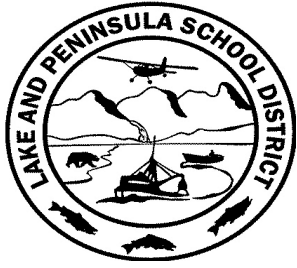


THE LAKE AND PENINSULA SCHOOL DISTRICT
Regular Meeting AGENDA
December 8, 2021, 11:00 AM

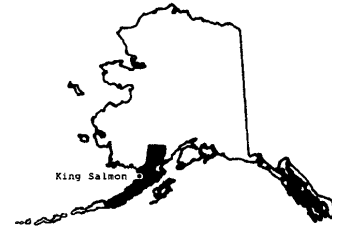
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a. Next Meeting Date: Regular Meeting January 13, 2022	
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THE LAKE AND PENINSULA SCHOOL DISTRICT
101 Jensen Drive
P.O. Box 498
King Salmon, Alaska 99613
Phone (907) 246-4280 / Fax (907) 246-4473



OATH OF OFFICE
SCHOOL BOARD MEMBER

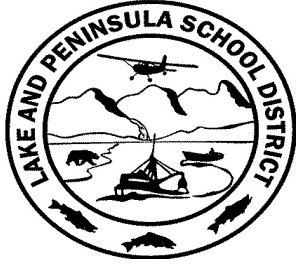
I, Gerda Kosbruk, School Board Member, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States of America and the Constitution of the State of Alaska, and that I will honestly, faithfully, and impartially discharge my duties as a School Board Member, to the best of my ability.

Gerda Kosbruk,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2021.

Notary in and for the State of Alaska

Commission expires



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



OATH OF OFFICE
SCHOOL BOARD MEMBER

I, Harry Ricci, School Board Member, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States of America and the Constitution of the State of Alaska, and that I will honestly, faithfully, and impartially discharge my duties as a School Board Member, to the best of my ability.

Harry Ricci,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2021.

Notary in and for the State of Alaska

Commission expires

Lynx Legends

November Newsletter



Frosty in Pilot Point

The end of October brought snow, dwindling daylight, and frosty temps! That is just the way PiP LYNX likes it! Highlights from the past month: We had a blast at the Halloween Party on October 29th. Then, Mike Janacek stopped by for a week to guide students through the next steps on the steam bath. Elementary students made homemade pumpkin muffins to deliver to PiP Veterans. We also want to congratulate our very own Lynx Volleyball 3 on 3 Champs for their illustrious win at the Perryville Tournament! Enjoy our photos of the past month!



Costume contest



Photo Booth



Students helping Prepare for the party



Alayssa, Dylan, Kobe, Mr. K working on the steam bath



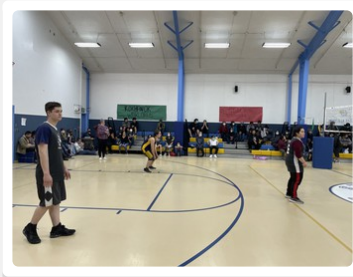
Alayssa and Charolette getting a bird's eye view on the steam bath



Big Progress!



**Lynx and Viking
team up for the big
win!**



**Dylan and Alayssa
on the court**



**Volleyball 3 on 3
Champions!**



Site Report – Pilot Point School – October, 21-22

**To: Superintendent Kasie Luke
and LPSD School Board Members**

**From: Michele Hughes Head Teacher,
Elementary Generalist**

Outstanding Activities and Events

Mike Janacek visited Pilot Point to continue the Steam Bath Project with Mr.Kirchner’s class. He will return on Nov 8th to complete the work with students. This project is funded by the Comprehensive School Improvement Grant.

The Halloween Party on October 29th was a big success. Students pitched in to prepare the games for each of the 6 stations and they also helped decorate the gym and commons area to make it festive. Activities for students and immediate family were mask decorating, mummy wrap contest, Ball O’ Plastic Wrap game, scavenger hunt, the photo booth, costume contest, and goodie bags were pre-packaged for ease and safety.

Personnel

Staff is healthy and hard working to give the best to our students each day.

Standards Based System/Curriculum Progress

We are progressing through the standards at a good pace. The new math curriculum is fully implemented and student and teachers are enjoying the engaging lessons, games, and hand-on learning.

Technology Progress

All technology is in good condition. Technology is being used daily at all levels to support standards in all curriculum areas.

Facility Update

Facility is in good condition.

LSAC Activity

Last month’s LSAC minutes are attached. The November LSAC meeting is Nov. 15.

Volunteer Report

None

Professional Development

We are looking forward to the November in-service.

Pupil Attendance

Attendance is consistent for most students. We are still incentivizing our good attendance and students are responding positively to that program.

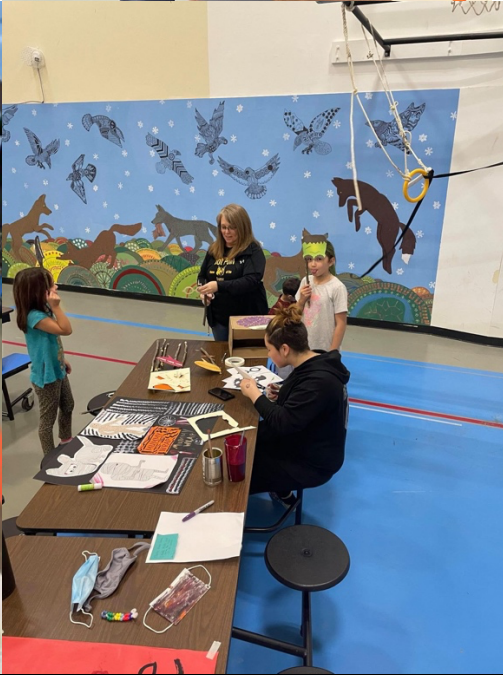
Student and Staff Safety

Students and staff are healthy. We have had no reported symptoms or cases of illness among students or staff.

Subsistence Calendar

Students and families took full advantage of the subsistence calendar for fishing, berry picking, and hunting.

Other





Tanalian School Site Report, December 2021

**To: Superintendent Kasie Luke
and LPSD School Board Members**

From: Nate Davis, Principal

Outstanding Activities and Events

- The Tanalian Lynx will be competing in the ASAA State Volleyball tournament this month! The team is striving for a 3rd State Championship but we are already encouraged by our students' perseverance and sportsmanship, both on and off the court.
- On November 19th, we hosted our annual Elocution Meet, allowing students who had received "Advanced" markings in their chosen class recitations to perform for the school and community.
- Community members Jon Burrows and Lyle Wilder won the title of "Principal for a Day" at the Student Government's Harvest Fest and had a blast welcoming students and participating in classroom activities. Mr. Wilder even served as the MC at the school's Elocution Meet that day.

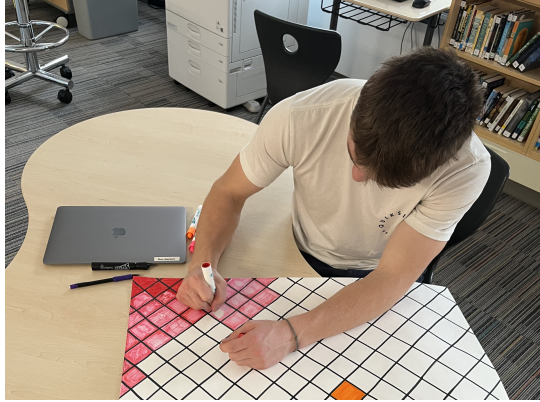


Left: Isaac Fowler spiking against Newhalen at our November home game || Right: Honorary Principal Mr. Wilder high-fives Kindergarten Elocution Meet 2nd place winner, Jeremiah Negaard

Personnel

- With winter travel comes winter travel delays. We are grateful for our amazing community members who have quickly jumped into action and subbed throughout the school to ensure we don't miss a beat.
- We are excited to announce that our P.E. teacher, Mr. Riley Morigeau, has officially become our 2021-2022 Boys Basketball Coach! Go Lynx!

