that he will pass graduation requirements early. Keep up the hard work.	
Marcie Lester	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Margie Olympic	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Maxine Wassillie	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Michelle Gust	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Paul Clay	NEW	Paul has started his senior year with a drive that has been inspiring to watch. He has pushed himself to take class above and beyond graduation minimums, while doing so he has still kept a high level of work at the same time. I was also very proud of his service project that had him collecting fall fish for elders. Paul continue to work hard and stay focused.	Ed Lester

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Late Fall 2018

Rick Luthi	Palmer	Mr. Luthi has made a point to come visit me and help me grow professionally. I appreciate the time I can spend with Mr. Luthi and the advice and knowledge I gain from him. You are a great mentor and I hope I can continue to gain lessons from you.	Ed Lester
Sara Grindle	NEW	Sara has done a fabulous job the tear filling in wherever needed. She is willing to come in last minute and work late hours and put in time over the weekends when needed. She does all of this with a positive attitude. Thank you, Sara for being so dependable.	Ed Lester
Shannon Johnson-Nanalook	ILI	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to clean up and restore the school so that it was ready for students on Monday.	Ed Lester
Sheena Ishnook	NEW	Sheena has volunteered on numerous occasions to help out with anything that might be going on at the school. She has refed volleyball games, run the clock and books at other events. Sheena has also helped in the kitchen whenever needed.	Ed Lester
Stacey Edmondson	NEW	Stacey has gone above and beyond this year working in the new reading curriculum. She has embraced it and asked great questions to help all of our staff get a deeper understanding of the new reading program. Thank you for your hard work and long hours to make this transition a success.	Ed Lester
Staci Anelon	NEW	Staci did a great job this year helping get the new reading program off the ground. She stepped up a leader to look at the resources and help staff get a better understanding as we began our new reading curriculum. Thank you for the extra time you spent making sure the reach for reading is successful for our students.	Ed Lester
Tasha Hobson	NEW	I would like to thank you for your volunteerism at community events. Your willingness to help setup the Halloween carnival this year allowed the kids to have a great time. I especially want to thank you for staying long after the event was finished in order to	Ed Lester

Shining Stars
Late Fall 2018

		clean up and restore the school so that it was ready for students on Monday.	
Staci Anelon	NEW	Staci has been very proactive about the data in her PowerSchool account. She frequently goes through her account and perfects things, which makes working with her students' PowerSchool accounts very easy for me. She is also always extremely positive and easy to communicate with when we are troubleshooting issues.	Hannah Middleton
Valyne Anderson	Presence Learning, San Francisco, CA	Ms. Valyne has been an asset to supporting students at Meshik School via distance who need speech services. She is flexible and adapts to students' individual needs. Her patience with our technology delays and help to troubleshoot is much appreciated. The transition to distance speech services have been very smooth with Presence Learning thanks to Valyne!" From Mrs. Katie Zimmerman: "She is wonderful with all of my students and meeting the individual needs. I always appreciate the variety of activities she provided to each student, and how she tailors them to their personal preferences. She's a great resource for activities both inside and out of the classroom. Even on the rough days, she works hard to keep kids engaged."	Kasie Luke; Katie Zimmerman
Ed Lester	New	Being a principal is challenging enough, but being an athletic director on top of that is very difficult. Ed does very well at both and makes every decision with students and staff foremost in his mind. He's a true asset to Newhalen and the district as a whole.	Jim Dube
Meshik School Staff	PTH	The Meshik School staff have had a busy year with lots of changes, but they have maintained a wonderfully positive attitude about it the entire time. Despite changing their classes and class line-ups half a dozen times, they've been patient and upbeat while we worked through it together. Their ability to work successfully as a team is very apparent.	Hannah Middleton

Shining Stars
Late Fall 2018

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All Personnel

BP 4112.4
4212.4
4312.4

HEALTH EXAMINATIONS

Note: Alaska Statute 14.30.075, enacted in 2016, provides that school districts may require physical examinations of teachers as a condition of employment. Districts are not required to pay the cost of teacher physical exams and this does not affect the coverage of any health insurance benefits the district provides to teachers

Employees may be required to pass a physical and/or psychological examination any time such an examination appears necessary to preserve the health and welfare of district students and employees, or to furnish medical proof of physical or mental ability to perform satisfactorily the assigned duties of an individual's position, or as a condition of employment.

(cf. 4119.41 - Employees with Infectious Disease)

Legal Reference:

ALASKA STATUTE

14.30.075 *Physical examinations for teachers*

ALASKA ADMINISTRATIVE CODE

4 AAC 18.010 *Teachers' and administrators' contracts*

Revised 3/2018

Certificated Personnel

SUSPENSION/DISCIPLINARY ACTION

BP 4118

The School Board expects its employees to perform their duties in accordance with state law and School Board policy and administrative regulations.

(cf. 4119.21 - Codes of Ethics)

(cf. 4117.4 - Dismissal)

(cf. 4117.6 - Nonretention)

The Superintendent or designee may take disciplinary action, including verbal warning, written warning, reassignment, suspension with or without pay and dismissal, as he/she deems appropriate and may deviate from the progressive order of disciplinary actions in light of the particular facts and circumstances involved.

Note: A teacher may be suspended pending an investigation to determine whether cause exists for dismissal. However, the teacher's regular compensation must be continued during the temporary suspension. AS 14.20.170.

The Superintendent or designee shall document all disciplinary actions thoroughly and accurately and shall ensure that such actions are taken in a consistent, nondiscriminatory manner.

Certificated management and supervisory personnel who are not covered by a collective bargaining agreement are subject to the disciplinary procedures set forth in BP 4218, except for discipline involving dismissal or nonretention. The District will provide the statutory and policy rights afforded to all certificated staff for dismissal and nonretention actions.

(cf. 4218 – Dismissal/Suspension/Disciplinary Action)

(cf. 4300 - Definitions)

Legal Reference:

ALASKA STATUTES

14.20.030 Causes for revocation and suspension

14.20.170 Dismissal

14.20.175 Nonretention

14.20.180 Procedures upon notice of dismissal or nonretention

ALASKA ADMINISTRATIVE CODE

20 AAC 10.020 Code of ethics and teaching standards

Revised 3/2018

AASB POLICY REFERENCE MANUAL
9/92

Personnel

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

BP 4218(a)

Probationary Employees

At any time prior to the expiration of the probationary period, the Superintendent or designee may, at his/her discretion, dismiss a probationary classified employee from district employment. A probationary employee shall not be entitled to a hearing.

Permanent Employees

Permanent classified employees shall be subject to personnel action (including, but not limited to, reprimand, suspension without pay, demotion, reduction of pay step in class, dismissal) only for cause. This policy also applies to classified management and supervisory employees unless otherwise provided by law.

(cf. 4300 – Definitions)

In addition to any disqualifying or actionable causes otherwise provided for by statute or by policy or regulation of this district, each of the following constitutes cause for personnel action against a permanent classified employee:

1. falsifying any information supplied to the school district, including, but not limited to, information supplied on application forms, employment records, or any other school district records
2. incompetency
3. inefficiency
4. neglect of duty
5. insubordination
6. dishonesty
7. possessing or consuming alcohol, tobacco, controlled substances, including marijuana, or other illegal drugs or synthetic drugs while on duty or on District premises whether or not on duty; or being under the influence of these prohibited substances while on duty
8. conviction of a felony, conviction of any sex offense made relevant by provisions of law, or conviction of a misdemeanor which is of such a nature as to adversely affect the employee's ability to perform the duties and responsibilities of his/her position. A plea or verdict of guilty, or a conviction following a plea of nolo contendere is deemed to be a conviction within the meaning of this section. Applicants and employees must inform the Superintendent of any conviction so that a determination can be made by the district regarding its applicability to

Personnel

employment. For existing employees, reporting must occur within 48 hours of conviction.

Personnel

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

BP 4218(b)

9. absence without leave
10. immoral conduct
11. discourteous treatment of the public, students, or other employees
12. improper political activity
13. willful disobedience
14. misuse, theft, or destruction of district property
15. violation of district, School Board or departmental rule, policy, procedure, or violation of federal, state, or local statute, regulation, or ordinance
16. physical or mental disability, which disability precludes the employee from the proper performance of his/her essential duties and responsibilities as determined by competent medical authority, except as otherwise provided by a contract or by law regulating the accommodation of disabilities or the retirement of employees
17. failure to possess or keep in effect any license, certificate, or other similar requirement specified in the employee's class specification or otherwise necessary for the employee to perform the duties of the position
18. unlawful discrimination, including harassment, on the basis of race, religion, creed, color, national origin, ancestry, physical or mental disability, marital status, sex, pregnancy, or age against the public, students, or other employees
19. unlawful retaliation against any other district officer or employee, student, or member of the public who, in good faith, reports, assists, discloses, divulges, or otherwise brings to the attention of any appropriate authority, whether an outside person, agency, or school district official, any information relative to actual or suspected violation of any law or district policy or procedure occurring on the job or directly related thereto
20. any other failure of good behavior either during or outside of duty hours which is of such nature that it causes discredit to the district or his/her employment

Disciplinary Procedures

The following procedures will govern personnel action unless an applicable collective bargaining agreement provides different procedures. In such event, the collective bargaining agreement will govern and employees must utilize the negotiated grievance procedures to appeal any discipline. In cases involving a personnel action, the Superintendent or designee shall prepare a written statement of the personnel action which shall be served upon the employee either personally or by

Personnel

registered or certified mail, return receipt requested, at the employee's last known address. The statement shall include:

Personnel

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

BP 4218(c)

1. A statement of the nature of the personnel action (the disciplinary action being imposed).
2. A statement of the cause or causes for the discipline.
3. A statement of the specific acts or omissions upon which the causes are based. If violation of rule, policy, or regulation of the district is alleged, the rule, policy, or regulation violated shall be identified.
4. A statement of the employee's right to appeal the recommendation and the manner and time within which his/her appeal must be filed.

In the event the Superintendent or designee determines that an employee should be removed from duty while an investigation into alleged misconduct is conducted, the employee will be placed on administrative leave with pay.

In cases where the Superintendent or designee has determined that a permanent classified employee should be dismissed, termination of employment will be effective upon delivery to the employee of the statement of personnel action.

For all discipline short of dismissal, demotion in a reduction in pay, or unpaid suspension of five (5) or more days, a permanent employee may, within five calendar days after receiving the statement of personnel action described above, file a written appeal to the Superintendent. If the Superintendent did not decide the original discipline, the Superintendent shall hear and decide the appeal. Otherwise, the Superintendent will appoint another district administrator to hear and decide the appeal. The appeal may be conducted without a hearing, based upon a review of the personnel action and the written appeal. At the Superintendent or designee's sole discretion, an informal hearing may be held if determined to be necessary to inform the decision maker. The decision on appeal is final.

A permanent employee who has been dismissed, demoted with a reduction in pay, or placed on unpaid suspension of five (5) or more days, may, within five calendar days after receiving the statement of personnel action described above, file a written appeal to the School Board by submitting his/her request to the Superintendent. The appeal may include a formal hearing before the School Board, in the event this is requested by the employee. If not, the appeal may be conducted without a hearing, based on the School Board's review of the statement of the personnel action and the written appeal. The School Board shall determine the procedures for the hearing, giving the employee advanced notice of the procedures. The decision of the School Board is final. If an employee fails to appeal personnel action within the time specified in these rules, the employee shall be deemed to have waived his/her right to an appeal.

At any time before an employee's appeal is finally submitted to the Superintendent or School Board for decision, the Superintendent or designee may serve on the employee and file with the decision maker an amended or supplemental statement of personnel action.

Personnel

The Superintendent, designee, or School Board who is hearing an appeal may affirm, modify or revoke the personnel action.

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

BP 4218(d)

Revised 3/2018

CHILD CARE AND DEVELOPMENT PROGRAMS

BP 6179

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

The School Board wishes to provide a safe environment with competent, caring supervision for children whose parents/guardians are working, in training, seeking jobs, incapacitated, or in need of respite. Besides attempting to help children develop intellectually, socially, emotionally and physically, district child care and preschool programs should strengthen families by enhancing parenting skills and reducing the strain on parents.

The Superintendent or designee shall ensure that district child care and preschool programs comply with requirements of law.

A district must submit annual assurances to the department indicating that the district has adopted written policies that ensure compliance with the programmatic requirements of 4 AAC 60.170, the pre-elementary education regulation. The assurances must be signed by the superintendent for the district.

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 5148 - Child Care)

Legal Reference:

ALASKA ADMINISTRATIVE CODE

4 AAC 60.010-4 AAC 60.180 Pre-elementary (early childhood) school

Revised 3/2018

Indian Policies and Procedures

Lake & Peninsula School District
2019-20 School Year

It is the intent of the Lake and Peninsula School District that all Indian children of school age have equal access to all programs, services and activities offered within the school district. To this end, the Lake and Peninsula School District will consult with local tribal officials and parents of Indian children in the planning and development of Indian Policies and Procedures (IPPs), general education programs, and activities. These policies and procedures will be reviewed annually and revisions will be made within 90 days of the determination that requirements are not being adequately met.

ATTESTATIONS

The Lake and Peninsula School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2020 Impact Aid application.

The Lake and Peninsula School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2020 Impact Aid application.

INDIAN POLICIES AND PROCEDURES

The following Indian policies and procedures become effective upon school board approval.

POLICY (I):

The LEA will disseminate relevant applications, evaluations, program plans and information related to the LEA's education program and activities with sufficient advance notice to allow tribes and parents of Indian children the opportunity to review and make recommendations. [34CFR222.94(a)(1)]

Procedure I:

The district designee will, as soon as reasonably possible after such information becomes available, but not later than one week in advance of applicable meeting, mail, e-mail or handout to Indian parents and Tribal officials a copy of the following documents:

- Impact Aid FY 2020 application;
- Evaluation of all educational programs; and
- Plans for education programs the district intends to initiate or eliminate.

In addition, information regarding these materials will be publicly posted on the District's

website, distributed at site meetings of the Local School Advisory Committee and emailed to Tribes, and posted locally at each school.

The location, date and time of any meeting described above shall be posted in the same manner as a legally posted Board meeting.

POLICY (2):

The Lake and Peninsula School District will provide an opportunity for regional tribes and parents of Indian children to provide their views on the district's educational program and activities, including recommendations on the needs of their children and on how the district may help those children realize the benefits of the educational programs and activities. [34CFR222 .94(a)(2)]

- (i) Notify tribes and the parents of Indian children of the opportunity to submit comments and recommendations, considering the tribe's preference for method of communication, and
- (ii) Modify the method of and time for soliciting Indian views, if necessary, to ensure the maximum participation of tribes and parents of Indian children.

Procedure 2:

In order to allow Indian parents and tribal officials to make commentary concerning, (1) the needs of their children and the ways in which they can assist them in realizing the benefits of the education programs; (2) the overall operation of the district's education program; and (3) the degree of parental participation allowed in the same, the Board will request Local School Advisory Committee's solicit and provide their input and recommendations in the spring and will thereafter hold an annual Board meeting where such commentary may be reviewed by Indian parents, Tribal officials, and the Board.

Indian parents and Tribal officials will be given notice of any and all meetings by providing to each Local School Advisory Committee information as to the location of legally posted Board notices. The location, date and time of any meeting described above shall be posted in the same manner as a legally posted Board meeting.

The Lake and Peninsula School District may re-locate meetings or re-schedule times to encourage participation based on Tribal feedback.

POLICY (3):

The Lake and Peninsula School District will annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities. [34CFR222.94(a)(3)]

- (i) Share relevant information related to Indian children's participation in the LEA's education program and activities with tribes and parents of Indian children; and

- (ii) Allow tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.

Procedure 3:

EXAMPLE: The Lake and Peninsula School District will take the following measures to annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the District's education program and activities.

- A. The Lake and Peninsula School District will monitor Indian student participation in all academic and co-curricular activities.
- B. School district officials will review school data to assess the extent of Indian children's participation in the District's educational programs on an equal basis.
- C. The Lake and Peninsula School District will share its assessment of district funding, Indian student participation, related academic achievements and other related data will be shared with the parents of Indian children and tribal officials by (district website, Local School Advisory Committee's, social media, posting at tribal offices, etc.).
- D. Parents of Indian children, tribal officials and other interested parties may express their views on participation through direct communication with the school district, at any school board meeting, at any Local School Advisory Committee meeting or to the Indian Education Committee (Parent Advisory Committee).
- E. Copies of annual reports will be provided to tribal officials.

POLICY (4):

The Lake and Peninsula School District will modify the IPPs if necessary, based upon the results of any assessment or input described in this document. [34CRF222.94(a)(4)]

Procedure 4:

During an annual meeting, Indian Policies and Procedures will be reviewed and revised if necessary. Once this had happened, the document will be forwarded to the Lake and Peninsula School Board as well as the tribal officials and parents of Indian children for review and consideration. If necessary, the Indian Education Committee may suggest revisions at other times of the year as considered necessary. Any updates will be publicly shared with parents of Indian children and tribal officials at least annually.

The Committee will review the effectiveness of the District's methods of gathering the input of Indian parents and Tribal members; calculate the number of Indian suggestions which were actually implemented; permit Indian parents and Tribal officials to suggest more effective ways of communicating their views. If necessary, the Indian/Parent Committee shall make recommendations to the Board to modify its policies and procedures.

The Lake and Peninsula School District will notify parents of Indian children, tribal officials and the general public of any proposed changes to the Indian Policies and at its annual publicly posted meeting.

POLICY (5):

The Lake and Peninsula School District will respond at least annually in writing to comments and recommendations made by tribes or parents of Indian children, and disseminate the responses to the tribe and parents of Indian children prior to the submission of the IPPs by the LEA. [34CRF222.94(a)(5)]

Procedure 5:

The Lake and Peninsula School District will at least annually respond in writing to comments and recommendations made by the Lake and Peninsula Indian Education Committee (Parent Advisory Committee), tribal officials, or parents of Indian children, and disseminate the responses to all parties prior to the submission of the IPPs by the District. Responses will be posted to the District’s website for all patrons and Tribal officials to review. This will allow for ongoing dissemination of information.

POLICY (6):

The Lake and Peninsula School District will provide a copy of the IPPs annually to the affected tribe or tribes. [34CR F222.94 (a)(6)]

Procedure 6:

The Lake and Peninsula School District will annually provide a copy of the current Indian Policies and Procedures to regional tribes by email, post to the District’s website, posting at schools and tribal offices.

Board Approval Date _____

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2018

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2018

November 9, 2018

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 for the year ended June 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, 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 18, 2018. 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 I to the financial statements. As discussed in Note IV.B. to the financial statements, the Lake and Peninsula School District participates in the Alaska Public Employees' Retirement System (PERS). In 2018, the Lake and Peninsula School District adopted the provisions of GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which, among other accounting and reporting criteria, requires the Lake and Peninsula School District to recognize its proportional share of the net other postemployment benefit (OPEB) plans liability (and related deferred inflow/outflow accounts), as of the beginning of Lake and Peninsula School District's fiscal year. We noted no transactions entered into by Lake and Peninsula School District 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.

Management's estimate of health and medical insurance liability is based on claims paid for the year and a 3 month estimate of the 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.

Management's estimates of the District's proportionate share of the collective net pension and OPEB liabilities and related deferred outflows and inflows of resources are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these deferrals is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's proportionate share of the collective net pension and OPEB liabilities and deferred outflows and inflows of resources and related amortization 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 disclosure affecting the financial statements was:

The disclosure of contingencies in Note IV.E. to the financial statements. The federal and state 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.

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. During the course of our audit we did not identify any misstatements.

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 9, 2018.

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 Lake and Peninsula School District’s financial statements or a determination of the type of auditor’s 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.

Other Matters

We applied certain limited procedures to Management Discussion and Analysis and Schedules of the District’s Proportionate Share of the Net Pension and OPEB Liabilities and Contributions for the Public Employees’ Retirement System and the Teachers’ Retirement System, which are 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, Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual: School Operating Fund, Schedule of Revenues, Expenditures, and Changes in Fund Balance – Capital Projects Fund, Other Governmental Funds: Combining Balance Sheet and Combining Statement 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, and the Schedule of State Financial Assistance, which accompany the financial statements but is 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.

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 Lake and Peninsula School District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

This information is intended solely for the information and 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

LAKE AND PENINSULA SCHOOL DISTRICT
(A Component Unit of the Lake and Peninsula Borough)

Management Discussion and Analysis, Basic Financial
Statements, Required Supplementary Information, Additional Supplementary
Information and Compliance Reports

Year Ended June 30, 2018

LAKE AND PENINSULA SCHOOL DISTRICT
(A Component Unit of the Lake and Peninsula Borough)

Management Discussion and Analysis, Basic Financial
Statements, Required Supplementary Information, Additional
Supplementary Information and Compliance Reports

Year Ended June 30, 2018

LAKE AND PENINSULA SCHOOL DISTRICT

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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, 2018, 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, 2018, and the respective changes in financial position and, where applicable, cash flows thereof, 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.

Change in Accounting Principle

As discussed in Note IV.F. to the financial statements, in 2018 the Lake and Peninsula School District adopted new accounting guidance, *GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System on pages 4-12 and 59-66 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 Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – School Operating Fund; Schedule of Revenues, Expenditures, and Changes in Fund Balance – Capital Projects Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Additional Supplementary Information listed above is the responsibility of management and was derived from and relates 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 9, 2018 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 matters. The purpose of that report is solely 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 the effectiveness of Lake and Peninsula School District's 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.



Anchorage, Alaska
November 9, 2018

MANAGEMENT DISCUSSION AND ANALYSIS

Lake and Peninsula School District
Management Discussion and Analysis
For the Fiscal Year Ended June 30, 2018

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, 2018. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for 2018 and 2017 are as follows:

- The assets and deferred outflows of resources of Lake and Peninsula School District were less than its liabilities and deferred inflows of resources at the end of the fiscal year by \$2,010,760 in FY18 compared to \$2,550,819 in FY17 (net position). Of these amounts, (\$5,196,728) in FY18 and \$3,900,887 in FY17 (unrestricted net position) may be used to meet the District's ongoing obligations to students, teachers, citizens and creditors.
- In total, net position decreased \$3,267,735 in FY18. In FY17, net position decreased \$15,518,150. All activities in this District are governmental activities. There were no business-type activities in 2018.
- Total general revenues less capital assets transferred to the Borough accounted for \$13,685,292 or 83% percent of all revenues in FY18 compared to \$14,077,219 (83%) in FY17. Program specific revenues in the form of charges for services (for teacher housing and lunch sales) and grants accounted for \$2,747,953 or 17% percent of total revenues less capital assets transferred to the Borough of \$16,433,245 in FY18. Program specific revenues accounted for \$2,762,100 or 17% of total revenues of \$16,839,319 in FY17.
- The District had expenses of \$15,353,680 in FY18 compared to \$18,568,386 in FY17. All expenses related to governmental activities. In FY18, \$2,747,953 of the expenses were offset by program specific charges for services or grants. There were also general revenues (primarily from unrestricted grants, investments, and earnings) net of transfers out of \$9,337,992. In FY17, \$2,762,100 of these expenses was offset by program specific charges for services and grants. General revenues (primarily from unrestricted grants, investments, and earnings) of \$288,136 were not 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 \$3,070,197 compared to \$4,395,220 in FY17. A significant portion of these amounts are non-spendable, restricted, committed or assigned for construction, special programs, and encumbrances. In FY18, \$2,122,411 is available for spending at the District's discretion. In FY17, \$2,444,620 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, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between these 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 are 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 are on pages 15-23.

The District has three types 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 fund 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 schedules 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 among 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 statements for the Health Insurance Internal Service Fund can be found on pages 21-23 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 are on pages 24-58.

This report presents *required supplementary information* that includes the Management's Discussion and Analysis and Schedules of District's Proportionate Share of the Net Pension and OPEB Liabilities and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, which are on pages 59-66.

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 are on pages 67-96.

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 and deferred outflows of resources were less than liabilities and deferred inflows of resources by \$2,010,760 at the close of the most recent fiscal year.

A portion of Lake and Peninsula School District's net position 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 2018 compared to 2017:

The large decrease in total assets and net position was related to the transfer of capital assets to the Lake and Peninsula Borough in the amount of \$4,347,300.

	Condensed Statement of Net Position		
	Governmental Activities		Total % Change
	2018	2017	2018-2017
Assets and Deferred Outflows of Resources:			
Current assets	\$ 2,041,075	4,419,200	(54 %)
Long-term assets	5,793,250	7,712,724	(25 %)
Deferred outflows of resources	808,617	2,055,204	(61 %)
Total assets and deferred outflows	<u>8,642,942</u>	<u>14,187,128</u>	(39 %)
Liabilities and Deferred Inflows of Resources:			
Current liabilities	1,595,076	1,227,125	30 %
Long-term liabilities	7,407,087	9,244,416	(20 %)
Deferred inflows of resources	1,651,539	1,164,768	42 %
Total liabilities and deferred inflows	<u>10,653,702</u>	<u>11,636,309</u>	(8 %)
Net Position:			
Net investment in capital assets	193,649	163,868	18 %
Restricted	2,992,319	6,287,838	(52 %)
Unrestricted	<u>(5,196,728)</u>	<u>(3,900,887)</u>	(33 %)
Total net position	<u>(2,010,760)</u>	<u>2,550,819</u>	(179 %)
	<u>\$ 8,642,942</u>	<u>14,187,128</u>	

The following table shows the changes in net position for fiscal year 2018 compared to fiscal year 2017:

The decrease in revenues is related to a decrease in capital grants in FY18. The large decrease in net position in FY18 is related to a transfer of capital assets to the Borough.

	Governmental Activities	
	2018	2017
Charges for services	\$ 338,089	328,389
Program revenues:		
Operating grants and contributions	2,053,853	2,174,019
Capital grants and contributions	356,011	259,692
General revenues:		
Borough appropriations	1,347,423	1,347,423
Investment earnings	4,783	23,162
E-rate revenue	1,690,531	1,911,476
Unrestricted grants	10,249,523	10,271,015
Unrestricted local revenue	393,032	524,143
Total revenues	16,433,245	16,839,319
Governmental activities:		
Instruction	5,114,486	6,343,542
Special education instruction	1,067,694	1,304,677
Special education support services - students	149,265	215,532
Support services - students	133,406	394,902
Support services - instruction	2,977,683	3,205,407
School administration	888,492	811,331
School administration support services	51,379	70,745
District administration	783,713	862,114
District administration support services	528,748	884,528
Operations and maintenance of plant	2,416,176	3,082,047
Student transportation services	117,709	134,582
Student activities	393,792	439,987
Food service	731,137	818,992
Total expenses	15,353,680	18,568,386
Transfer capital assets to the Borough	4,347,300	13,789,083
Total expenses and transfers	19,700,980	32,357,469
Change in net position	(3,267,735)	(15,518,150)
Net Position - beginning of year, as previously stated	2,550,819	18,068,969
Cumulative effect of a change in accounting principle	(1,293,844)	-
Net Position, beginning of year, as restated	1,256,975	18,068,969
Net position, end of year	\$ (2,010,760)	2,550,819

Financial Analysis of the Schools as a Whole

Figure A-1 presents governmental activities revenue by source as a percentage of total governmental activities revenue for fiscal year 2018.

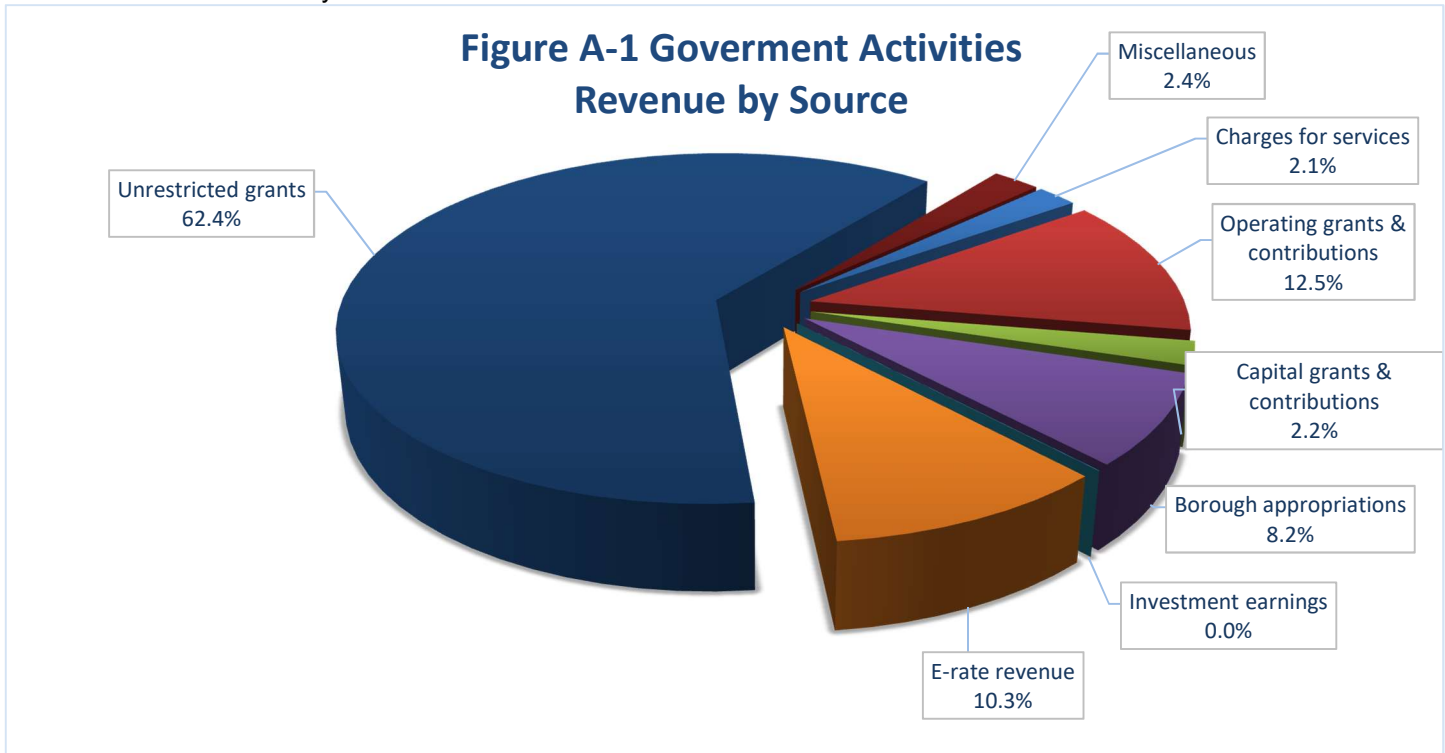


Figure A-2 presents a comparative chart of governmental activities revenue for FY18 and FY17.