Standards Based System/Curriculum Progress



Top left: Daniel Wardell coloring his tessellation project || Top right: The in-school garden table producing produce in the darkest of months
Middle: Ray Chmiel chasing Noah Opland's plank record

- The “circle of life” is alive and well in Mr. Hummel’s science class as our school’s creepy crawly class pets (flesh-eating beetles) continue to devour this fall’s subsistence moose heads and multiply.
- We have also been ensuring to keep our Vitamin D intake up with regular walks past the in-school garden table situated in the junior high / high school wing.
- Noah Opland, grade 7, took Mrs. Metzger’s Plank Challenge to the next level last month, planking for **20 minutes!**
- Mrs. Voran’s Geometry class has been learning about tessellations and angles, and applying their knowledge in creative ways.

Technology Progress

- After a bit of a wrestle, our staff is happy to report that we have a technician scheduled to come out and fix our media room copy machine later this month.

Facility Update

- Our maintenance and facilities team have been working diligently to keep everything warm and operational during this winter’s exceptionally early cold snap. We enjoyed and appreciated the in-person maintenance visit from Tim and Carl, shaping up a few things as only they can do.

LSAC Activity

- Port Alsworth voted in three new LSAC Members during November's election. Elisha Wegner, Eric Davidson, and Kacy Lou Leyba have joined Leo Fowler, Heidi Wilder, and Darcy Lorentzen on our LSAC.
- **The whole Tanalian community thanks Dennis Fowler, Sarah Wardell and Andrea McGee who recently rotated off of LSAC after a combined 35+ years of LSAC service!**

Volunteer Report



Top: The Esteemed Judges of the Tanalian Elocution Meet

Left: Larry the Lynx visiting with some of his adoring fans || Right: Two of the preschool girls love volunteering to feed the flesh-eating beetles in Mr. Hummel's room

- Ms. Patty and the Tanalian Choir have been preparing for this winter's Christmas Concert. They are excited to share their performance pieces with the community later this month.

- Thank you to Jon Burrows, Benjamin Jammer, and Elisha Wegner for judging last month's Elocution Meet, to Kacy Leyba and Laura Wilder for organizing, and to ELA teachers and parents, who all helped students prepare.
- Shout out to Sonnet Smith and Salina Alsworth who have served as travel chaperones this volleyball season.
- Shout out to Mark McGee, Patti Brock, Andrea McGee, Madeline Thompson, Sherri Davis, and all the hospitality moms and dads, teachers and staff and students, who made our home VB Tournament run so smoothly!
- Larry the Lynx (and the student within) has made several appearances at home sports events this fall. It has been nice to have him and our spectators back with us after a year of closed-gym sporting events.

Professional Development

- LPSD teachers enjoyed a fun few days of professional development and team building at Alyeska Resort last month. Thank you to Nicole Metzger, Kate Cornell, and all of the session facilitators who made this event a success!
- Our math teachers have spent this semester digging into professional development courses to strengthen their own foundations within our new Reveal Math and Everyday Math curriculums. Thank you to the LPSD curriculum team for supporting our classroom teachers as they learn alongside their students and help us progress toward several of our School-Wide Plan goals.

Pupil Attendance

- We are grateful to say that we have been in the Green at Tanalian since returning from fall inservice! It has been a delight to be all back together in classrooms and our attendance has been consistent and strong.

Student and Staff Safety

- Our TCAG (Tanalian Covid Advisory Group) members-- Matthew Grossman (teacher representative), Patty Bilbrey (clinic representative), Sonnet Smith (parent representative), and Luke Wegner (local church representative) -- continue to serve our community as needed in conjunction with our LSAC and the LPSD Covid Committee.

Subsistence Calendar

- PTA teachers continue to deliver strong instruction whether in Green, Yellow, Orange, Red, or Subsistence!
- Mr. Hummel has started his annual trapping and winter survival skills units, preparing our Alaskan students for the unique wilderness we love living in.
- Even with the shortened subsistence calendar, PTA continues to graduate students on time or early (Nezzie Fowler graduated in September and Kaiden Fowler last December) and on PEAKS statewide testing, 65% of students are Proficient or Advanced in Math and 75% are Proficient or Advanced in Reading, compared to 40% and 34%, respectively, statewide.

Other

Site Report – Port Heiden– November 2021

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Nathan McArthur,
Principal/Head Teacher



The kids are working hard and having fun.



Meshik earned the Sportsmanship Award at Volleyball Districts in Perryville.



Zaya Trefon made the All-District Team.



The students had a great time making drums. Soaking it for flexibility.



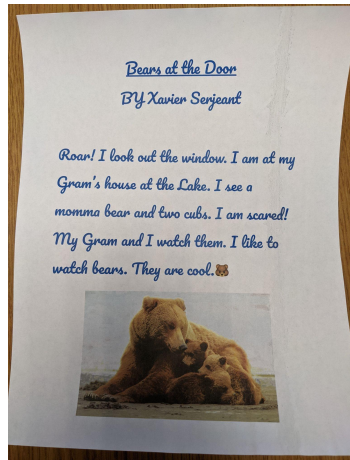
Tying it around a hoop was difficult but worth it.



We even made drum sticks out of alders and leather.



More Amazing math Games!



1st Grade Writing!
SO GOOD!



Our Kinders are learning so much



We got to learn and have snack in the hallway

Outstanding Activities and Events
Volleyball Jamboree and Districts, we finished up our culture unit with drum making and family history, Huge thanks to the staff and community for helping us through a difficult situation. The elementary students are doing a lot of work on their writing and we are all so proud of them.
Personnel
Sarah Anderson continues to shine as our preschool teacher. Mr. Nate’s attempt at motivating the older students to read hit a brick wall, it will be back to the drawing board for secondary reading ideas. Miss Tess and Miss Z are working hard to prep the kids for winter benchmarks. Holly Matson continues to exemplify top-notch work in all things cooking. Xana McArthur continues to keep the school neat and tidy. and we really appreciate her efforts.
Standards-Based System/Curriculum Progress
The students are trying to keep the pace up in online classes but with volleyball and some extenuating circumstances we are going to work hard to get caught up. We may be doing a lock in here soon to help. We finished our culture unit and are beginning to work on employability next. AKCIS is up and running well. The elementary classes love coming to school. they are so happy and it is so fun to watch them love learning.
Technology Progress
The Printers finally came off of backorder so we should be able to replace them soon.
Facility Update
See above... but again big thanks to Mrs. Xana for all the hard work. We are finding areas of concern with regards to water. Whether it is leaks or condensation we are trying to prevent issues whenever possible.
LSAC Activity
Still no official LSAC meetings. We will have one after thanksgiving to coincide with Rick Luthi’s visit.
Volunteer Report
With the Jamboree being held here we had so much support from the community, and with our incident the community rallied to support the school and the students. Special thanks to Lydia Yagie, our PE teacher, for volunteering almost daily to support classroom projects in the afternoon. it has been so great.
Professional Development
We have had many sessions of PD centered around SPED. Tess is getting a masters in SPED and Katie is our onsite SPED teacher. so we have enjoyed many discussions centered on various SPED topics.
Pupil Attendance
As always we have a very transient population and many kids coming and going. We are able to be flexible and accommodate these challenges with ease due to our outstanding staff. We would benefit from a district initiated attendance motivator like when we first started the subsistence calendar.
Student and Staff Safety
We had a threat against a staff member and followed policy regarding a lockdown. We are proud of our students and staff for handling it so well. We continued to learn and be happy throughout the incident. Thanks to the community for all the support. When it was resolved students were released to their parents.
Subsistence Calendar
We are seeing more slipping into old habits with attendance. Vacations at the beginning of the school year, multi week long visits to other sites, and longer vacations in winter. We are concerned about attendance and how we can influence the students and families to be present throughout the shortened school year. We love the calendar and what it represents, and we are hopeful it will continue.

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 10/07/21 Time 7:00 P.M.
Chignik Bay School - Chignik Bay, Alaska

CALL TO ORDER

The Regular Meeting of the Chignik Bay LSAC was called to order by James @ 5:35 p.m.

ROLL CALL OF LSAC MEMBERS

Seat A: Ilane Ashby- Absent

Seat C: Dannica Anderson- Here

Seat B: James Anderson- Here

Seat D: Open

Seat E: Angela Daugherty- Here

INTRODUCTION OF VISITORS Jim Dube, Stephanie Canning, Robert Carpenter, Thalia Alexander, Janessa Barnett, Emma Krause, Debbie Daugherty, Chickie Carlson,

APPROVAL OF AGENDA

MOTION: Moved by Angela, seconded by Dannica to approve Agenda as presented.