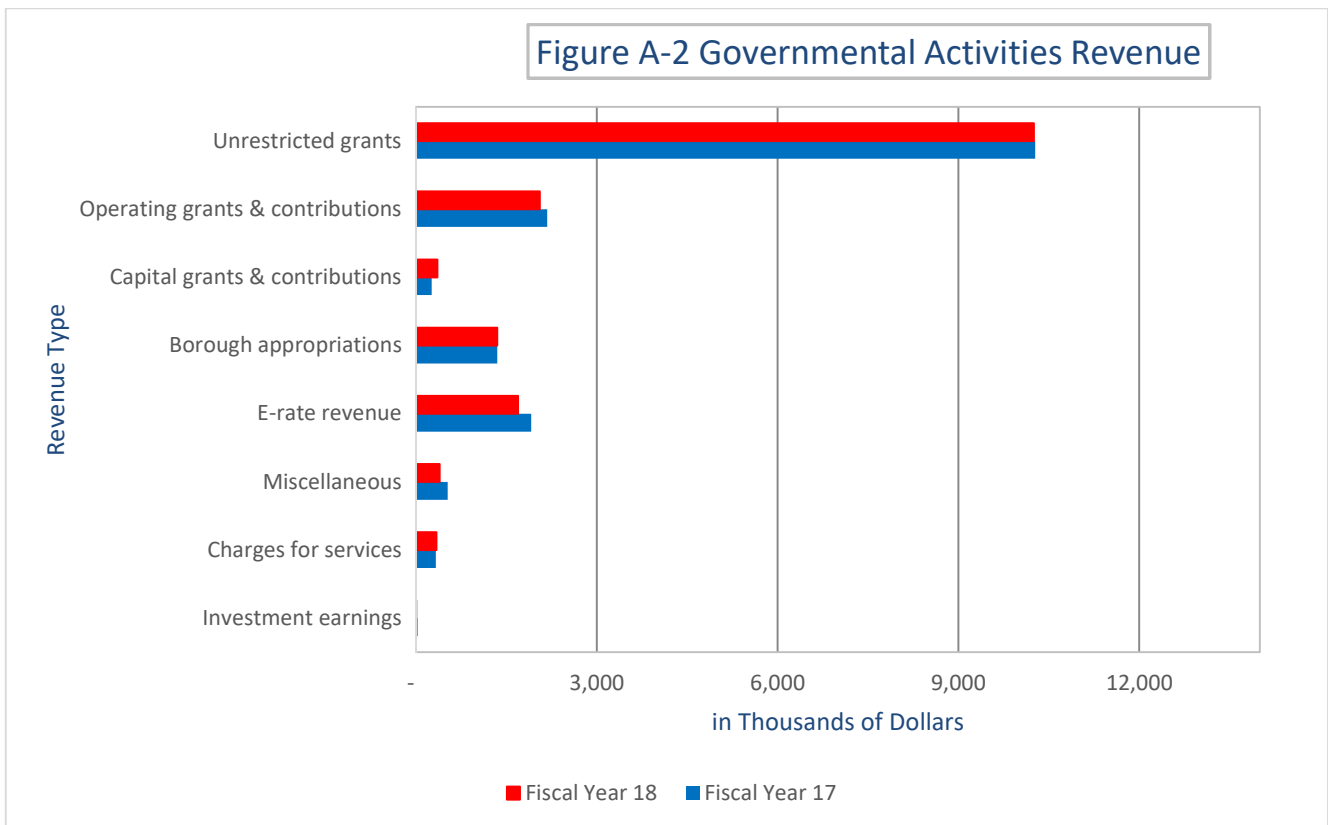


Figure A-3 presents a chart of governmental activities expenses by function as a percentage of total governmental activities expenses for fiscal year 2018.

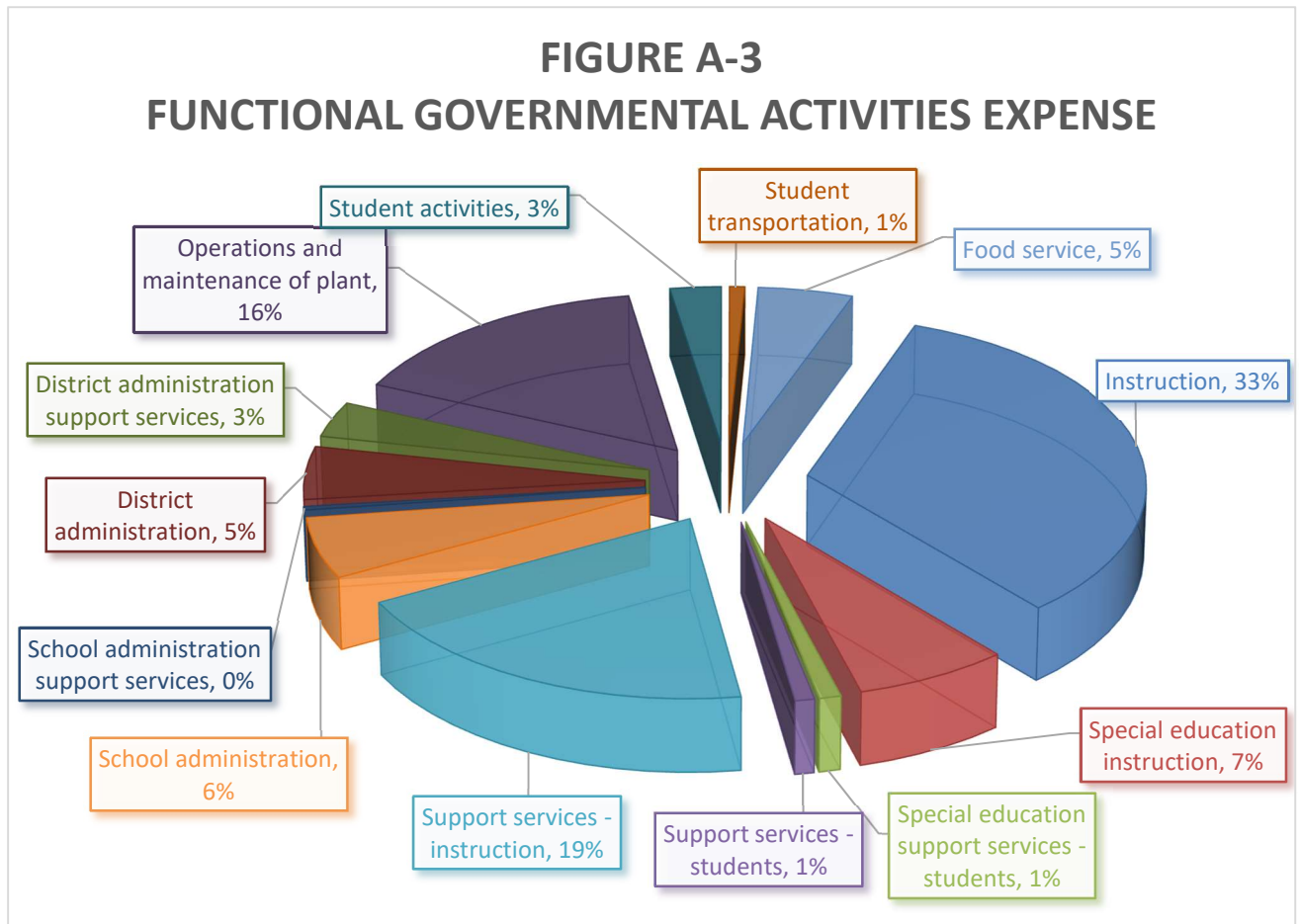
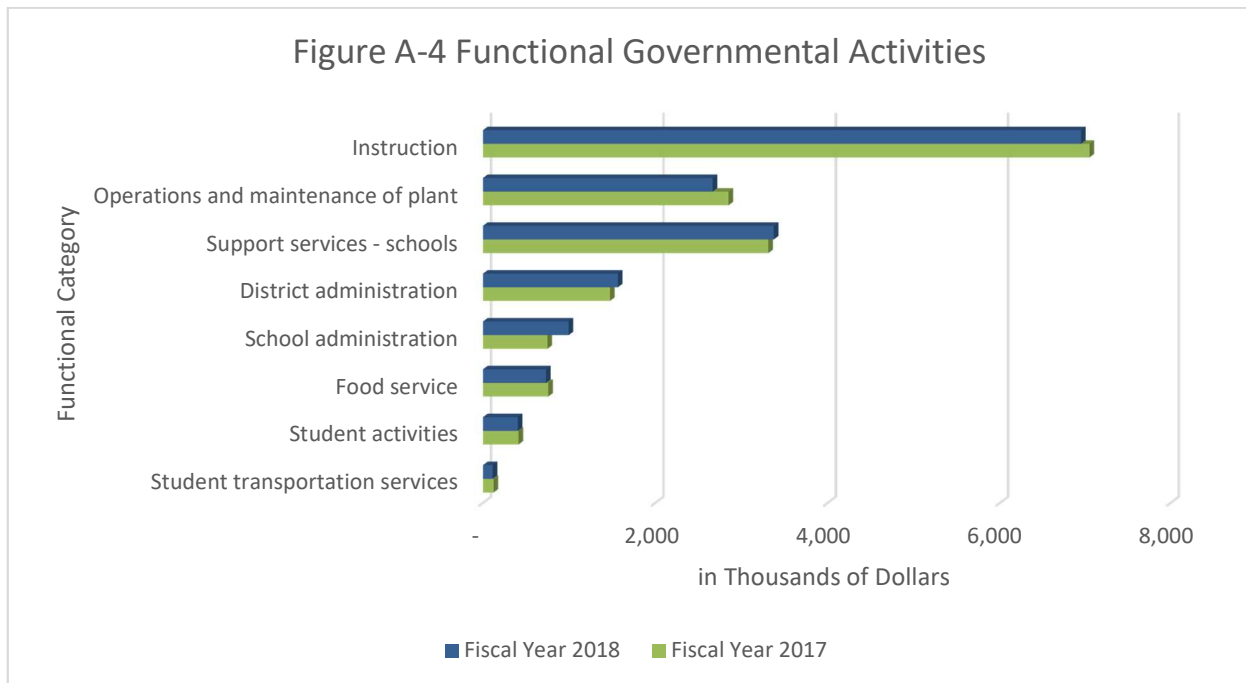


Figure A-4 presents a comparative chart of governmental activities expenses for FY18 and FY17.



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 \$16,489,006 and total expenditures of \$17,814,029. The net change in fund balance in the School Operating Fund was a decrease of \$661,607. The Capital Projects Fund change in fund balance was a decrease of \$668,985, and other governmental funds had an increase of \$5,569.

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 \$66,428, due to a decrease in State of Alaska on-behalf funding.
- Expenditure increased by \$183,756, due to fluctuation in budget estimates of salary and benefits and actual staff placement and benefit; costs of operating buildings increased due to colder winter weather; and increased costs of water, sewer and garbage.

Differences between the final budget and the actual amounts are due mainly to the following:

- Facilities operation and maintenance costs increased due to unexpected increases from local utilities and electricity and fuel expense.
- Pass through of expenses for Career and Technical education and the Igiugig Alaska Native Education grants exceeded expected amounts.

Capital Assets

By the end of 2018, the District had invested \$193,649 in vehicles and equipment, all as governmental activities. The following table shows fiscal year 2018 compared to 2017:

Capital Assets at June 30, 2018 Net of Depreciation

	Governmental Activities		Total Percentage Change
	2018	2017	2018-2017
Equipment and vehicles	\$ 193,649	163,868	18%

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 2019 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 FY2019 student count was 292 and is expected to be approximately 302 in FY2019. Our populations seem to have become increasingly seasonal over the years as residents balance summer occupations with more cost effective winter locations and services. 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 District has seen increases in fuel, electric and utility costs during FY2018.

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, Finance Director, Lake and Peninsula School District, P.O. Box 498, King Salmon, Alaska 99613, telephone number (907) 742-7090.

BASIC FINANCIAL STATEMENTS

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Net Position

June 30, 2018

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 128,601
Short-term investments	739,985
Accounts receivable	731,358
Accrued interest	9,470
Inventories	186,486
Prepaid items	245,175
Total current assets	<u>2,041,075</u>
Long-term assets:	
Long-term investments	2,668,402
Accounts receivable	68,658
Assets to be contributed to Lake and Peninsula Borough	2,862,541
Capital assets	1,596,655
Accumulated depreciation	(1,403,006)
Total long-term assets	<u>5,793,250</u>
Deferred outflows of resources - Pension and OPEB deferrals	<u>808,617</u>
Total assets and deferred outflows of resources	<u>\$ 8,642,942</u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Cash overdraft	119,949
Accounts payable	108,005
Accrued health claims	404,775
Accrued payroll liabilities	706,259
Due to student groups	256,088
Total current liabilities	<u>1,595,076</u>
Long-term liabilities - Net pension and OPEB liabilities	<u>7,407,087</u>
Deferred inflows of resources - Pension and OPEB deferrals	<u>1,651,539</u>
Total liabilities and deferred inflows of resources	<u>10,653,702</u>
Net position:	
Net investment in capital assets	193,649
Restricted:	
Assets to be contributed	2,862,541
Student transportation	22,650
Career and vocational development	107,128
Unrestricted	(5,196,728)
Total net position	<u>(2,010,760)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 8,642,942</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, 2018

	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
Governmental Activities:				
Instruction	\$ 5,114,486	-	890,900	(4,223,586)
Special education instruction	1,067,694	-	68,028	(999,666)
Special education support services - students	149,265	-	108,033	(41,232)
Support services - students	133,406	-	97,028	(36,378)
Support services - instruction	2,977,683	-	287,784	(2,689,899)
School administration	888,492	-	70,227	(818,265)
School administration support services	51,379	-	-	(51,379)
District administration	783,713	-	49,316	(734,397)
District administration support services	528,748	-	59,610	(469,138)
Operations and maintenance of plant	2,416,176	300,850	32,430	356,011
Student activities	393,792	-	-	(393,792)
Student transportation services	117,709	-	123,872	6,163
Food service	731,137	37,239	266,625	(427,273)
Total governmental activities	\$ 15,353,680	338,089	2,053,853	356,011
General revenues and transfers:				
Unrestricted Borough appropriation				1,347,423
Unrestricted investment and interest earnings				4,783
E-rate				1,690,531
Grants not restricted to specific programs				10,249,523
Unrestricted local revenue				393,032
Capital assets transferred to the Borough				(4,347,300)
Total general revenues and transfers				9,337,992
Change in net position				(3,267,735)
Net position, beginning of year, as previously stated				2,550,819
Cumulative effect of a change in accounting principle				(1,293,844)
Net position, beginning of year, as restated				1,256,975
Net position, end of year				\$ (2,010,760)

The notes to the financial statements are an integral part of this statement.

LAKE AND PENINSULA SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2018

<u>Assets</u>	<u>School Operating Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Short-term investments	739,985	-	-	739,985
Long-term investments	2,668,402	-	-	2,668,402
Accounts receivable	145,103	169,138	165,397	479,638
Accrued interest	9,470	-	-	9,470
Due from other funds	252,825	-	122,014	374,839
Inventory	160,448	-	26,038	186,486
Prepaid items	245,175	-	-	245,175
Total assets	<u>\$ 4,221,408</u>	<u>169,138</u>	<u>313,449</u>	<u>4,703,995</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
Liabilities:				
Cash overdraft	119,949	-	-	119,949
Accounts payable	30,037	77,968	-	108,005
Accrued payroll liabilities	706,259	-	-	706,259
Due to other funds	122,014	59,875	192,950	374,839
Due to student groups	256,088	-	-	256,088
Total liabilities	<u>1,234,347</u>	<u>137,843</u>	<u>192,950</u>	<u>1,565,140</u>
Deferred inflows of resources -				
Unavailable revenues	68,658	-	-	68,658
Total liabilities and deferred inflows of resources	<u>1,303,005</u>	<u>137,843</u>	<u>192,950</u>	<u>1,633,798</u>
Fund Balances:				
Non-spendable:				
Inventory	160,448	-	26,038	186,486
Prepays	244,941	-	-	244,941
Long-term receivables	101,694	-	-	101,694
Restricted:				
Student transportation	-	-	22,650	22,650
Career and vocational education	107,128	-	-	107,128
Committed:				
Student transportation	-	-	99,364	99,364
Capital grant match and other purposes	-	31,295	-	31,295
Assigned - encumbrances	154,228	-	-	154,228
Unassigned	2,149,964	-	(27,553)	2,122,411
Total fund balances	<u>2,918,403</u>	<u>31,295</u>	<u>120,499</u>	<u>3,070,197</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,221,408</u>	<u>169,138</u>	<u>313,449</u>	<u>4,703,995</u>

The notes to the financial statements are an integral part of this statement.

LAKE AND PENINSULA SCHOOL DISTRICT

Reconciliation of Net Position Between the
Government-wide Financial Statements and the Fund Financial Statements

June 30, 2018

Amount reported as fund balances on the governmental funds balance sheet		\$ 3,070,197
Amounts reported for governmental activities in the statement of net position are different because:		
Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources:		
PERS	392,718	
TRS	<u>415,899</u>	808,617
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:		
PERS	(752,325)	
TRS	<u>(899,214)</u>	(1,651,539)
Proportionate share of the collective net pension and OPEB liabilities:		
PERS	(3,854,239)	
TRS	<u>(3,552,848)</u>	(7,407,087)
Long-term accounts receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds		68,658
Capital assets used in governmental activities are not financial resources and are not reported in the funds.		193,649
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.		44,204
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.		<u>2,862,541</u>
Net position of governmental activities		<u>\$ (2,010,760)</u>

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, 2018

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ 300,850	-	37,239	338,089
Earnings on investments	4,783	-	-	4,783
E-rate revenues	1,690,531	-	-	1,690,531
Other	428,276	-	-	428,276
Intergovernmental:				
Lake and Peninsula Borough	1,347,423	149,809	-	1,497,232
State of Alaska	9,556,059	206,202	125,977	9,888,238
Federal sources	1,374,315	-	1,267,542	2,641,857
Total revenues	<u>14,702,237</u>	<u>356,011</u>	<u>1,430,758</u>	<u>16,489,006</u>
Expenditures:				
Current:				
Instruction	4,952,862	-	594,952	5,547,814
Special education instruction	1,138,320	-	108,033	1,246,353
Special education support services - students	149,265	-	-	149,265
Support services - students	210,984	-	64,569	275,553
Support services - instruction	2,868,358	-	230,700	3,099,058
School administration	924,631	-	-	924,631
School administration support services	69,391	-	-	69,391
District administration	806,677	-	-	806,677
District administration support services	715,329	-	43,435	758,764
Operation and maintenance of plant	2,665,335	-	-	2,665,335
Student activities	402,692	-	-	402,692
Student transportation services	-	-	112,363	112,363
Food service	-	-	731,137	731,137
Construction and facilities acquisition	-	1,024,996	-	1,024,996
Total expenditures	<u>14,903,844</u>	<u>1,024,996</u>	<u>1,885,189</u>	<u>17,814,029</u>
Excess (deficiency) of revenues over expenditures	<u>(201,607)</u>	<u>(668,985)</u>	<u>(454,431)</u>	<u>(1,325,023)</u>
Other financing sources (uses):				
Transfers in	-	-	460,000	460,000
Transfers out	(460,000)	-	-	(460,000)
Total other financing sources (uses)	<u>(460,000)</u>	<u>-</u>	<u>460,000</u>	<u>-</u>
Net change in fund balances	(661,607)	(668,985)	5,569	(1,325,023)
Fund balances, beginning of year	<u>3,580,010</u>	<u>700,280</u>	<u>114,930</u>	<u>4,395,220</u>
Fund balances, end of year	<u>\$ 2,918,403</u>	<u>31,295</u>	<u>120,499</u>	<u>3,070,197</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, 2018

Net change in fund balance - total governmental funds	\$	(1,325,023)
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Amounts reported for *governmental activities* in the statement of activities are different because:

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in the unfunded net pension and OPEB liabilities:

PERS	1,321,215	
TRS	<u>2,011,273</u>	3,332,488

Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities.

PERS	(114,588)	
TRS	<u>(1,820,085)</u>	(1,934,673)

Revenues in the Statement of Activities that represent notes receivable amounts that do not provide current financial resources are unavailable in the fund financial statements but recognized in the Statement of Activities. This amount represents the change in the revenue shown as unavailable in the fund financial statements

(35,244)

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	1,083,682	
Depreciation expense	<u>(50,333)</u>	1,033,349

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		(4,347,300)
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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.

8,668

Change in net position of governmental activities	\$	<u><u>(3,267,735)</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, 2018

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ 252,133	314,000	300,850	(13,150)
Earnings on investments	45,000	20,000	4,783	(15,217)
E-rate revenue	1,695,609	1,695,609	1,690,531	(5,078)
Other	251,000	453,700	428,276	(25,424)
Intergovernmental:				
Borough appropriation	1,347,423	1,347,423	1,347,423	-
State of Alaska	10,318,852	9,488,626	9,556,059	67,433
Federal sources	838,741	1,362,972	1,374,315	11,343
Total revenues	<u>14,748,758</u>	<u>14,682,330</u>	<u>14,702,237</u>	<u>19,907</u>
Expenditures:				
Current:				
Instruction	5,005,939	4,979,130	4,952,862	26,268
Special education instruction	1,153,405	1,131,553	1,138,320	(6,767)
Special education support services - students	145,715	150,400	149,265	1,135
Support services - students	204,316	226,900	210,984	15,916
Support services - instruction	3,073,152	2,820,324	2,868,358	(48,034)
School administration	715,386	896,546	924,631	(28,085)
School administration support services	54,614	67,160	69,391	(2,231)
District administration	696,579	796,889	806,677	(9,788)
District administration support services	554,610	646,424	715,329	(68,905)
Operations and maintenance of plant	2,417,538	2,498,234	2,665,335	(167,101)
Student activities	413,959	405,409	402,692	2,717
Total expenditures	<u>14,435,213</u>	<u>14,618,969</u>	<u>14,903,844</u>	<u>(284,875)</u>
Excess (deficiency) of revenues over expenditures	<u>313,545</u>	<u>63,361</u>	<u>(201,607)</u>	<u>(264,968)</u>
Other financing sources (uses):				
Transfers out:				
Food Service Special Revenue Fund	<u>(340,000)</u>	<u>(460,000)</u>	<u>(460,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>(26,455)</u>	<u>(396,639)</u>	<u>(661,607)</u>	<u>(264,968)</u>
Fund balance, beginning of year			<u>3,580,010</u>	
Fund balance, end of year			\$ <u>2,918,403</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, 2018

Assets

Due from School Operating Fund	\$	<u>256,088</u>
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Liabilities

Due to student groups		169,390
Scholarship funds		67,198
Housing deposits		<u>19,500</u>
	\$	<u>256,088</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, 2018

<u>Assets</u>	
Cash and cash equivalents	\$ 128,601
Accounts receivable	<u>320,378</u>
Total assets	<u><u>448,979</u></u>
 <u>Liabilities and Net Position</u>	
Liabilities -	
Health claims payable	404,775
Net position - unrestricted	<u>44,204</u>
Total liabilities and net position	\$ <u><u>448,979</u></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, 2018

Operating revenues - local sources - Interfund insurance charges	\$ 2,507,140
Operating expenses - Insurance claims and administration	<u>2,498,472</u>
Change in net position	8,668
Net position, beginning of year	<u>35,536</u>
Net position, end of year	<u><u>\$ 44,204</u></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, 2018

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 2,186,762
Payments for insurance claims and administration	<u>(2,491,069)</u>
Net cash flows (used) by operating activities	<u>(304,307)</u>
Cash and cash equivalents, beginning of year	<u>432,908</u>
Cash and cash equivalents, end of year	\$ <u><u>128,601</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income	8,668
Adjustments to reconcile income from operations to net cash flows provided by operating activities:	
(Increase) in accounts receivable	(320,378)
Decrease in claims payable	<u>7,403</u>
Net cash flows (used) by operating activities	\$ <u><u>(304,307)</u></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, 2018

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, 2018.

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.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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 and proprietary 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.

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 local, state and federally funded acquisitions of capital assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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 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.

Revenues from the Lake and Peninsula Borough are recorded as Borough appropriations in the School Operating Fund 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. In the Capital Projects Fund, revenue from the Lake and Peninsula Borough is recorded as local revenue.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Pensions/OPEB

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expenses, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) and additions to/from PERS and TRS's fiduciary net position have been determined on the same basis as they are reported by PERS and TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms, investments are reported at fair value.

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. The District does not have a formal investment policy.

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."

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 acquisition 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 expensed 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.

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:

Non-spendable fund balance – amounts that cannot be spent because they are in a non-spendable 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. Non-spendable 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.

10. Fair Value of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following financial instruments are recorded at fair value or at amounts that approximate fair value: (1) cash and cash equivalents, (2) receivables, net, (3) certain other current assets, (4) accounts payable, and (5) other current liabilities. The carrying amounts reported in the balance sheet and Statement of Net Position for the above financial instruments closely approximates their fair value due to the short-term nature of these assets and liabilities, except for the District's investments. The carrying amount of the District's investments are determined based on quoted market prices.

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.

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.

The annual budget for the Food Service Special Revenue Fund follows 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

B. Excess Expenditures Over Appropriations

The following functions had expenditures in excess of appropriations in the School Operating Fund:

	Amounts in Excess of Appropriations
Special education instruction	\$ 6,767
Support services - instruction	48,034
School administration	28,085
School administration support services	2,231
District administration	9,788
District administration support services	68,895
Operation and maintenance of plant	167,101

C. Deficit Fund Balance

The Food Service Special Revenue Fund had a deficit fund balance of \$1,515 as of June 30, 2018. The deficit will be funded by transfers from the School Operating Fund in FY2019.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The District maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is reported on the balance sheet or Statement of Net Position as "Cash and cash equivalents" or amounts "due to/from other funds."

The District bank accounts are insured by the Federal Depository Insurance Corporation (FDIC) to a maximum of \$250,000 per financial institution. Any amount in excess of FDIC limits is to be collateralized with securities held by the District's agent in the District's name.

All deposits are carried at cost plus accrued interest. 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, 2018, the District had \$3,519 of uninsured cash. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2018, the District had the following investments:

<u>Investment Type</u>	Fair Value	<u>Investment Maturity (in years)</u>		
		Less than 1 year	1-5	6-10
Fixed income	\$ 3,408,387	739,985	2,668,402	-

Interest Rate Risk – The District has a policy to manage exposure to fair market value losses arising from increasing interest rates by limiting maturities of investments.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2018:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income	\$ <u>3,408,387</u>	<u>3,408,387</u>	<u>-</u>	<u>-</u>

B. Accounts Receivable

Accounts receivable as of year-end for the District's individual major funds and other governmental funds are as follows:

	<u>Operating Fund</u>	<u>School Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Grant	\$ -	24,417	165,397	187,814
E-rate	448	-	-	448
Other local sources	<u>144,655</u>	<u>144,721</u>	<u>-</u>	<u>289,376</u>
Total	\$ <u>145,103</u>	<u>169,138</u>	<u>165,397</u>	<u>479,638</u>

Management has determined that all their receivables are collectable; therefore, no allowance for doubtful accounts has been established.