DISCUSSION: None

VOTE: Unanimous- Motion approved

APPROVAL OF PREVIOUS MINUTES

MOTION: Moved by Dannica, seconded by Angela to approved minutes as presented.

DISCUSSION: None

VOTE: Unanimous- Motion approved

OLD BUSINESS

1. More Kids- Though its early, it's always good to keep in mind. Need ideas for getting new students in the Bay. February count will determine if our school will be "open" next year. If we don't have 10, we will be going through the same struggle to keep the doors open for next year.
2. Minnie Memorial-Jim said that we defiantly could do it, have a plaque or memorial in Minnie's honor. Discussed ideas of what it would look like, what it would say, and where to get it.

NEW BUSINESS

1. Calendar-Discussed options. Kids and parents look forward to a traditional spring break. Motion moved by Dannica, seconded by James to move flex days to March 7th through the 11th. Vote: Unanimous- Motion approved
2. Covid-19 Update-The local covid team had a meeting and the travel mandate has been revised. Chignik Bay Tribal Council Member explained the changes and discussion followed. In summary, all people traveling are asked to get tested before traveling, will have to quarantine at least 5 days regardless of vaccination status, and intervillage travel is as exception as long as there are no active cases. Call the Tribal office with any questions. In-School covid policies were discussed and decided to: 1. Keep masks. 2. Employees returning to work will follow local mandates. 3. Keep night gym open to all locals, community really looks forward to night gym. It was brought up that someone unknown walked into the school thinking it was the community hall. School doors will now be locked during the day. LSAC member asked about school district implementing mandates and why they don't for employees. Jim explained how the district was trying it last year and there were some issues. Every community is so different. The district has decided to pull back on administering policies that blanket over everyone and are letting the communities individually administer policies that make sense site based. LSAC member and Coach asks if students will be traveling for volleyball and group discussed the logistics involved. One option is to have the extra classroom as an isolation room for people in quarantine to come in and attend online classes. LSAC is ok with isolation room, want what's best for students if they decide to travel and that means keeping up with their studies. There are no policies for vaccinations for playing sports in the district.

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date 10/07/21 Time 7:00 P.M.
Chignik Bay School - Chignik Bay, Alaska

3. School Policies -Already talked about most things in previous agenda item. There is no covid leave for people who have to quarantine.
4. Alaska Resource Education- Stephanie gives a brief description of the program and asks if parents have concerns that it is funded through oil and mining. Parents are on board, anything that helps our kids. LSAC member asks where to get more information.
5. LSAC Election- What seats are up for election this year? Jim explains the process for filling an open seat. Need to find terms for seats before making plans.
6. Student Government- Coastal boat next week with student store supplies. Students have big plans in the works, not yet to be revealed. Watch for fun stuff coming up.
7. Battle of the Books- Got a brief description and Stephanie explains that it will require home time to practice. LSAC is on board and wants kids to participate.
8. Picture Day- Things are in the works will get more info soon.
9. Halloween- From 2:30 to 3:30 during PE time in the gym on Friday. Student government has big plans. Parents can plan for a potluck and to help with decorations and clean up. Kids Fund Group is planning Halloween party at community hall Saturday before Halloween and looking for help planning. LSAC member asks that reminders get sent out closer to the date of the party. Student government will fund party just need parents help for set up and clean up.

HEADTEACHER/PRINCIPAL REPORT- Jim- Supposed to travel to the Bay the week of the 18th. All schools in the district got new vehicles and our school finally has its new truck coming after a long wait. Also, the library grant funds will be received, just waiting until after count. School board would like to start having LSAC members give a school report at meetings. They would like someone from Chignik bay LSAC to start it off. LSAC says will work together and draft something up.

TEACHER REPORTS- Stephanie- Kids are doing good, being respectful and kind with her being the only teacher. Working with Jim on some culture projects. She is in a class learning about earthquakes and how to better be prepared if a situation arises. Getting the kids involved and participating in the earthquake activities as well. Brought up that's kids are still welcome to bring home lunch to school. LSAC talked about school lunches, and how to make it better. Discussed options and safe food handling. Last cook knew the kids and worked hard to make food that the students enjoyed. There is a new cook and new recipes and will take time to get used to it for everyone. Tribal Council Member informs LSAC that the Village is purchasing gravel to fix road around the school. The Village has also brought in a lot of snacks and kids are so grateful. Thank you CBTC!

STUDENT REPORT- None

FUTURE AGENDA ITEMS AND POTENTIAL MEETING DATE: Nov. 4th @ 5:30 pm
Thanksgiving, Christmas

ADJOURNMENT

MOTION: Moved by Angela, seconded by Dannica to adjourn at 6:42 pm
PASSED AND APPROVED THIS 11TH DAY OF NOVEMBER 2021 BY THE LOCAL SCHOOL ADVISORY COMMITTEE

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

November 10, 2021

Time: 4:00 p.m.

LSAC MINUTES

- I. Call to order: 4:24
- II. Roll Call of LSAC Members: Marissa Hobson, Marlene Nielson, Janessa Woods
- III. Introduction of Visitors: Austin McCourt, Kait Moitoza, Rob Fagerquist, Dana Wolff, Beth Hill
- IV. Approval of Agenda: Yes
- V. Approval of Previous Minutes: Not available
- VI. Student Reports: None
- VII. Old Business
 1. COVID Protocols
 - a) Masking, Social Distancing, Hygiene
Status update: No COVID cases in the community, cases in nearby communities are way down and under control, vaccinations will soon be available to ages 5 and up, the village council has not changed their mandates since the last meeting. A decision was made to hold off on any procedure/protocol changes that would not be compliant with existing village council mandates. It was decided that the school would be in compliance if we once again allowed community members to participate in Open Gym and for parents/guardians of preschoolers to have a hot lunch with their children at school.
 - b) In-house testing with Rapid Test Kits
The school now has rapid testing kits available to assist in returning staff and students sooner to in-person attendance, take some load off the clinic, and to have the ability to test staff and students who travel for athletics or meetings. Test kits can be offered to parents/guardians who would like to test their children at home.
 2. Scoreboard
The scoreboard has been paid for, but we have not yet received funds promised by the Pebble Corporation. We are waiting on installation bids; this is being coordinated by the LPSD maintenance department.

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

VIII. New Business

1. Upcoming Events and Travel

a) Volleyball Travel, November 12-13 and November 16-18

Informational: our volleyball team intends to travel to Port Alsworth on the 12th and Perryville on the 16th in order to participate in mix-6 volleyball events. The coaches report that the team is ready and eager to go.

b) Parent-Teacher Conferences, week of November 22nd

PTC's are scheduled for the week of Thanksgiving. A schedule is being prepared and will be posted.

c) Thanksgiving Observance, week of November 22nd

In order to observe Thanksgiving and to show the school's gratitude to the community for their ongoing support, it was decided that the student government would ask the village council for food donations, and then cook and box meals for pick up by community members.

d) Winter Break Program, mid-December

Several ideas were discussed for the program. The date was set to the last week before winter break. Further details to be hashed out at the next meeting. The school will participate in a secret Santa gift exchange.

2. Elections

a) Open Seats

Elections will be held on November 24th for seats C and D and the alternate seat.

b) Declarations of Candidacy

So far, Only Sonia Delkittie has completed a declaration. Plans are in place to distribute the forms.

IX. Correspondence: None

X. Principal's Report: Facility is in good shape

XI. Teacher and Aide reports:

XII. Community Comment: Marlene mentioned that the Kokhanok Carnival Committee has funds they'd like to donate – perhaps to build a new playground at school.

XIII. Informational: No items

XIV. Future Agenda Items: Winter Program details

XV. Adjournment TIME: 5:34PM

**LSAC&NIYAC MEETING AGENDA
NEWHALEN SCHOOL LIBRARY
August 24, 2021
LSAC @ 11:00AM**

I. Call to order

Meeting called to order at 11:07 am.

II. Roll call- Sheena, Lydia, Margie, Dawn, Brenda via Zoom

III. Approval of Agenda

Shenna motions to approve agenda, Lydia seconds. Sheena motions to accept minutes, Margie Seconds, motion passes to approve previous meeting minutes.

IV. Previous minutes 3/23/2021

V. Guest Reports

VI. Principal's Report

-Current Calendar -concern about Dec 22nd, about travel

-Will talk to staff and will update next month.

-Teachers start Aug 30, new teacher in-service here

-Events and Activities-MAPS testing Sept 13-17, enrollment starts today (Aug 24)

-Athletics-Cross country started, Stephen & Leah coaching 4pm
Sept 9 & 10th first meet

-CTE Classes: 2 students in Valdez, be back Nov 20. Hoping to send students "in person" in October

-School board looking @ NIYAC application

-a community member had a concern about Whatever It takes Bball camp about praying & talking about God-not related to school

-Patti-Kids started college classes yesterday

-Stacey Morey started her Internship Semester

VII. New Business

-COVID Committee in district- plan on having school as normal as can be

-Vaccines are not required

-District will follow local mandates

-Concerned member wants all staff to be vaccinated

-How are we going to handle students/staff that travel?

-Talk to Nilavena about tests for travelers; Not just testing on Wednesdays

-wear masks as you come in, pass screening, and will be allowed to take mask off

-unvaccinated students have to follow local mandates

**LSAC&NIYAC MEETING AGENDA
NEWHALEN SCHOOL LIBRARY**

August 24, 2021

LSAC @ 11:00AM

- anyone who travels & IS vaccinated will wear mask throughout the day for 7 days
- health screening, masks entering, pass screening=no mask
- travels (fully vaccinated) 7 days mask & distanced
- all others follow local mandates
- Old Books, call City or tribe to see if they can start a community library with all the old books

VIII.

Informational- NIYAC Organizational Meeting: 31st Monday @ 11am

IX. Next meeting date: Sept 20 @ 3:45 PM

X. Adjournment TIME: 12:26 PM

LSAC Meeting Agenda
Newhalen School Library
Oct 18, 2021 3:45 pm

LSAC Agenda

- I. Call to Order @ 3:53 pm
- II. Roll Call: Lydia, Maxine, Brenda, Margie
- III. Swearing in of Lydia & Maxine
- IV. Margie motions to approve swearing in, Brenda seconds, motion approved
Margie nominates Brenda to retain secretary role, Lydia Seconds, motion approved
Lydia nominates Margie as president & Maxine as vice president, Brenda Seconds,
motion approved
- V. Maxine motions to approve agenda, Lydia seconds, motion passes
- VI. Maxine motions to approve previous meeting minutes, Lydia seconds, motion passes
- VII. Guest Reports:
Ayiana Anelon 'experiencing out' presentation
- VIII. Principal's Reports
-covid info regarding volleyball & wrestling travelling
-will continue to have school w/added precautions; staggered lunches, masks &
distancing
-rapid tests for athletes travelling (before & after)
-LASC needs to advise on mandate matters outside of local written ones
- IX. Teachers/Student Teacher reports
Miss Sarah-Preschool has (11) 4-year old's & (8) 3-year old's the 4's is helpful & kind,
learning new routines at first, now into more structured days, new shorter screening
program for Preschoolers

Staci(K)-attendance has been great, 8 students. They are liking their reading & math,
getting help from aides is good, sounds in words, reading. MAPS assessment data
testing is complete

Elizabeth 3rd&4th Kids enjoying math program online/ipads. Life science lessons in
reading, writing, science (AK. Animals)

Marcie Level 1 reading, writing & social studies, about to finish level 1 math with Mr. Nickerbocker. 'Reach for reading'-level 1, remembering letters, sounds, sentence structure, kids are all on different levels due to so many interruptions last year

Patti (6-12 w/Mr. Fink & Alex) reading, writing & computer science, 6 seniors, some have started exploring college & after H.S. opportunities. Working on building websites, writing fluency, reading stamina, doing daily meditation & yoga-stress management. Update on Pumpkin sale-dinner drive thru this weekend.

X. Old Business

1. Smart Start Plan

-Local mandates-anything outside of mandates are LSAC matters.

-People who have been Covid-19 Positive do not need to test or quarantine for 90 days.

-Keep masks on for time being.

2. NIYAC Organizational Meeting/School Board response will stay the same

XI. New Business

1. Students going home for lunch policy-

written note needed 1 week in advance; can a parent call in? Evelyn pointed out that it benefits student to have a written note, it shows responsibility. Can we have a form they can bring in weekly? -Maybe with progress reports.

2. Covid-19 (designation levels handouts) Yes for Gym night. Adults should NOT be able to go to night gym with teenagers. Kids have been asking about night gym.

XII. Informational

Upcoming event dates

Yo-yo class the week of Halloween, would like someone to come teach in person

XIII. Next meeting date is November 30, 2021 @ 3:45 pm

XIV. Brenda motion to adjourn @ 5:06 pm, Maxine seconds, adjourned 5:06 pm.

Local School Advisory Committee

Meeting Agenda for

October 11, 2021

The agenda shall be as follows:

A. Call to Order: _4__: _00__PM

B. Roll Call: A) Lori Ann Abyo_ B) Breanna Griechen_
C) Molly Wise_ D) Samantha Holm

C. Introductions:

D. Approval of Agenda:

E. Approval of previous minutes:

F. Reports:

1. Principal:

2. Teachers:

Mrs. H's Class: Lv3-4 students have finished their first writing piece using the whole writing process. Their pieces are on display on the bulletin board. We are writing Poetry about berry picking, fishing, and Halloween this week. We will continue our community studies this week. We have a need for students to talk to community workers and visit a community business. Volunteers would be great. I would also like to plan a trip to the store to get specific information about how our store works. I also want to give my Lv 3-4 math students a real world rounding lesson at the store.

Mr. K's Secondary Class is keeping up their momentum from the start of school. Students are making good progress in their core content areas. We recently completed another week of our construction project. It was a great success, and we hope to wrap it up during another session later this month. Thanks to Mike Janecek for coming out to lead the effort. We also just last

week spent an afternoon doing Marine Debris cleanup with a local outfit. And we continue to work on our Winterberry project and Shoreline Erosion monitoring. In Social Studies we are continuing our look at Ancient Greece. In Science we are focusing on Life Science topics.

G. New Business

1. Reviewing rules for leaving school for lunch at home.

H. Old Business:

1. Halloween Party

2. Reminder of the days in the calendar for Late start and inservice days.

Late starts: Dec 6, Feb 7, March 7, April 4

Inservice: November 3-8

I. Future Agenda Items:

J. Date and time of next meeting: November 15, 2021

K. Public comments:

L. School Staff comments:

M. LSAC member comments:

1. Parent communication: Some requested paper copies of newsletters, postings. Some liked the newsletter in an email. Member said they did not see the postings at the PO, school, or village office for the recent bid sheet for property and asked if they could be notified personally and in a newsletter about those.
2. Votes were counted Seat E will be filled by Tabitha Holm.
3. Ideas were offered by members for the Halloween party. Member asked if we could make backdrops for a photo booth station. Members liked having a costume contest with multiple categories to vote on. Members wanted the stations to be in the gym but spread out so we can still see everyone enjoying the

games. All agreed to help clean up after party. Party will be Friday, October 29, 4-6PM.