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, 2018:

	<u>Balance June 30, 2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2018</u>
Capital assets being depreciated:				
Equipment	\$ 1,125,421	58,686	188,517	995,590
Vehicles	<u>579,635</u>	<u>21,428</u>	<u>-</u>	<u>601,063</u>
Total capital assets being depreciated	<u>1,705,056</u>	<u>80,114</u>	<u>188,517</u>	<u>1,596,653</u>
Less accumulated depreciation for:				
Equipment	1,030,216	29,184	188,517	870,883
Vehicles	<u>510,972</u>	<u>21,149</u>	<u>-</u>	<u>532,121</u>
Total accumulated depreciation	<u>1,541,188</u>	<u>50,333</u>	<u>188,517</u>	<u>1,403,004</u>
Total net capital assets	\$ <u>163,868</u>	<u>29,781</u>	<u>-</u>	<u>193,649</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Depreciation expense was charged to functions of the District as follows:

Governmental activities:	
Instruction	\$ 3,223
District administration support services	18,243
Operation and maintenance of plant	23,521
Student transportation services	<u>5,346</u>
Total depreciation expense	<u>\$ 50,333</u>

D. Assets to be Contributed

The following are a summary of changes in assets to be contributed for the year ended June 30, 2018:

	Balance June 30, 2017	Additions	Deletions	Balance June 30, 2018
Construction in progress	\$ 6,206,273	1,003,568	(4,347,300)	<u>2,862,541</u>

Deletions of assets to be contributed 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, 2018 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 192,950
Capital Projects Fund	School Operating Fund	59,875
Other Governmental Funds	School Operating Fund	<u>122,014</u>
		<u>\$ 374,839</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.

<u>Transfers Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ <u>460,000</u>

The School Operating Fund transferred \$460,000 to the Food Service Special Revenue Fund to cover current year expenditures in excess of revenues.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

F. Deferred Inflows of Resources

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report *unearned revenues* in connection with resources that have been received, but not yet earned. At June 30, 2018, the components of *deferred inflows of resources* in the governmental funds were as follows:

	<u>Unavailable</u>
Unavailable accounts receivable	\$ <u>68,658</u>

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 torts, (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, 2018. 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

The 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. *GASB Codification P20* and *GASB 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.

All full-time employees and certain permanent part-time employees of the 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 other post-employment benefit (OPEB) plans.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The system is governed by the Alaska Retirement Management Board. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee.

Summary of Significant Accounting Policies. The financial statements for 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 value.

PERS and TRS act as the common investment and administrative agencies for the following multiple-employer plans:

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB)	
Healthcare Reimbursement Arrangement Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC)	
Occupational Death and Disability Plan	Cost-sharing, Defined Contribution OPEB
Alaska Retiree Healthcare Trust Plan	Cost-sharing, Defined Contribution OPEB
Retiree Medical Plan	Cost-sharing, Defined Contribution OPEB

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. Membership in the plan consisted of the following at June 30, 2017 (latest available report):

Membership	PERS	TRS
Active plan members	19,442	4,937
Participating employers	155	57

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). Membership in the plan consisted of the following at June 30, 2017 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	34,310	12,701
Inactive plan members entitled to but not yet receiving benefits	5,799	2,846
Active plan members	14,956	4,937
Total plan membership	55,065	20,484

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. Membership in the plan consists of the following at June 30, 2017 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	5	4
Inactive plan members entitled to but not yet receiving benefits	831	443
Inactive plan members not entitled to benefits	10,466	2,011
Active plan members	19,442	4,937
Total plan membership	30,744	7,395

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Membership in the plan consists of the following at June 30, 2017 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	7	3
Inactive plan members entitled to but not yet receiving benefits	829	444
Inactive plan members not entitled to benefits	10,466	2,011
Active plan members	19,442	4,937
Total plan membership	30,744	7,395

Investments

The Board is the investment oversight authority of the system's investments. As the fiduciary, the Board has the statutory authority to invest the assets under the Prudent Investor Rule. Fiduciary responsibility for the Board's invested assets is pursuant to AS 37.10.210.390.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Treasury provides staff for the Board. Treasury has created a pooled environment by which it manages investments of the Board. Additionally, Treasury manages a mix of Pooled Investment Funds and Collective Investment Funds for the DC Participant-directed Pension plans under the Board's fiduciary responsibility.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual weighted rate of return, net of investment expense for the year ended June 30, 2017 (latest available report) for the DB Plan for PERS and TRS is 12.99% and 13.04%, for the ARHCT is 12.69% and 12.58%, for the Occupational Death and Disability Plan is 11.97% and 12.03%, and for the Retiree Medical Plan is 11.93% and 11.80%, respectively.

For additional information on securities lending, interest rates, credit risks, foreign exchange, derivatives, fair value, and counterparty credit risks, see the separately issued report on the Invested Assets of the State of Alaska Retirement and Benefits Plans at:

<http://treasury.dor.alaska.gov/armb/Reports-and-Policies/Annual-Audited-Financial-Schedules.aspx>.

Alaska Public Employee Retirement System (PERS) – Defined Benefit Plan (DB)

Plan Description. The School District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. 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 or online at <http://doa.alaska.gov/dr/pers>.

Pension Benefits. All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I 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 tier II and III employees enrolled after June 30, 1986, but before July 1, 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.

The PERS defined benefit is closed to new hires enrolled on or after July 1, 2006. New hires after this date participate in the PERS defined contribution plan (DC) described later in these notes.

Currently there are 155 employers participating in PERS, including the State of Alaska and 154 political subdivisions and public organizations.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The DB Plan's membership consisted of the following at June 30, 2017 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	34,310
Inactive plan members entitled to but not receiving benefits	5,799
Active plan members	<u>14,956</u>
Total DB plan membership	<u>55,065</u>

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. All service before that date is calculated at 2%.

Post-employment healthcare benefits are provided without cost to all members first enrolled before July 1, 1986. Members first enrolled after June 30, 1986, but before July 1, 2006 and who have not reached age 60 may elect to pay for major medical benefits.

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. In April 2008 the Alaska Legislature passed legislation which statutorily capped the employer contribution, established a state funded "on-behalf" contribution, and required that employer contributions be calculated against all PERS eligible wages, including wages paid to participants of the PERS Tier IV defined contribution plan (DC) described later in these footnotes. The state legislature capped the rate at 22%, with the State contributing an on-behalf payment for the difference between the actuarial contribution and the cap.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Salary Floor. During the 25th 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.

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 2018 the past service rate is 15.28%.

Employee Contribution Rate. The District PERS active members are required to contribute 6.75% (5.25% pension costs and 1.50% OPEB) and if elected, non-teacher school district employees are required to contribute 9.60% (7.47% pension and 2.13% OPEB) of their annual covered salary.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate. This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% (17.12% pension costs and 4.88% OPEB) of eligible wages, subject to the salary floor, and other termination costs as described above. This 22% rate is calculated on all PERS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate. This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. This rate is 25.01% (19.46% pension and 5.55% OPEB). Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate. This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute an on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. As a result, the On-behalf Contribution Rate for 2018 is 3.01% (75.54% pension and 24.46% OPEB). On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Rate. This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses an 8% pension discount rate.

Employer contributions for the year ended June 30, 2018, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 224,410	65,499	289,909

Public Employees Retirement Plans

For the year ended June 30, 2018 the State of Alaska contributed \$42,387 and \$13,724 (75.54% pension cost and 24.46% OPEB cost) on-behalf of the District, which has been recorded in the fund financial statement under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2017 to a total of \$129,917, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2018, the District reported liabilities that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

Defined Benefit:		Pension
District's proportionate share of the net pension liability	\$	3,322,033
State's proportionate share of the net pension liability		1,236,083
Total	\$	<u>4,558,116</u>
		OPEB
District's proportionate share of the ARHCT OPEB liability	\$	542,826
State's proportionate share of the ARHCT OPEB liability		202,428
Total	\$	<u>745,254</u>
Defined Contribution:		
District's proportionate share of the ODD OPEB liability	\$	(16,792)
District's proportionate share of the RMP OPEB liability		6,172
Total	\$	<u>(10,620)</u>
Total District's share of net pension and OPEB liabilities	\$	<u>3,854,239</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The net pension and OPEB liabilities were measured as of June 30, 2017, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2019 through FY2039, as determined by projections based on the June 30, 2017 valuation. At June 30, 2018, the District's proportion of the pension liability was 0.0643%, which is a decrease of 0.0126% from June 30, 2017. At June 30, 2018, the District's proportion of the OPEB ARCHT, ODD and RMP OPEB liabilities were 0.0643%, 0.1184%, and 0.1184%, respectively, which represent a decrease of 0.0127%, an increase of 0.0039% and 0.0039%, respectively, from June 30, 2017.

Based on the measurement date of June 30, 2017, the District recognized pension and OPEB expense of (\$818,104) and \$89,211, respectively, for the year ended June 30, 2018. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(59,727)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	89,109	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(409,738)
District contributions subsequent to the measurement date	224,410	-
Total	\$ <u>313,519</u>	<u>(469,465)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(29,273)
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	(169,990)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(78,114)
District contributions subsequent to the measurement date	65,499	-
Total	\$ <u>65,499</u>	<u>(277,377)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Contribution:		
Differences between expected and actual experience	\$ -	(495)
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	(1,049)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(891)
District contributions subsequent to the measurement date	1,801	-
Total	<u>\$ 1,801</u>	<u>(2,435)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(48)
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	(3,000)
Changes in proportion and differences between District contributions and proportionate share of contributions	313	-
District contributions subsequent to the measurement date	11,586	-
Total	<u>\$ 11,899</u>	<u>(3,048)</u>

\$224,410 and \$78,886 is reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension and OPEB liabilities in the year ended June 30, 2019, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2018	\$ (463,249)	(102,157)	(433)	(717)
2019	92,789	(90,226)	(433)	(717)
2020	41,654	(42,497)	(433)	(717)
2021	(51,550)	(42,497)	(433)	(717)
2022	-	-	(171)	33
Thereafter	-	-	(532)	100
Total	<u>\$ 380,356</u>	<u>(277,377)</u>	<u>(2,435)</u>	<u>(2,735)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2018, the District recognized (\$1,179,888) and (\$43,468) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Actuarial Assumptions. The total pension and OPEB liabilities in the June 30, 2017 (latest available) actuarial valuation was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. These assumptions were the result of an experience study performed as of June 30, 2013.

Investment return / discount rate	8% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 3.12% per year Productivity – 0.50% per year
Payroll growth	3.62% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)	Based upon 2010-2013 actual mortality experience. 60% of male rates and 65% of female rates of post termination mortality rates. Deaths are assumed to be occupational 70% of the time for peace officers, and firefighters, 50% of the time for others.
Mortality (Post-termination)	96% of all rates of the RP-2000 combined mortality table, 2000 base year projected to 2018.
Total turnover	Based upon the 2010-2013 actual withdrawal experience.
Disability	Incidence rates based on 2010-2013 actual experience. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table. Disabilities are assumed to be occupational 70% of the time for peace officers / firefighters, 50% of the time for others.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Retirement	Retirement rates based upon the 2010-2013 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date for others. For peace officers/firefighters, Tier 1 deferred vested members are assumed to retire at age 55 and Tiers 2 and 3 deferred vested members are assumed to retire at age 60.
Marriage and age difference	Wives are assumed to be three years younger than husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
Healthcare cost trend rates	Pre-65 medical: 8.8% grading down to 4.4% Post-65 Medical: 5.8% grading down to 4.0% Prescription drugs: 5.4% grading down to 4.0%

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	8.83%
Global Ex- U.S. Equity	7.79%
Intermediate Treasuries	1.29%
Opportunistic	4.76%
Real Assets	4.94%
Absolute Return	4.76%
Private Equity	12.02%
Cash Equivalents	0.63%

Discount Rate. The discount rate used to measure the total pension and OPEB liabilities is 8.00%. The projection of the cash flows used to determine the discount rate assumed that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension and OPEB plans fiduciary net pension and OPEB were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the Net Pension and OPEB Liabilities to Changes in the Discount Rate. The following presents the net pension liability of the plan calculated using the discount rate of 8%, as well as what the Plans' net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7%) or 1-percentage-point higher (9%) than the current rate:

	1% Decrease (7%)	Current Rate (8%)	1% Increase (9%)
Net pension liability	\$ 4,363,797	3,322,033	2,442,304
Net OPEB ARHCT liability	\$ 1,161,704	542,826	22,264
Net OPEB ODD liability	\$ (15,159)	(16,792)	(18,127)
Net OPEB RMP liability	\$ 28,913	6,172	(11,586)

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT liability	\$ (60,214)	542,826	1,267,824
Net OPEB ODD liability	N/A	(16,792)	N/A
Net OPEB RMP liability	(15,277)	6,172	34,910

Alaska Public Employee Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.03% for the retiree medical plan (DB), 0.16% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%.

Currently there are 155 employers participating in the defined contribution plan, including the State of Alaska. At June 30, 2017 (latest available report), membership in the DC plan consisted of 1,735 peace officers and firefighters and 19,532 of other members.

Plan members are 100% vested with their contributions.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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%

The School District contributed \$131,191 for the year ended June 30, 2018.

Teachers Retirement System (TRS) – Defined Benefit Plan (DB)

Plan Description. The School District participates in the Teacher's Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. 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 or online at <http://doa.alaska.gov/drbr/trs>

The DB Plan's membership consisted of the following at June 30, 2017 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	12,701
Inactive plan members entitled to but not receiving benefits	2,846
Active plan members	<u>4,937</u>
Total DB plan membership	<u>20,484</u>

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 after June 30, 1990 but before July 1, 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, 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 January 1, 1987, 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Post Retirement Pension Adjustments. Effective in fiscal year 1991, 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 PRPAs 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.

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 TRS Administrator.

Employee Contribution Rate. The District's active TRS members are required to contribute 8.65% (5.79% pension costs and 2.86% OPEB) and non-teacher school district employees (if elected) are required to contribute 9.60% (6.42% pension and 3.18% OPEB) of their annual covered salary.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate. This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 12.56% (8.40% pension costs and 4.16% OPEB) of eligible wages, subject to the salary floor, and other termination costs as described above. This 12.56% rate is calculated on all TRS participating wages, including those wages attributable to employees in the defined benefit plan.

ARM Board Adopted Rate. This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual Plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. This rate is 26.78% (17.91% pension and 8.87% OPEB). Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature requires the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25 year term which ends in 2039. This will result in lower ARM Board Rates in future years.

On-behalf Contribution Rate. This is the rate paid in by the State as an on-behalf payment as mandated under current statute. Under state law, subject to annual appropriation, the state will contribute on on-behalf payment into the plan in an amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. The On-behalf Contribution Rate for 2018 is 14.22% (88.43% pension and 11.57% OPEB). On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Rate. This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board (GASB)*. Medicare Part D subsidies are not reflected in this rate. The rate uses an 8% pension and OPEB discount rate.