4. Volleyball info was requested. Parents want to come to practices.

N. Adjournment; _5__:00__PM

LSAC Minutes
Tanalian School
Tuesday, October 5, 2021

1. Call to Order: President, Dennis, called to order at 7:00
2. Roll Call: Dannis Fowler, Heidi Wilder, Leo Fowler, Sarah Wardell, Kacy Lou Leyba, Eric Davidson, Carlon Voran, Caroline Crimmins, Katy Munn, Brandey Voran, Brandon Hummel, Patty Brock, Mathew Grossman, Nicole Metzgar, Nate Davis, Alison Fowler, and Nicole Metzgar
3. Student Presentations: Ellah Wardell presented an “experiencing out” presentation of summer work at LPA.
4. Approval of minutes: Heidi made a motion to approve Meeting Minutes from LSAC meeting on 9/14/21. Sarah Wardell seconded the motion and all approved. Motion passed.
5. Communications:
 - a. Principal’s Report: Nate Davis gave report, see attached report
 - b. Teacher’s Report:
 - i. Brandey Voran: working with elementary then jumping to high school is getting smoother and smoother and adaptation to new math curriculum is getting better and she is now excited about it. High school level internet component is still cumbersome but working through it in prep for any out of school learning, going well, off to a good start.
 - ii. Brandon Hummel: working with science for three hours which is fun, working towards goal of a minimum of three hands-on labs a week in every class and every level to keep engagement high: good so far with plants being planted in the hallway, beetles working on bones, state of matter with 3rd and 4th grades. Overall moving along at good pace.
 - iii. Nicole Metzger: the year is good so far, everyone back in session now which is good, trying to incorporate movement into the day with the Plank challenge and all communities are welcome to join the challenge: helps brain work when needed.
 - iv. Sarah Wardell: working half-days: 8:30-1, working mostly with 2nd to 8th graders mostly, mainly one on one and working on specific skills, have two IPs this month and then no more until December.
 - v. Katy/Caroline: taking over more responsibility, hard and good, feel better prepared for the future.
 - vi. Patti Brock: the kids are doing great, they love Miss Caroline, are done with unit 1 reading and moving to 2, they love the games in math curriculum and cruising through it, but still working on learning web-based components.
 - vii. Mathew Grossman: teaching in Brandy’s for writing and social studies and enjoying it but still working out the curriculum flow, Katy is fun to have in there and will teach for next two weeks, still learning new math curriculum and he thinks he will like it, but online portion is a challenge,

not moving through fast but hoping to keep kids engaged and doing it through school year.

- c. Correspondence:
 - d. Maintenance Report: Nate gave a report of “up and running” as things seem to be operating well currently.
 - e. Technology: low internet but up and running, still no way to monitor student’s computers but there is something planned for that but not up yet. Grossman stated it was nice to be able to monitor students from his own computer and really helped with all learning and productivity. Some parents have stated that they really like that ability too. Nate inquired about it and District is piloting a program but no eta on that program coming online yet: may need to check back on that at some point.
 - f. Student Government Report: spirit week, talked about harvest feast, next week going to finalize meal and contact community for support, getting Lynx Lar together for opening for first game, Pattie talking to them about getting letters out for people to renew banners to increase finances and they said next week they’d get it done.
 - g. Public Comments: none
- 6: Old Business
- a. Covid Response: board is composed of Dennis Fowler, Luke Wagner, Patty Bilbrey, Sonnet Smith, Mathew Grossman, and Nate Davis
 - a. TCAG Entry/Return protocol: have focused on protocol to shift between colors: see handout for details (District has one document that is 2 pages instead of 12 from last year and letting individual sights make “extension” plan to follow). This document may be patented for other villages if they want.
 - b. Comments: A discussion ensued about what it takes to return to school after “out sick” and Nate explained that RTS form can be signed by clinic or multiple signatures with him in loop could still be cleared without clinic approval. A second discussion ensued in relation of Item 5 on the TCAG protocol being more restrictive than the District’s and Nate stated district wanted to limit requirements for students as testing weekly is mitigation enough but local council wanted to get negative beforehand but maybe able to meet last minute to approve if needed. A large discussion about the issue took place but no action items took place.
 - b. LSAC elections – “intent to run” forms due: seats up for election, four of them: see Nate’s binder: Seat A: Dennis currently; Seat C: Sarah Wardell; Seat D: Andrea McGee; Seat Alternate: Leo Fowler: several have turned in forms intending to run and any others still can until 10/26/21: last day to submit and community can vote.
7. New Business:
- a. Data Review & School Improvement Process: Kacy went over a powerpoint to present/summarize Nate’s school DRSI: see handout and powerpoint for specifics.

- b. New revised LSAC Handbook handed out for all members to read.
- 8. Adjournment: 8:30 Heidi Wilder made motion to adjure, Sarah Wardell seconded, motion carried.

Perryville LSAC Meeting Minutes
October 14th, 2021

- I. **TIME CALLED TO ORDER:** 5:01
- II. **ROLL CALL:** Dana Phillips, Audrey O'Domin, Donna Shangin
- III. **VISITORS:** Jim Dube, James Williams, Kennisha Shangin, Angelina Phillips, Taryn Williams, Angel Yagie, Ty Kosbruk, Devin Kosbruk, Destiny Nusbaum, Darren Kalmakoff, Janette Kalmkakoff, Devin Kosbruk
- IV. **APPROVAL OF AGENDA:** Unanimous approval
- V. **APPROVAL OF PREVIOUS MINUTES:** Unanimous approval
- VI. **OLD BUSINESS:**
 - A. LSAC Election/Oath of Office: We welcomed Donna Shangin as the newly elected Seat C LSAC member; all LSAC members were present and signed the Oath of Office and Rights and Responsibilities agreements
 - B. COVID Safety Measures: Our regulations are working overall, people are following them; we agreed to keep universal masking until all cases clear.
 - C. Volleyball Jamboree will be in Port Heiden, six students are attending.
 - D. White Truck: Superintendent Luke said we will be able to keep the white truck after concerns were voiced about being able to take all students up to the tsunami shelter.
 - E. Custodial Position: We hired Ralph Phillips as the new custodial worker.
- VII. **New Business:**
 - A. ARE Visit: There is the possibility of STEM educators coming from Alaska Resource Education to teach science lessons. They will follow all COVID precautions and work with each teacher to design a plan for the visit. We're expecting this to happen in January—the LSAC unanimously approved this visit.
 - B. Halloween Carnival: Darren Kalmakoff presented the plan for the Halloween carnival and the LSAC approved the carnival unanimously, as long as COVID regulations are put in place.
 - C. Elder Lunches: Some elders requested to eat lunch in the cafeteria (rather than receiving delivery) and the LSAC agreed to allow this once all COVID cases clear up.
- VIII. **Principal's Report:**

- A. Jim had some nice comments about our teaching staff and how hard they have all been working!

IX. Teacher and Aide Reports:

- A. Preschool has been working on a calendar of Perryville and continues to focus on cultural awareness.
- B. Elementary students participated in some inquiry-based teaching, where they built their own windmills.
- C. Middle school students completed various activities for Orange Shirt Day and are creating their own primary sources.
- D. High school students finished learning about earthquakes and have moved on to space; nearly all students are participating in the driver's license course, three were elected to the district-wide student government board, and several will be starting CTE classes soon.

X. Community Comment:

- A. Night gym: we still haven't heard back about the rest of the night gym funding (from BBHC), many schools are in the same situation.

XI. Future Agenda Items:

- A. Thanksgiving
- B. Christmas
- C. Next meeting November 9th, 2021 at 5 p.m.

XII. Adjournment at 5:41 PM



Greetings from the CHILD Partnership!

We are thrilled to announce that Chugach, Bristol Bay Borough and Lake & Peninsula School Districts, as part of the Cultural Heritage Improves Learning & Development (CHILD) Partnership, have been awarded a new, 3-year federal grant through the Office of Indian Education and Alaska Native Education.

Some of the grant goals include:

- ❖ Fostering Kindergarten Readiness Skills
- ❖ Building Family Engagement
 - Cultural Literature Family Library
 - Culture Kits for Home Use
 - Regular Family Events
- ❖ Ensuring Culture Identity is the Foundation of Early Learning
 - Alaska Native Language App for Young Children
 - Featuring Alutiiq, Dena'ina, Sugt'stun, Yupik
 - Elder Story Children's Books
 - Cultural Training for Staff

See our current app version here:



<https://apps.apple.com/us/app/child-alaska-native-languages/id1527892704>

We are seeking members for our **CHILD Steering Committee**. Members of this committee will collaborate throughout the grant period to ensure multiple perspectives guide the vision. We are asking that you consider being a member because we believe it is critical to have input from each region and from many stakeholders.

We are specifically looking for:

- ❖ Tribal Members & Elders
- ❖ School Board Members & Program Administrators
- ❖ Parents and Caregivers of Young Children
- ❖ Teachers
- ❖ Corporation Members
- ❖ Native Language Speakers

Members will be asked to participate in quarterly collaboration meetings over three years. Meetings will be held via Zoom and will last about one hour. Members will receive updates on grant goals and progress between meetings.

Our first meeting will be held February 3rd at 4:30pm.

Your input will be critical to determine effectiveness of programming and to brainstorm ideas that continue to maintain focus on providing culturally relevant and academically sound early learning experiences. If you would like to be a part of the CHILD Steering Committee and placed on the list to receive additional information, contact any of our three grant coordinators listed below. **Please respond by January 20th**. We look forward to hearing from you.

Quyanaa! Chin'an! Quyana! Thank you!

CHILD Grant Partnership Team

Tanya Wimer, Chugach School District: twimer@chugachschoools.com

Amber Kresl, Lake and Peninsula School District: akresl@lpsd.com

Esther Pepin, Bristol Bay Borough School District: epepin@bbbsd.net

December 2nd, 2021

Dear Ms. Luke, Mr. Cornell, and School Board,

Please accept this letter of intention for the 2022-2023 school year. At this time, I have decided to take a step back from teaching with the Lake and Peninsula School District at the conclusion of the 2021-2022 school year.

Working for the Lake and Peninsula School District over the past six years has been a great pleasure. I have gained many friendships, instructional insights, and a genuine care for the students of rural Alaska. I've enjoyed nothing but positive experiences with the administration, co-workers, and families I've interacted with.

As I transition into a new phase of life, I intend on taking this step back from the classroom to devote time to my family. It is my plan to remain part of the Newhalen community; It is my hope to remain part of the LPSD family. I appreciate your understanding. If there is anything I can do to assist in finding a replacement for my position, I would be glad to do so.

Sincerely,

A handwritten signature in cursive script that reads "Stacey Morey".

Stacey Morey
Kindergarten Teacher
Newhalen School



Date: December 5, 2021
To: Lake and Peninsula School Board
From: Kasie Luke, Superintendent
Re: Board Report, December 8, 2021

Fall 2021 In Review

COVID-19 Through the guidance of our trusted LPSD COVID Committee we have effectively kept healthy students in schools as much as possible so far for the 2021-2022 School Year.

IGI, LAG, LAK, BAY, PVL, PTH, PIP, KHK and NON have not missed any days of school so far this year due to COVID. PTA has missed 4 days, NEW has missed 17.5, and LEV has missed 1 days.

COVID Committee THANK YOU to Mr. Rick Luthi, Danica Wilson, Kumi Rattenbury, Shannon Johnson, Bill Cornell, Ty Mase, Rene Dillow and Jennifer Dewinnie for their continued support for keeping healthy students in our LPSD Schools.

Board Guidance/Participation You as our LPSD School Board have not ceased to support and guide LPSD through the transition of LPSD leadership this year through me as the new Superintendent and through our Administrative Team. We are grateful for your consistency and willingness to lean in on topics, policy and keeping the LPSD mission alive.

BBRCTE: Bristol Bay Regional Career and Technical Education There were approximately 100 students regionally who participated in the October CTE session. CTE fosters many partnerships regionally that benefit SO many students. We are so grateful for Director Zach Stenson, guiding the CTE Program. Receiving the ANE Grant this year as well as the support of BBNC and partnerships across the region are invaluable.

ESSER Funds We have been able to maintain an additional full time, distance School Counselor, plan for Assessment and Committee work around curriculum, hire potential additional tutors and support staff around interventions, hire Tech Liaisons for each school, secure additional replacement tech resources, support Social Emotional Learning and COVID Testing supplies for schools.

CHILD: Cultural Heritage Improving Learning & Development Supporting our Early Learning Program for the next three years, we are so fortunate to have been recipients (in conjunction with Bristol Bay SD and Chugach SD).

Celebrating Excellent Teachers Our 2021-2022 LPSD Marigold Award winners were: Hannah Ward, Marli Nikolaus, Brandey Voran, Jesse Davis, Patricia McCasland, and Leah Talley. THANK YOU to the nominated individuals and the award winners for setting the tone for our amazing staff and supporting, nurturing and encouraging those around you!

Finances THANK YOU to Mrs. Laura Hylton for ongoing financial oversight of LPSD. LPSD is sitting in a really wonderful place financially (one of the only ³⁷peaks of COVID). Laura has handled with grace many transitions (and continued transitions) of staffing within our Finance Department fostering changes and guiding staff.

Palmer Office Our Palmer District Office consisting of 6 FTE + 2 BBRCTE Interns has moved from its old location at 101 W. Arctic Ave. Suite D to 1617 Industrial Way in Palmer. The new office space is much larger than the previous space and is supported financially by BBRCTE funding as there is a need for supply storage, and additional space for staff as we expand funding opportunities and personnel for BBRCTE.

Enrollment All 12 of our physical schools are open! LPSD currently has 13 total functioning schools including Lake View Homeschool, Perryville, Chignik Bay, Chignik Lagoon, Chignik Lake, Port Heiden, Pilot Point, Tanalian, Nondalton, Newhalen, Kokhanok, Levelock and Igiugig.

Igiugig Duplex Igiugig's AHFC supported Duplex is under construction currently. The space will support teacher housing and open classroom space within the school by allowing the community led library to move to an old housing unit. Construction is anticipated to be completed by March 2022.

Graduations We have had several students graduate during Fall 2021, Congratulations to Lydia Yagie (PTH), Inez Fowler (PTA), Katie Jones (LAG), Hans Peterson, (LAG)!

Activities & Athletics We have been functioning in a seemingly "pre COVID" state again since suspending travel last year. Navigating athletics and travel during COVID has been trying, although we are fortunate to have Ed Lester, Nate Davis and Theresa Wilson's hard work to support Cross Country, Volleyball and Booster supported wrestling and activities for our students this year.

Mama Nature LPSD continues to face the ongoing shakes of Mother Earth. July and October of this year along with various other smaller aftershocks have taken place. We've offered staff salary scale credit advancement to learn about Earthquakes through UAF and in turn teach our students the science, safety and preparation of earthquakes.

Committee Work: Assessments + Science + ELA/MA We have assembled and Assessment Committee of expert LPSD Staff to evaluate the importance of our Assessments, asking important questions and sitting at the table to better the educational experience of our students. On our Assessment Committee is: Patricia McCasland, Sara Erickson, Christian Meneskie, Jordan Davis, Matthew Stark, and Austin McCourt. Our Science Committee consists of: Branden Hummel, James Williams, Stephanie Barthelman, Katie Zimmerman, Jesse Davis, Nathan McArthur. Our ELA experts include: Cassie Broscious, Marli Manning, Patricia McCasland, Jordan Davis, Hannah Ward, and Elisabeth Ludwig. Math experts include: Christian Meneskie, Matthew Grossman, Brandey Voran, Shakim Blackwell, Stephen Fink, and Branden Hummel.

AK STAR Assessment The State's adoption of the STAR (Alaska System of Academic Readiness) Assessment will alter the summative assessment for students in Spring of 2022. We are keeping in tune with these changes in order to best prepare our staff for implementation and students for testing day.

In closing, the Fall 2021 semester has went by so unbelievably fast and from my somewhat new seat with LPSD, it seems to be going smoothly overall considering the world we have learned to function in. Through the guidance of you as the LPSD School Board we have effectively kept healthy students in schools learning among fully staffed sites. The wellness of our communities, students, and staff continues to be a priority and with your continued guidance and direction I am looking forward to Spring semester. Go Team!



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



November 29, 2021

To: Lake and Peninsula School Board

From: Tim McDermott

Re: Maintenance Report

To date, during the month of November 2021 Carl Adams and myself worked a total of 30 maintenance work days in the field at eight different sites in addition to nine days of Maintenance support at the District Office. This effort included one man day at Port Heiden, seven man days at the Bay, six man days at Chignik Lake, two man days at Chignik Lagoon, four man days at Newhalen, four man days at Nondalton, two man days at Kokhanok, two man days at Port Alsworth, and two man days at Igiugig.

This past month, Damian Hill has instituted the Vector Solutions Safe Schools FY 21/22 training Districtwide for the custodians and maintenance staff and is working towards the reporting requirements that will help to re-establish LPSD's CIP eligibility. Damian has also completed more of the credentials necessary to maintain the District compliance plans. In addition to this professional development, Mr. Hill has supported the order and cleanliness at the District Office and performed necessary shipping and receiving logistics with the assistance of two as needed local hire in the persons of Ben Capo and Tatiana Wilson.