Employer contributions for the year ended June 30, 2018, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	132,977	65,856	198,833

Teachers Retirement Plans

For the year ended June 30, 2018 the State of Alaska contributed \$552,458 (88.43% pension cost) and \$72,282 (11.57% OPEB cost) on-behalf of the District, which has been recorded in the fund financial statement under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of \$(92,975), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2018, the District reported a liabilities that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

	<u>Pension</u>
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 3,313,813
State's proportionate share of the net pension liability	<u>5,786,624</u>
Total	<u>\$ 9,100,437</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability	\$ 300,203
State's proportionate share of the ARHCT OPEB liability	<u>526,582</u>
Total	<u>\$ 826,785</u>
Defined Contribution:	
District's proportionate share of the ODD OPEB liability	\$ (24,962)
District's proportionate share of the RMP OPEB liability	<u>(36,206)</u>
Total	<u>\$ (61,168)</u>
Total District's share of net pension and OPEB liabilities	<u>\$ 3,552,848</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The net pension and OPEB liabilities were measured as of June 30, 2017, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2019 through FY2039, as determined by projections based on the June 30, 2017 valuation. At June 30, 2018, the District's proportion of the pension liability was 0.1635%, which is a decrease of 0.0532% from June 30, 2017. At June 30, 2018, the District's proportion of the OPEB ARCHT, ODD, and RMP OPEB liabilities were 0.1632%, 0.7638%, and 0.7638%, respectively, which represent a decrease of 0.0522%, 0.091%, and 0.091%, respectively, from June 30, 2017.

Based on the measurement date of June 30, 2017, the District recognized pension expense of \$505,215 and OPEB expense of \$61,095 for the year ended June 30, 2018. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(55,267)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	151,507	-
Changes in proportion and differences between District contributions and proportionate share of contributions	34,146	(559,929)
District contribution subsequent to the measurement date	132,977	-
Total	<u>\$ 318,630</u>	<u>(615,196)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(38,913)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(161,333)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(75,399)
District contribution subsequent to the measurement date	65,856	-
Total	<u>\$ 65,856</u>	<u>(275,645)</u>

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Contribution:		
Differences between expected and actual experience	\$ -	(104)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(947)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,570	-
District contribution subsequent to the measurement date	-	-
Total	<u>\$ 2,570</u>	<u>(1,051)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(14)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(7,308)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,149	-
District contribution subsequent to the measurement date	26,693	-
Total	\$ <u>28,842</u>	<u>(7,322)</u>

\$132,977 and \$ 92,549 reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2018	\$ (553,762)	(121,985)	20	(1,605)
2019	136,738	(72,994)	20	(1,605)
2020	65,825	(40,333)	20	(1,605)
2021	(78,344)	(40,333)	20	(1,605)
2022	-	-	257	222
Thereafter	-	-	1,182	1,025
Total	\$ <u>(429,543)</u>	<u>(275,645)</u>	<u>1,519</u>	<u>(5,173)</u>

For the year ended June 30, 2018, the District recognized (\$234,484) and (\$53,365) of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Actuarial Assumptions: The total pension and OPEB liabilities in the June 30, 2017 (latest available) actuarial valuation was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017. These assumptions were the result of an experience study performed as of June 30, 2013.

Investment return / discount rate 8% per year (geometric), compounded annually, net of expenses

Salary scale Inflation – 3.12% per year
Productivity – 0.50% per year

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Payroll growth	3.62% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 3.12% annually.
Mortality (Pre-termination)	Based upon 2010-2013 actual mortality experience. 68% of male rates and 60% of female rates of post termination mortality rates. Deaths are assumed to be occupational 15% of the time.
Mortality (Post-termination)	94% of male and 97% of female rates of the RP-2000 combined mortality table, 2000 base year projected to 2018.
Total turnover	Based upon the 2010-2013 actual withdrawal experience.
Disability	Incidence rates based on 2010-2013 actual experience. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table. Disabilities are assumed to be occupational 15% of the time.
Retirement	Retirement rates based upon the 2010-2013 actual experience, ranging from 2% to 100% based on age.
Marriage and age difference	Wives are assumed to be three years younger than husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare trend rates	Pre 65 medical: 8.8% grading down to 4.4% Post 65 medical: 5.8% grading down to 4.0% Prescription drugs: 5.4% grading down to 4.0%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension and OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	8.83%
Global Ex – U.S. Equity	7.79%
Intermediate Treasuries	1.29%
Opportunistic	4.76%
Real Assets	4.94%
Absolute Return	4.76%
Private Equity	12.02%
Cash equivalents	0.63%

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities was 8%. The projection of the cash flows used to determine the discount rate assumed that employer and non-employer State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension and OPEB plan's fiduciary net pension and OPEB was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments was applied to all periods of projected benefit payments to determine the total pension AND OPEB liabilities.

Sensitivity of the Net Pension and OPEB Liabilities to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities of the Plan calculated using the discount rate of 8%, as well as what the Plans' net pension and OPEB liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (7%) or 1-percentage-point higher (9%) than the current rate:

	<u>1% Decrease (7%)</u>	<u>Current Rate (8%)</u>	<u>1% Increase (9%)</u>
Net pension liability	\$ 4,671,228	3,313,813	2,173,438
Net OPEB ARHCT	\$ 914,799	300,203	(209,738)
Net OPEB ODD	\$ (25,084)	(24,962)	(24,901)
Net OPEB RMP	\$ 15,521	(36,206)	(75,505)

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB ARHCT	\$ (279,847)	300,203	1,005,627
Net OPEB ODD	\$ N/A	(24,962)	N/A
Net OPEB RMP	\$ (83,342)	(36,206)	28,995

Teachers Retirement System (TRS) – Defined Contribution Plan (DC)

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. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. 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 to other post-employment benefits (DB): 0.91% for the retiree medical plan, 0% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). 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%

The School District contributed \$327,667 for the year ended June 30, 2018.

C. Encumbrances

The District's encumbrances are classified as assigned fund balance in the School Operating Fund. The District had encumbrances of \$154,228 as of June 30, 2018, which consist of open purchase orders for school maintenance of \$24,622 and supplies for \$129,606.

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 2014. 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. This amount increased to \$75,000 beginning January 1, 2017 per employee per year. 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 2018 are as follows:

Claims payable, June 30, 2017	\$	397,372
2018 claims and changes in estimates		2,498,472
2018 claims paid		<u>(2,491,069)</u>
Claims payable, June 30, 2018	\$	<u>404,775</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. Change in Accounting Principle

As discussed in Note IV. B. to the financial statements, the District participates in the Alaska Public Employees' Retirement System (PERS) and the Alaska Teachers' Retirement System (TRS). In 2018, the District adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which, among other accounting and reporting criteria, requires the School District to recognize its proportional share of the net other postemployment benefit (OPEB) plans liability (and related deferred inflow/outflow accounts), as of the beginning of the District's fiscal year. As a result of the implementation of these statements, the District has recorded an opening balance adjustment to increase liabilities and to decrease opening net position as follows:

Governmental Activities:

Opening net position, as originally presented	\$	2,550,819
Change in accounting principle adjustment		<u>(1,293,844)</u>
Opening net position, as restated	\$	<u>1,256,975</u>

G. Subsequent Events

The District received notice on June 18, 2018, from the State of Alaska, Department of Administration, Division of Retirement and Benefits that forfeitures from the defined contribution plan for the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) can be offset against future contributions effective July 1, 2018. The District has \$94,063 in PERS and \$96,870 in TRS to be used against future contributions.

H. Subsequent Accounting Pronouncements

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 83 – *Certain Retirement Obligations*. Effective for fiscal years beginning after June 15, 2018.
- GASB 84 – *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2018.
- GASB 87 – *Leases*. Effective for fiscal years beginning after December 15, 2019.
- GASB 88 – *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. Effective for fiscal years beginning after June 15, 2018.

Statements 83 and 88 are not expected to have any significant impact on the financial statements of the District.

GASB Statement No. 84, the objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

REQUIRED SUPPLEMENTARY INFORMATION

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Public Employees' Retirement System (PERS)

June 30, 2018

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0426%	\$ 1,988,311	\$ 1,979,532	\$ 3,967,843	\$ 1,975,177	101%	62.37%
2016	0.1850%	\$ 5,749,290	\$ 1,540,305	\$ 7,289,595	\$ 2,279,236	252%	63.96%
2017	0.0769%	\$ 4,297,251	\$ 543,235	\$ 4,840,486	\$ 2,421,546	177%	59.55%
2018	0.0643%	\$ 3,322,033	\$ 1,236,083	\$ 4,558,116	\$ 2,464,319	135%	63.37%

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Notes to Schedule:

1. Information presented for 2018 is based upon Plan measurement date June 30, 2017.
2. Measurement is one year prior to fiscal year end for all years presented.
3. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
4. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net OPEB Liability

Public Employees' Retirement System (PERS)

June 30, 2018

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							212
2018	0.0643%	\$ 542,826	\$ 202,428	\$ 745,254	\$ 2,464,319	22.03%	89.68%
Occupational Death and Disability (ODD):							
2018	0.1184%	\$ (16,792)	\$ -	\$ (16,792)	\$ 1,235,368	-1.36%	212.97%
Retiree Medical Plan (RMP):							
2018	0.1184%	\$ 6,172	\$ -	\$ 6,172	\$ 1,235,368	0.50%	93.98%

Notes to Schedule:

1. Information presented for 2018 is based upon Plan measurement date June 30, 2017.
2. Measurement is one year prior to fiscal year end for all years presented.
3. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of the District's Contributions (Pensions)
 Public Employees' Retirement System (PERS)
 June 30, 2018

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 157,251	\$ (157,251)	\$ -	\$ 2,279,236	6.90%
2016	\$ 174,505	\$ (174,505)	\$ -	\$ 2,421,546	7.21%
2017	\$ 183,851	\$ (183,851)	\$ -	\$ 2,464,319	7.46%
2018	\$ 224,410	\$ (224,410)	\$ -	\$ 1,902,827	11.79%

Notes to schedule

1. Valuation date: June 30, 2017, which was rolled forward to June 30, 2018.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 9.66% to 4.92% based on service for Peace Officer/Firefighter. Ranges from 8.55% to 4.34% based on age and service for All Others.
10. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 70% of the time for Peace Officers / Firefighters, 50% of the time for Others, 96% of all rates of the RP - 2000 Table Base Year projected to 2018 with projected scale BB.
13. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
14. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.
15. In fiscal year 2018 the District included pension DBUL into the contractually required contribution. This will be a prospective change.

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of the District's Contributions (OPEB)
 Public Employees' Retirement System (PERS)

June 30, 2018

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 65,499	\$ (65,499)	\$ -	\$ 1,902,827	3.44%
Occupational Death and Disability (ODD):					
2018	\$ 1,801	\$ (1,801)	\$ -	\$ 1,127,964	0.16%
Retiree Medical Plan (RMP):					
2018	\$ 11,586	\$ (11,586)	\$ -	\$ 1,127,964	1.03%

Notes to schedule

1. Valuation date: June 30, 2017, which was rolled forward to June 30, 2018.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 9.66% to 4.92% based on service for Peace Officer/Firefighter. Ranges from 8.55% to 4.34% based on age and service for All Others.
10. Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 70% of the time for Peace Officers / Firefighters, 50% of the time for Others, 96% of all rates of the RP - 2000 Table Base Year projected to 2018 with projected scale BB.
13. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Teachers' Retirement System (TRS)
 June 30, 2018

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0531%	\$ 1,591,717	\$ 11,804,622	\$ 13,396,339	\$ 3,535,278	45.02%	55.70%
2016	0.1664%	\$ 3,096,477	\$ 4,946,597	\$ 8,043,074	\$ 3,631,429	85.27%	73.82%
2017	0.2167%	\$ 4,947,165	\$ 5,877,618	\$ 10,824,783	\$ 3,802,144	130.12%	68.40%
2018	0.1635%	\$ 3,313,813	\$ 5,786,624	\$ 9,100,437	\$ 4,000,314	82.84%	72.39%

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Notes to Schedule:

1. Information presented for 2018 is based upon Plan measurement date June 30, 2017.
2. Measurement is one year prior to fiscal year end for all years presented.
3. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
4. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net OPEB Liability

Teachers' Retirement System (TRS)

June 30, 2018

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
							216
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1632%	\$ 300,203	\$ 526,582	\$ 826,785	\$ 4,000,314	7.50%	93.75%
Occupational Death and Disability (ODD):							
2018	0.7638%	\$ (24,962)	\$ -	\$ (24,962)	\$ 2,942,619	-0.85%	1342.59%
Retiree Medical Plan (RMP):							
2018	0.7638%	\$ (36,206)	\$ -	\$ (36,206)	\$ 2,942,619	-1.23%	118.16%

Notes to Schedule:

- Information presented for 2018 is based upon Plan measurement date June 30, 2017.
- Measurement is one year prior to fiscal year end for all years presented.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of the District's Contributions (Pensions)
 Teachers' Retirement System (TRS)

June 30, 2018

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 94,680	\$ (94,680)	\$ -	\$ 3,631,429	2.61%
2016	\$ 77,483	\$ (77,483)	\$ -	\$ 3,802,144	2.04%
2017	\$ 108,448	\$ (108,448)	\$ -	\$ 4,000,314	2.71%
2018	\$ 132,977	\$ (132,977)	\$ -	\$ 4,191,871	3.17%

Notes to schedule

1. Valuation date: June 30, 2017, which was rolled forward to June 30, 2018.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 8.11% to 3.87% based on years of service.
10. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience 68% of male and 60% of female post-termination rates. Deaths are assumed to be occupational 15% of the time, 94% of male and 97% of female rates of the RP - 2000 Table Base Year projected to 2018 with projected scale BB with a 3-year setback for males and a 4-year setback for females.
13. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
14. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.
15. In fiscal year 2018 the District included pension DBUL into the contractually required contribution. This will be a prospective change.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2018

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 65,856	\$ (65,856)	\$ -	\$ 4,191,871	1.57%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 2,942,619	0.00%
Retiree Medical Plan (RMP):					
2018	\$ 26,693	\$ (26,693)	\$ -	\$ 2,942,619	0.91%