The coming December month is expected to mimic the last month of operations with the short daylight, continuing cold temperatures, and a visible Maintenance presence. The Maintenance Department would like to recognize the efforts of the head teachers and principals at continuing the communication and practicing the patience necessary to keep the sites safe and healthy for our communities and children.

Date: December 1, 2021
To: LPSD School Board Members
From: Kate Cornell and Nicole Metzgar
Re: December Curriculum Report

Professional Development

Late Start Monday: December's late start will focus on our transition to Schoology as Unified Classroom will no longer be available after December 22. Thank you to Matthew Stark for leading our PD on this transfer! The district is excited about giving teachers and students a more robust online learning platform to track and share student's progress in LPSD's standards based system.

Tuesday 4-5PM PD time: In light of our shortened Subsistence Calendar and wanting to utilize every minute possible to benefit students and staff, we are looking to offer curriculum and staff development opportunities on the 3rd Tuesday of each month from 4-5PM. We experimented with this idea on 11/29, 11/30, and 12/7 when groups of teachers gathered to collaborate to discuss End of Level Assessments and ways to better support teachers and students.

Alyeska November Inservice: Well, our first hybrid inservice managed to come off without too many hitches or glitches. A huge thanks to our tech team, Schyler Rippie in particular, for helping make sure everything was up and running for those in person, and those attending at their sites. Highlights included staff collaboration time, Everyday Math training, ADI training, and simply seeing folks face-to-face. Thanks to the Board for your support in making this happen!

The Science and Assessment Committees traveled to Alyeska on Monday, Nov. 1 and met all day on Tuesday, Nov 2. They put their heads together, did some research, and are proposing ideas that they believe are best for our students.

Curriculum

CTE for High School Credit: We are interested in allowing students to earn high school credit for CTE courses they take and pass with a C or higher through the BBRCTE program. Through the BBRCTE program, our students are taking classes with other students in the Southwest Region who are offered high school credit for the CTE courses they take. At this time, we feel it strengthens our partnership with our Southwest Region schools to offer our students the same credit other districts are offering their students.

We would like to introduce to the board the course(s) currently being taught by BBRCTE that we are interested in allowing students to take for credit (See attached spreadsheet).

Assessment Committee: The newest Assessment Committee member, Marli Nickolaus (Distance), joins Matthew Stark (BAY), Sara Erickson (LAG), Jordan Davis (KHK), Christian

Meneskie (Distance), Patricia McCasland (NEW), and Austin McCourt (KHK). A timeline was created to help us move forward as we research ways LPSD required level assessments can best support our students while at the same time ensuring consistency of accountability between all sites. Separate ELA and MA assessment committees met to provide more directed feedback regarding those two areas. Proposed changes are being finalized and will soon be ready to share for feedback to teachers, principals, and board members.

ELA Team: Marli Nickolaus (Distance), Cameron Metzgar (PTA), Patricia McCasland (NEW), Jordan Davis (KOK), Hannah Ward (NON), and Elisabeth Ludwig (NEW)

Secondary Math Team: Christian Meneskie (Distance), Matthew Grossmann (PTA), Brandey Voran (PTA), Shakim Blackwell (NON), Branden Hummell (PTA), Stephen Fink (NEW), and Robert Kirchner (PIP)

Science Committee: Science committee volunteer members are Branden Hummell (PTA), Nathan McArthur (PTH), James Williams (PVL), Stephanie Barthelman (NEW), Katie Zimmerman (PTH), and Jesse Davis (KHK). They are working on finalizing options for curriculum and materials and deciding what that will look like for next school year.

Advanced Distance Courses: Fall semester classes are finishing up for our advanced distance course learners. We look forward to hearing back from students about how the courses went this semester and what they will choose to study next semester. We are also working on extending the credit limit for those in 11th grade so that they may be allowed to take more advanced courses, and streamlining the application process for all students who want to partake in advanced courses.

Distance Classes

Distance Classes are rolling right along! With many students participating in extracurricular activities, it is imperative that they focus on getting their schoolwork complete for their online classes as well as the classes they have on site. Some conversations the distance education community has been having include how to make the distance program more SBS friendly, how to manage students who complete a level early, or take longer than one year to complete, and techniques and tactics to assist the homesite teacher in providing help to their onsite students. A huge thank you goes out to Marli and Christian for all that they do for their students!

As always, feel free to contact Kate at kcornell@lpsd.com (907.571.7020), or Nicole at nmetzgar@lpsd.com (907.781.3201). Thanks for all you do!

Alaska Business Week	BBRABW100		Elective	0.5						1
Allied Health Care Camp	BBRHLLTH105		Elective	0.5						
Anchorage Private Pilot (Summer long in Anchorage)									Private Pilot Ground School I & II	
Aviation Maintenance Technician (2 yr program)										
AVTEC Basic Training										
AVTEC-Restricted Uninspected Passenger Vessel (Captain's License)										
Autoshop Bootcamp	BBRAUTO100		Elective	0.5						1
Basic Marine Safety	BBRMS100	N/A	Elective	0.5						1
Boilers/Fuel Burner Maintenance	BBRMAINT100	CTT F 135	Elective	0.5						1
Business in the Digital World	BBRBUS100	<ul style="list-style-type: none"> • ABUS F274 • ABUS F151 • ABYS F193 	Elective	0.5						1
Certified Nursing Assistant	BBRHLLTH300	HLTH F 107	Elective	1						
CNA - Clinical 1	BBRHLLTH301	HLTH F 107	Elective	0.5						
CNA - Clinical 2	BBRHLLTH302	HLTH F 107	Elective	0.5						
Culinary Arts Internship									Intro to Culinary Arts	
Cultural Arts in CTE										
Digital Design & Fabrication	BBRDDF	CIOS F255	Elective	0.5						1
Drivers Licence Prep	BBRDL100		Elective	0.25						1
Drone Essentials	BBRDE100		Elective	0.5						1
Early Childhood Education Internship									Intro to Education II/Education Rising	
Emergency Trauma Technician	BBRETT	• HELTH F 122	Elective	0.5						1
Employment Preparation	BBRBUS101	<ul style="list-style-type: none"> • DEVS F110 • ABUS F070 • CIOS F135 	Elective	0.5						1
Graphic Arts - Science of Superheros	BBRART100	ART F 193	Elective	0.5						1
GTA Welding	BBRWELD100	WMT F 150	Elective	0.5						1
Heavy Equipment Operator	BBRCONST100	TTCH F 193	Elective	0.5						1
Home Energy Basics	BBRMAINT102	<ul style="list-style-type: none"> • ENVI F120 • ENVI F150 	Elective	0.5						1
Introduction to Aviation	BBRAV100		Elective	0.5						1
Introduction to Behavioral Health	BBRHLLTH103	HUMS 250	Elective	0.5						
Intro to Careers in Education										
Intro to Culinary Arts	BBRCA100		Elective	0.5						1
Intro to Education II-Education Rising										
Intro to Construction Trades/Energy Literacy I-BBC/AVTEC (Wind & Solar)									Intro to Construction Trades/Energy Literacy I	
Intro to Construction Trades/Energy Literacy II-BBC/AVTEC (biomass & home energy)									Intro to Construction Trades/Energy Literacy I & II	
Introduction to Fisheries	BBRFISH100		Elective	0.5						1
Introduction to Healthcare Careers	BBRHLLTH100	HLTH F 105	Elective	0.5						1
Intro to Marketing & Graphic Design	BBRBUS102		Elective	0.5						
Introduction to Nautical Skills	BBRNS100		Elective	0.5					12th Grade	1
Intro to Public Safety										
Introduction to Swift Programming	BBRTCH200		Elective	0.5						1
Mac OS X Support Essentials	BBRTCH100	CIOS F275	Elective	0.5						1
Maritime 12v Electrical	BBRME100		Elective	0.25						1
Medical Terminology	BBRHLLTH101A BBRHLLTH101B	HLTH F 100	Elective	0.5 per						1
Natural Resource Management Agency Careers										
NCCER Carpentry I	BBRCARP100		Elective	0.5						1
NCCER Core	BBRNCCER100		Elective	0.5						1
Non-Destructive Testing I	BBRNDT100		Elective	0.5						1
Non-Destructive Testing II	BBRNDT200		Elective	0.5					Non-Destructive	1