Notes to schedule

- Valuation date: June 30, 2017, which was rolled forward to June 30, 2018.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Equivalent single amortization period: 17 years.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 3.12% per annum.
- Salary increases: Ranges from 8.11% to 3.87% based on years of service.
- Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
- Retirement age: An age-related assumption is used for participants not yet receiving payments.
- Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience 68% of male and 60% of female post-termination rates. Deaths are assumed to be occupational 15% of the time, 94% of male and 97% of female rates of the RP - 2000 Table Base Year projected to 2018 with projected scale BB with a 3-year setback for males and a 4-year setback for females.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ 314,000	300,850	(13,150)
Earnings on investments - interest	20,000	4,783	(15,217)
E-rate revenue	1,695,609	1,690,531	(5,078)
Other	453,700	428,276	(25,424)
Total local sources	<u>2,483,309</u>	<u>2,424,440</u>	<u>(58,869)</u>
Intergovernmental:			
Borough - direct appropriation	1,347,423	1,347,423	-
State of Alaska:			
Foundation and Quality Schools	8,566,589	8,566,590	1
On-behalf TRS	568,427	624,740	56,313
On-behalf PERS	64,418	56,111	(8,307)
Other state revenues	289,192	308,618	19,426
Total state sources	<u>9,488,626</u>	<u>9,556,059</u>	<u>67,433</u>
Federal sources			
Impact Aid Assistance - direct	1,275,972	1,275,972	-
Other federal revenues - passed through	87,000	98,343	11,343
Total federal revenues	<u>1,362,972</u>	<u>1,374,315</u>	<u>11,343</u>
Total revenues	<u>14,682,330</u>	<u>14,702,237</u>	<u>19,907</u>
Expenditures:			
Current:			
Instruction:			
Salaries:			
Certificated	2,395,800	2,401,543	(5,743)
Non-certificated	187,500	188,954	(1,454)
Employee benefits	1,463,830	1,565,712	(101,882)
Housing allowance	315,000	225,355	89,645
Transportation allowance	39,800	39,967	(167)
Professional and technical services	28,000	34,228	(6,228)
Staff travel	52,300	36,670	15,630
Student travel	95,000	94,862	138
Utility services	139,600	130,616	8,984
Purchased services	800	663	137
Supplies, materials and media	259,900	231,987	27,913
Other	1,600	2,305	(705)
Total instruction	<u>4,979,130</u>	<u>4,952,862</u>	<u>26,268</u>
Special education instruction:			
Salaries:			
Certificated	399,000	399,299	(299)
Non-certificated	266,000	265,539	461
Employee benefits	391,603	404,791	(13,188)
Housing allowance	42,000	35,795	6,205
Transportation allowance	2,700	2,655	45
Staff travel	25,400	25,377	23
Supplies, materials and media	4,700	4,714	(14)
Other	150	150	-
Total special education instruction	<u>1,131,553</u>	<u>1,138,320</u>	<u>(6,767)</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:			
Special education support services - students:			
Professional and technical services	\$ 125,000	123,911	1,089
Staff travel	25,000	24,879	121
Utility services	400	475	(75)
Total special education support services - students	<u>150,400</u>	<u>149,265</u>	<u>1,135</u>
Support services - students:			
Salaries:			
Certificated	91,200	91,539	(339)
Non-certificated	500	500	-
Employee benefits	60,500	65,418	(4,918)
Housing allowance	31,500	9,373	22,127
Transportation allowance	1,200	1,182	18
Staff travel	18,500	18,491	9
Utility services	500	927	(427)
Supplies, materials and media	23,000	23,554	(554)
Total support services - students	<u>226,900</u>	<u>210,984</u>	<u>15,916</u>
Support services - instruction:			
Salaries:			
Certificated	252,800	280,638	(27,838)
Non-certificated	181,000	190,802	(9,802)
Employee benefits	236,673	256,913	(20,240)
Housing allowance	31,500	19,707	11,793
Transportation allowance	5,000	4,723	277
Professional and technical services	9,500	9,439	61
Staff travel	62,700	59,998	2,702
Utility services	1,996,351	2,000,723	(4,372)
Supplies, materials and media	40,000	40,637	(637)
Other	4,800	4,778	22
Total support services - instruction	<u>2,820,324</u>	<u>2,868,358</u>	<u>(48,034)</u>
School administration:			
Certificated salaries	528,406	536,726	(8,320)
Employee benefits	260,840	272,418	(11,578)
Housing allowance	31,500	38,706	(7,206)
Transportation allowance	3,200	3,204	(4)
Staff travel	69,300	70,317	(1,017)
Supplies, materials and media	800	800	-
Other	2,500	2,460	40
Total school administration	<u>896,546</u>	<u>924,631</u>	<u>(28,085)</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	\$ 32,600	32,567	33
Employee benefits	26,560	28,385	(1,825)
Utility services	8,000	8,439	(439)
Total school administration support services	<u>67,160</u>	<u>69,391</u>	<u>(2,231)</u>
District administration:			
Certificated salaries	295,000	297,129	(2,129)
Employee benefits	328,589	336,489	(7,900)
Transportation allowance	4,200	4,261	(61)
Professional and technical services	40,000	38,019	1,981
Staff travel	79,000	80,845	(1,845)
Utility services	6,400	6,376	24
Supplies, materials and media	13,500	13,847	(347)
Tuition and stipends	18,000	17,550	450
Other	12,200	12,161	39
Total district administration	<u>796,889</u>	<u>806,677</u>	<u>(9,788)</u>
District administration support services:			
Non-certificated salaries	346,300	392,917	(46,617)
Employee benefits	214,424	240,342	(25,918)
Transportation allowance	400	338	62
Professional and technical services	27,000	27,397	(397)
Staff travel	22,000	21,348	652
Utility services	1,400	1,523	(123)
Other purchased services	5,000	5,286	(286)
Insurance and bond premiums	25,000	24,407	593
Supplies, materials and media	5,500	5,244	256
Dues and fees	10,000	8,191	1,809
Indirect cost recovery	(41,400)	(42,461)	1,061
Equipment	30,800	30,797	3
Total district administration support services	<u>646,424</u>	<u>715,329</u>	<u>(68,905)</u>
Operation and maintenance of plant:			
Non-certificated salaries	645,000	721,437	(76,437)
Employee benefits	327,034	350,461	(23,427)
Transportation allowance	3,000	2,833	167
Professional and technical services	137,000	139,973	(2,973)
Staff travel	120,000	131,873	(11,873)
Utility services	870,000	935,611	(65,611)
Other purchased services	9,900	21,894	(11,994)
Insurance and bond premiums	140,100	145,391	(5,291)
Supplies, materials and media	246,200	215,862	30,338
Total operation and maintenance of plant	<u>2,498,234</u>	<u>2,665,335</u>	<u>(167,101)</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	\$ 67,000	66,954	46
Non-certificated	32,200	32,208	(8)
Employee benefits	45,509	42,251	3,258
Staff travel	3,400	3,309	91
Student travel	253,100	252,963	137
Insurance and bond premiums	1,300	1,272	28
Supplies, materials and media	-	930	(930)
Other	2,900	2,805	95
Total student activities	<u>405,409</u>	<u>402,692</u>	<u>2,717</u>
Total expenditures	<u>14,618,969</u>	<u>14,903,844</u>	<u>(284,875)</u>
Excess (deficiency) of revenues over expenditures	<u>63,361</u>	<u>(201,607)</u>	<u>(264,968)</u>
Other financing (uses):			
Transfers out:			
Food Service Special Revenue Fund	<u>(460,000)</u>	<u>(460,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (396,639)</u>	<u>(661,607)</u>	<u>(264,968)</u>
Fund balance, beginning of year		<u>3,580,010</u>	
Fund balance, end of year		<u>\$ 2,918,403</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2018

Revenues:

Intergovernmental:

Lake and Peninsula Borough	\$	149,809
State sources - AHFC teacher housing		206,202
		<u>356,011</u>

Expenditures:

Construction and facilities acquisition:

Vehicle	21,428
AHFC duplex	837,090
Water-sewer	6,468
Plumbing upgrade	201
Energy efficient upgrade	144,914
Energy efficient upgrade AHFC	10,000
Newhalen gym expansion	4,895
Total expenditures	<u>1,024,996</u>

Excess (deficiency) of revenues over expenditures (668,985)

Fund balance, beginning of year 700,280

Fund balance, end of year \$ 31,295

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2018

	Special Revenue Funds						Total Special Revenue Funds
	Student Transportation	Food Service	Title I-C Migrant Education	Title I-C Migrant Education Book	Perkins Incentive	CHILD	
<u>Assets</u>							
Accounts receivable:							
Intergovernmental:							
Federal sources:							
Passed through the State of Alaska	-	-	49,018	597	14,241	-	63,856
Passed through other	-	-	-	-	-	101,541	101,541
Due from School Operating Fund	122,014	-	-	-	-	-	122,014
Inventory	-	26,038	-	-	-	-	26,038
Total assets	\$ 122,014	26,038	49,018	597	14,241	101,541	313,449
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Due to School Operating Fund	-	27,553	49,018	597	14,241	101,541	192,950
Fund balances (deficit):							
Non-spendable:							
Inventory	-	26,038	-	-	-	-	26,038
Restricted:							
Student transportation	22,650	-	-	-	-	-	22,650
Committed:							
Student transportation	99,364	-	-	-	-	-	99,364
Unassigned	-	(27,553)	-	-	-	-	(27,553)
Total fund balances (deficit)	122,014	(1,515)	-	-	-	-	120,499
Total liabilities and fund balances (deficit)	\$ 122,014	26,038	49,018	597	14,241	101,541	313,449

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit)

Year Ended June 30, 2018

	Special Revenue Funds								
	Student Transportation	Food Service	Fresh Fruits & Vegetables	Title I-A Basic	Title I-C Migrant Education	Title I-C Migrant Education Book	Title II - A Teacher & Principal Recruiting & Training	Title VI-B IDEA	Preschool Disabled
Revenues:									
Local sources:									
Charges for services	\$ -	37,239	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	123,872	-	-	-	-	-	-	-	-
Federal sources:									
Direct	-	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	238,120	18,360	169,901	123,273	5,000	42,079	108,499	6,782
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-
Total revenues	<u>123,872</u>	<u>275,359</u>	<u>18,360</u>	<u>169,901</u>	<u>123,273</u>	<u>5,000</u>	<u>42,079</u>	<u>108,499</u>	<u>6,782</u>
Expenditures:									
Current:									
Instruction	-	-	-	156,429	80,539	5,000	-	-	-
Special education support services - students	-	-	-	-	-	-	-	101,677	6,356
Support services - students	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	2,789	34,006	-	39,433	-	-
District administration support services	-	-	-	10,683	8,728	-	2,646	6,822	426
Student transportation services	112,363	-	-	-	-	-	-	-	-
Food service	-	712,777	18,360	-	-	-	-	-	-
Total expenditures	<u>112,363</u>	<u>712,777</u>	<u>18,360</u>	<u>169,901</u>	<u>123,273</u>	<u>5,000</u>	<u>42,079</u>	<u>108,499</u>	<u>6,782</u>
Excess (deficiency) of revenues over expenditures	11,509	(437,418)	-	-	-	-	-	-	-
Other financing sources - Transfers in - School Operating Fund	-	460,000	-	-	-	-	-	-	-
Net change in fund balances	11,509	22,582	-	-	-	-	-	-	-
Fund balances (deficit), beginning of year	110,505	(24,097)	-	-	-	-	-	-	-
Fund balances (deficit), end of year	\$ <u>122,014</u>	<u>(1,515)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit), Continued

	Special Revenue Funds								Total
	Carl Perkins - Secondary	Perkins Incentive	REAP	Indian Education	CHILD	Artist in Schools - Nondalton	Cybercounseling as a Solution for Rural Schools - III	Wells Fargo	Special Revenue Funds
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	37,239
Intergovernmental:									
State of Alaska	-	-	-	-	-	2,105	-	-	125,977
Federal sources:									
Direct	-	-	6,015	118,581	-	-	72,636	-	197,232
Passed through the State of Alaska	18,000	-	-	-	-	-	-	-	730,014
Passed through other intermediary agencies	-	26,250	-	-	313,908	138	-	-	340,296
Total revenues	<u>18,000</u>	<u>26,250</u>	<u>6,015</u>	<u>118,581</u>	<u>313,908</u>	<u>2,243</u>	<u>72,636</u>	<u>-</u>	<u>1,430,758</u>
227									
Expenditures:									
Current:									
Instruction	-	-	-	111,125	211,094	2,243	-	28,522	594,952
Special education support services - students	-	-	-	-	-	-	-	-	108,033
Support services - students	-	-	-	-	-	-	64,569	-	64,569
Support services - instruction	17,143	25,000	6,015	-	102,814	-	3,500	-	230,700
District administration support services	857	1,250	-	7,456	-	-	4,567	-	43,435
Student transportation services	-	-	-	-	-	-	-	-	112,363
Food service	-	-	-	-	-	-	-	-	731,137
Total expenditures	<u>18,000</u>	<u>26,250</u>	<u>6,015</u>	<u>118,581</u>	<u>313,908</u>	<u>2,243</u>	<u>72,636</u>	<u>28,522</u>	<u>1,885,189</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	(28,522)	(454,431)
Other financing sources -									
Transfers in - School Operating Fund	-	-	-	-	-	-	-	-	460,000
Net change in fund balances	-	-	-	-	-	-	-	(28,522)	5,569
Fund balances (deficit), beginning of year	-	-	-	-	-	-	-	28,522	114,930
Fund balances (deficit), end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120,499</u>

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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 123,872	123,872	-
Expenditures:			
Current:			
Student transportation services:			
Non-certificated salaries	23,935	23,935	-
Employee benefits	13,914	13,914	-
Other purchased services	70,085	70,085	-
Supplies, materials and media	2,746	2,746	-
Tuition and stipends	1,683	1,683	-
Total expenditures	<u>112,363</u>	<u>112,363</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>11,509</u>	11,509	<u>-</u>
Fund balance, beginning of year		<u>110,505</u>	
Fund balance, end of year		\$ <u><u>122,014</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 (Deficit)

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 42,900	37,239	(5,661)
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	159,000	238,120	79,120
Total revenues	<u>201,900</u>	<u>275,359</u>	<u>73,459</u>
Expenditures:			
Current:			
Food service:			
Non-certificated salaries	180,000	207,526	(27,526)
Employee benefits	113,400	165,317	(51,917)
Professional and technical services	-	1,000	(1,000)
Staff travel	11,000	9,241	1,759
Supplies, materials, and media	237,500	329,693	(92,193)
Total expenditures	<u>541,900</u>	<u>712,777</u>	<u>(170,877)</u>
Excess (deficiency) of revenues over expenditures	(340,000)	(437,418)	(97,418)
Other financing sources - transfers in - School Operating Fund	460,000	460,000	-
Net change in fund balance	\$ <u>120,000</u>	22,582	<u>(97,418)</u>
Fund balance (deficit), beginning of year		<u>(24,097)</u>	
Fund balance (deficit), end of year		<u>\$ (1,515)</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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	\$ 18,360	18,360	-
Expenditures:			
Current:			
Food service - Supplies, materials and media	18,360	18,360	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 169,901	169,901	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	94,500	92,740	1,760
Employee benefits	59,118	63,689	(4,571)
Total instruction	<u>153,618</u>	<u>156,429</u>	<u>(2,811)</u>
Support services - instruction:			
Certificated salaries	2,500	2,034	466
Employee benefits	2,900	609	2,291
Staff travel	200	146	54
Total support services - instruction	<u>5,600</u>	<u>2,789</u>	<u>2,811</u>
District administration support services - Indirect cost	<u>10,683</u>	<u>10,683</u>	-
Total expenditures	<u>169,901</u>	<u>169,901</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 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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 123,273	123,273	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	72,695	72,695	-
Employee benefits	6,065	6,065	-
Communications	457	457	-
Supplies, material and media	1,322	1,322	-
Total instruction	<u>80,539</u>	<u>80,539</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	22,444	22,444	-
Employee benefits	7,999	7,999	-
Staff travel	3,563	3,563	-
Total support services - instruction	<u>34,006</u>	<u>34,006</u>	<u>-</u>
District administration support services:			
Staff travel	977	977	-
Indirect cost	7,751	7,751	-
Total district administration support services	<u>8,728</u>	<u>8,728</u>	<u>-</u>
Total expenditures	<u>123,273</u>	<u>123,273</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

Title I-C Migrant Education Book Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	<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	\$ 5,000	5,000	-
Expenditures:			
Current:			
Instruction:			
Utility services	244	244	-
Supplies, material and media	4,756	4,756	-
Total instruction	<u>5,000</u>	<u>5,000</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

Title II-A Teacher & Principal Training & Recruiting Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 42,079	42,079	-
Expenditures:			
Current:			
Support services - instruction - Staff travel	39,433	39,433	-
District administration support services - Indirect cost	2,646	2,646	-
Total expenditures	42,079	42,079	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 108,499	108,499	-
Expenditures:			
Current:			
Special education support services - students:			
Professional and technical services	81,677	86,033	(4,356)
Staff travel	20,000	15,644	4,356
Total special education support services - students	101,677	101,677	-
District administration support services - Indirect cost	6,822	6,822	-
Total expenditures	108,499	108,499	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 6,782	6,782	-
Expenditures:			
Current:			
Special education support services - students - Professional and technical services	6,356	6,356	-
District administration support services - Indirect cost	426	426	-
Total expenditures	6,782	6,782	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Carl Perkins - Secondary Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - passed through the State of Alaska	\$ 18,000	18,000	-
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	13,276	13,276	-
Employee benefits	3,867	3,867	-
Total support services - instruction	17,143	17,143	-
District administration support services - Indirect cost	857	857	-
Total expenditures	18,000	18,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Perkins Incentive - Bristol Bay Regional Career & Tech Ed Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - passed through the State of Alaska	\$ 26,250	26,250	-
Expenditures:			
Current:			
Support services - instruction:			
Non-certificated salaries	3,300	3,316	(16)
Employee benefits	272	276	(4)
Professional and technical services	4,590	4,592	(2)
Staff travel	16,838	16,816	22
Total support services - instruction	<u>25,000</u>	<u>25,000</u>	<u>-</u>
District administration support services - Indirect cost	1,250	1,250	-
Total expenditures	<u>26,250</u>	<u>26,250</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

Rural Education Achievement Program (REAP) Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ <u>6,015</u>	<u>6,015</u>	<u>-</u>
Expenditures:			
Current:			
Support services - instruction:			
Professional and technical services	1,133	1,133	-
Staff travel	<u>4,882</u>	<u>4,882</u>	<u>-</u>
Total expenditures	<u>6,015</u>	<u>6,015</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

Indian Education Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 118,581	118,581	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	24,750	24,750	-
Employee benefits	31,334	31,334	-
Staff travel	199	199	-
Student travel	53,784	53,784	-
Supplies, materials and media	1,058	1,058	-
Total instruction	<u>111,125</u>	<u>111,125</u>	<u>-</u>
District administration support services - Indirect cost	<u>7,456</u>	<u>7,456</u>	<u>-</u>
Total expenditures	<u>118,581</u>	<u>118,581</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

Wells Fargo Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2018

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ -	-	-
Expenditures:			
Instruction:			
Non-certified salaries	2,972	3,000	(28)
Employee benefits	250	249	1
Professional and technical services	150	139	11
Staff Travel	1,350	1,345	5
Student Travel	20,500	20,532	(32)
Supplies, material and media	3,300	3,257	43
Total expenditures	<u>28,522</u>	<u>28,522</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(28,522)</u>	(28,522)	<u>-</u>
Fund balance, beginning of year		<u>28,522</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Student Activity Agency Fund

Schedule of Changes in Assets and Liabilities

June 30, 2018

	<u>Balance</u> <u>July 1, 2017</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2018</u>
<u>Assets</u>				
Due from School Operating Fund	\$ 255,698	247,138	246,748	256,088
<u>Liabilities</u>				
Accounts payable	\$ -	98,170	(98,170)	-
Due to student groups	189,681	101,335	(121,626)	169,390
Scholarship funds	45,017	43,033	(20,852)	67,198
Housing deposits	21,000	4,600	(6,100)	19,500
	\$ 255,698	247,138	(246,748)	256,088

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Fiscal Year June 30, 2018

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Period of Award</u>	<u>Grant Number/ Pass-through Entity Identifying Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education:					
Direct sources:					
Impact Aid 2016	84.041	7/1/15-6/30/16	11-AK-2016-2807	\$ 197,281	197,281
Impact Aid 2018	84.041	7/1/17-6/30/18	11-AK-2018-2807	1,078,691	1,078,691
Total Impact Aid				<u>1,275,972</u>	<u>1,275,972</u>
Indian Education	84.060A	7/1/17-6/30/18	S060A170784	118,581	118,581
Counseling Grant	84.215E	5/1/17-4/30/18	S215E150380-16A	102,474	72,636
Rural Education Achievement Program	84.358C	7/1/17-9/30/18	S358C170001	6,015	6,015
Passed through the State of Alaska:					
Department of Education and Early Development:					
Title I-A, Basic	84.010	7/1/17-6/30/18	IP18.LPSD.01	169,901	169,901
Title I-C, Migrant Education	84.011	7/1/17-6/30/18	IP18.LPSD.01	123,273	123,273
Title I-C, Migrant Education Book Program	84.011A	7/1/17-6/30/18	MB18.LPSD.01	5,000	5,000
Total Title I, Part C				<u>128,273</u>	<u>128,273</u>
Title II-A, Class Size Reduction	84.367	7/1/17-6/30/18	IP18.LPSD.01	42,079	42,079
Carl D. Perkins Career & Technical Education Grant of 2006 (Perkins IV)	84.048	7/1/17-6/30/18	EK18.LPSD.01	18,000	18,000
Perkins Incentive Grant (Bristol Bay Regional Career & Tech Ed)	84.048A	7/1/17-6/30/18	EB18.LPSD.01	26,250	26,250
Special Education Cluster:					
Title VI-B, IDEA	84.027	7/1/17-6/30/18	SE 18.LPSD.01	108,499	108,499
Preschool Disabled, IDEA, Part B	84.173	7/1/17-6/30/18	SE 18.LPSD.01	6,782	6,782
Total Special Education Cluster				<u>115,281</u>	<u>115,281</u>
Passed through other intermediary agencies:					
Communities Teaching Culture	84.356A	10/1/17-9/30/18	S356A170005	98,343	98,343
Artist in Schools	45.025	7/1/17-6/30/18	FY18AIS0015	138	138
Cultural Heritage Improving Learning and Development	84.299A	10/1/17-9/30/18	S299A170007	<u>386,937</u>	<u>313,908</u>
Total U.S. Department of Education				<u>2,488,244</u>	<u>2,385,377</u>
U.S. Department of Agriculture - Passed through the State of Alaska:					
Fresh Fruit & Vegetable Program	10.582	7/1/17-9/30/17	FF18.LPSD.01	3,276	3,276
Fresh Fruit & Vegetable Program	10.582	10/1/17-5/31/18	FF17.LPSD.02	15,084	15,084
				<u>18,360</u>	<u>18,360</u>
National School Lunch	10.555	7/1/17-6/30/18	None	228,044	228,044
USDA Commodities	10.555	7/1/17-6/30/18	None	9,309	9,309
Total CFDA 10.555				<u>237,353</u>	<u>237,353</u>
Food Distribution Admin Fee Reimbursement	10.560	7/1/17-6/30/18	FD18.LPSD.01	767	767
Total U.S. Department of Agriculture				<u>256,480</u>	<u>256,480</u>
Total federal financial assistance				\$ <u>2,744,724</u>	<u>2,641,857</u>

See accompanying notes to schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Lake and Peninsula School District under programs of the federal government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Lake and Peninsula School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

Note 3. Non-monetary Assistance

Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2018, the District received \$9,309 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of State Financial Assistance

For the Fiscal Year June 30, 2018

<u>Grant Title</u>	<u>Grant #</u>	<u>Period of Award</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
Alaska Department of Education and Early Development:				
* Education Foundation	None	7/1/17-6/30/18	\$ 8,541,931	8,541,931
Quality Schools	None	7/1/17-6/30/18	24,659	24,659
* Broadband Assistance Grant (BAG)	None	7/1/17-6/30/18	289,008	289,008
Professional Development	None	7/1/17-6/30/18	3,051	3,051
Pupil Transportation	None	7/1/17-6/30/18	<u>123,872</u>	<u>123,872</u>
Total Alaska Department of Education and Early Development			<u>8,982,521</u>	<u>8,982,521</u>
Alaska Department of Administration:				
On-behalf PERS	None	7/1/17-6/30/18	56,111	56,111
* On-behalf TRS	None	7/1/17-6/30/18	<u>624,740</u>	<u>624,740</u>
Total Department of Administration			<u>680,851</u>	<u>680,851</u>
Alaska Department of Commerce, Community and Economic Development, passed through Bristol Bay Borough:				
CTE Building Project	15-DC-039	7/1/14-6/30/19	<u>16,559</u>	<u>16,559</u>
Alaska Housing Finance Corporation:				
* Port Asworth Teacher Housing	THP-16-LPS-1	1/22/16-12/31/18	<u>371,921</u>	<u>206,202</u>
Alaska State Council on the Arts:				
Artists in Schools	FY18AIS0015	7/1/17-6/30/18	<u>2,105</u>	<u>2,105</u>
Total State Financial Assistance			\$ <u>10,053,957</u>	<u>9,888,238</u>

See accompanying notes to schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2018

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Lake and Peninsula School District under programs of the State of Alaska for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to subrecipients.

Note 4. Major Programs

* denotes a major program for compliance audit purposes.

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 (the District), as of and for the year ended June 30, 2018, 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 9, 2018.

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 the Lake and Peninsula School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

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 the 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.



Anchorage, Alaska
November 9, 2018

Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the *Uniform Guidance*

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 (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Lake and Peninsula School District's major federal programs for the year ended June 30, 2018. 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 the 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 the Lake and Peninsula School District's compliance.

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, 2018.

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 the 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 the Uniform Guidance, 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 federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
November 9, 2018

LAKE AND PENINSULA SCHOOL DISTRICT
 Federal Schedule of Findings and Questioned Costs
 Year Ended June 30, 2018

Section I – Summary of Auditor’s Results

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP: 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 None reported

Noncompliance material to the financial statements noted? Yes X No

Federal Awards

Internal Control over major federal programs (2 CFR 200.516(a)(1)):
 Material weakness(es) identified? Yes X No
 Significant deficiency(ies) identified? Yes X None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))? Yes X No

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(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
84.299	Cultural Heritage Improving Learning and Development

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes No

LAKE AND PENINSULA SCHOOL DISTRICT

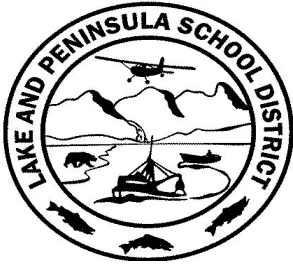
Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

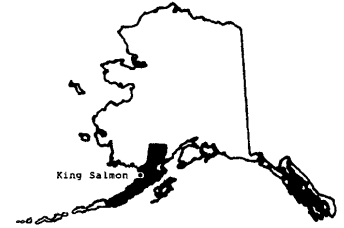
The Lake and Peninsula School District did not have any findings related to the financial statements.

Section III – Federal Award Findings and Questioned Costs

The Lake and Peninsula School District did not have any findings that related to federal awards.



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



Summary of Prior Year Audit Findings

June 30, 2018

Finding 2017-001
Significant Deficiency

Internal Control over Payroll

Condition:

During our review of payroll transactions we noted an employee who was receiving a pay rate that had not been properly approved.

Status:

The finding was resolved.

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

Report on Compliance for Each Major State Program

We have audited Lake and Peninsula School District's (the District) 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, 2018. 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 audit requirements of 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.

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.

Members of the School Board
Lake and Peninsula School District

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, 2018.

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 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 that might be material weaknesses or significant deficiencies. 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.

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 9, 2018

LAKE AND PENINSULA SCHOOL DISTRICT
State Schedule of Findings and Questioned Costs
Year Ended June 30, 2018

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

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:

Material weakness(es) identified?	<u> </u>	Yes	<u> X </u>	No
Significant deficiency(ies) identified?	<u> </u>	Yes	<u> X </u>	None reported

Dollar threshold used to distinguish a state major program: \$ 200,000

Section II – Financial Statement Findings

The Lake and Peninsula School District did not have any findings related to the financial statements.

Section III – State Award Findings and Questioned Costs

The Lake and Peninsula School District did not have any findings that related to state awards.

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, 2018, 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 9, 2018.

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 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 principles used and reasonableness of significant estimates made by management, as well as evaluating overall presentation of the financial statement.

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 9, 2018

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, 2018, 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 9, 2018.

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 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 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 9, 2018

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Compliance - AS 14.17.505

Year Ended June 30, 2018

	School Operating Fund		
	Reserved Fund	Unreserved Fund	Total
	<u>Balance</u>	<u>Balance</u>	
Encumbrances	\$ 154,228	-	154,228
Inventory	160,448	-	160,448
Prepaid items	244,941	-	244,941
Impact Aid Assistance	1,078,691	-	1,078,691
Self insurance	450,000	-	450,000
Designated for subsequent year's expenditures	-	830,095	830,095
	<u>\$ 2,088,308</u>	<u>830,095</u>	<u>2,918,403</u>

Unreserved fund balance as a percentage of current year expenditures and other uses:

$$\frac{\text{Unreserved fund balance}}{\text{Current year expenditures}} = \frac{830,095}{14,903,844} = 5.57\%$$

Dear Ty,

It was an absolute pleasure to be a part of the Lake and Peninsula School District and I thank you for giving me both the opportunity as a tutor as well as a teacher. Each experience allowed me to grow and learn more than I could have ever imagined. The support and knowledge I received from colleagues during my time was remarkable.

It was with a very heavy heart that I came to the decision to resign from my position at the Meshik School. My choice to leave was for the sake of my mental health. I realized that taking on such a large amount of new responsibilities while living in such an isolated area was very difficult for me. I mentally could never get away from school even when I was not there physically. Though it was hard to choose to leave my position, the students and my wonderful coworkers, I knew I had to do what was best for me.

I will miss you all very much. My experiences working within the Lake and Peninsula School District have shaped me into a greater person and I could not be more grateful. I hope to stay in touch with you all and I wish everyone the best.

Respectfully yours,
Shelby Gallis