Outdoor Power Equip. Repair	BBRPER	• AUTO F100 • AUTO F170 • AUTO F172	Elective	0.5						1
Post-Secondary Prep for Healthcare Pathway	BBRHLTH104		Elective	0.5						1
Preparing for College Success	BBRPCS100		Elective	0.5						1
Private Pilot Ground School I	BBRGS100	AVTY F100	Elective	0.5						1
Private Pilot: Ground School II	BBRGS200	AVTY F100	Elective	0.5				Private Pilot: Gro		1
Professional Practices in Healthcare	BBRHLTH102		Elective	0.5						1
Public Safety Academy								Intro to Public Safety		
Skiff Building Academy								Welding I-IV & Non-Destructive Testing I		
Small Appliance Repair	BBRMAINT101	CTT F137	Elective	0.5						1
Solar Installer Certificate-SEI										
Sportfishing & Lodge Operations	BBRGUIDE101		Elective	0.5						1
Traditional Yo-yo	BBRTYY100		Elective	0.25	Remote					1
USCG Western AK Restricted 6 Pack Prep	BBRGUIDE100		Elective	0.5						1
Village Based Entrepreneurship	BBRBUS103	ABUS F151	Elective	0.5						1
Welding I	BBRWELD101		Elective							
Welding II	BBRWELD102		Elective					Welding I		
Welding III	BBRWELD103		Elective					Welding I & II		
Welding IV	BBRWELD104		Elective					Welding I, II, & III and Non-Destructive Testing I		

Date: November 29, 2021
To: LPSD School Board
From: Laura Hylton, Finance Director
RE: December Board Report

Position Open

Jennifer Stackhouse joined our team as our payroll specialist on November 22 and is picking things up quickly. Jennifer work with Yupiit School District in accounts payable and filled in for payroll. We are excited to have Jennifer on our team!

Health Insurance Renewal 2022

Health insurance renewal is complete. Meritian renewed as our Third Party Administrator and did not increase our costs. Stop loss coverage renewed with Sun Life and our overall cost took a small decrease over the prior year. The LPSD paid claims amount increased from \$75,000 to \$85,000 this year as part of the overall renewal process which contributed to the overall decrease. I have kept the amount at \$75,000 for a number of years as the savings in premiums did not exceed the added cost to the plan.

Claims summary data and stop loss renewal data attached.

New to the program this year is a service called Livongo which is a program to assist plan participants in managing diabetes. The program is seeing success in Alaska in helping participants better manage their diabetes and reduce long-term side effects of the disease. Excited to launch this program to participants.

Financial Report Attached.

Executive summary

279 Members

-1.2% change in members

2.3 average family size

\$739 PMPM

\$680 Medical PMPM

106.0% decrease in Medical PMPM over two years

\$21 Pharmacy PMPM

9.0% decrease in Pharmacy over two years

Claimant Distribution

Paid Bands	Claimants	Paid %	Claimants %
\$99,999 and greater	6	48.80%	2%
\$50,000 - \$99,999	5	13.36%	2%
\$10,000 - \$49,999	21	21.52%	8%
\$1 - \$9,999	226	16.33%	86%
Less Than \$0	4	0.00%	2%
Summary	262	100.00%	100%

\$1,413,984 Million High-cost claimant spend

(Top 10 claimants)
Represents 60.00% of current
period total plan paid

x Employee **x Spouse** **x Dependent**
\$931,376 \$482,608 \$0

5.0% Employee cost share

2.8% increase from prior
period

50% Avg. medical discount

11% increase from prior period
57% average in-network discount
35% average out-of-network discount
58% of plan paid at in-network facility

Executive summary



\$2,490,143
Total spend in the current reporting period

\$2,494,475
Decrease in total spend in the last two years

Inpatient Trends

- Claimants: -7.7%
- Admits: -57.1%
- ALOS: -209.5%
- Days: -386.4%
- Admits/1000: -55.7%
- Days/1000: -381.8%
- Paid/Admit: -124.7%
- Paid/Day: 27.4%

Key Drivers

-  Demographics
-  Top Episodes
-  Service Categories
-  Site of Care

- o Membership decreased by 1.2% from the prior period while the male ratio increased 0.9% and female ratio decreased 0.7%.
- o Medical PMPM decreased 106.0% over the past two years. Pharmacy PMPM decreased 9.0%.
- o Diseases of the circulatory system and diseases of the nervous system are the top two costly diagnostic categories for the current period.
- o Emergency department utilization decreased 32.1% over the past two years. 10.3% of the emergency room utilization occurred on the weekend.

Outpatient Trends

- Claimants: 25.7%
- Visits: 17.8%
- Visits/1000: 18.6%
- Paid/Visit: -59.0%

Professional Trends

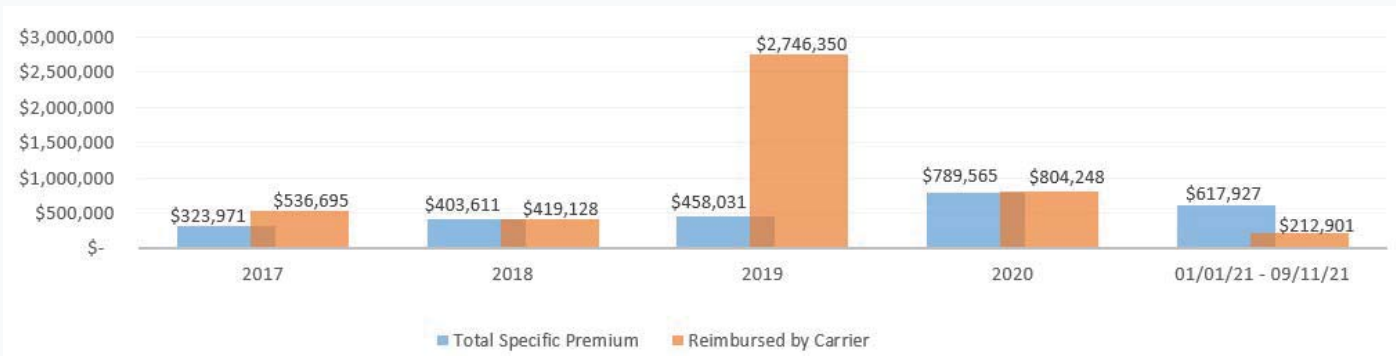
- Total Paid: -62.5%
- Claimants: -1.7%
- Claim Lines: -12.3%
- Claim Lines/1000: -11.2%
- Paid/Claim Line: -44.7%

ER Trends

- Paid: -64.8%
- Claimants: -52.6%
- Visits: -32.1%
- 10.3% of current utilization occurs during the weekend
- 1.0% of the services are considered non-emergent

Lake and Peninsula School District : Specific Claimants

	2017	2018	2019	2020	1/1/21-9/11/21	Overall
Specific Level	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	
Specific Premium	\$323,971	\$403,611	\$458,031	\$789,565	\$617,927	\$2,593,105
Reimbursed	\$536,695	\$419,128	\$2,746,350	\$804,248	\$212,901	\$4,719,321
Loss Ratio %	166%	104%	600%	102%	34%	182%



Financial Overview at the \$85,000 Deductible Level

	Lives	2021 Sun Life Current	2022		
			Sun Life	HMIG	Symetra
			Alternative 1	Alternative 1	Alternative 1
Single Specific Rate PEPM	56	\$299.83	\$295.42	\$303.63	\$307.65
ES Specific Rate PEPM	10	\$663.69			
EC Specific Rate PEPM	17	\$568.87			
Family Specific Rate PEPM	34	\$979.73	\$801.47	\$796.55	\$891.13
Composite Specific Rate PEPM	117	\$567.60	\$559.26	\$560.62	\$611.86
Annual Specific Premium Cost		\$796,908	\$785,198	\$787,114	\$859,048
Aggregate Rate PEPM		\$13.45	\$14.12	\$13.09	\$19.15
Annual Premium Cost (Aggregate)		\$18,884	\$19,824	\$18,378	\$26,887
Combined Rate PEPM		\$581.05	\$573.38	\$573.71	\$631.01
Combined Annual Premium Cost		\$815,792	\$805,023	\$805,492	\$885,935
vs. Current Annualized Cost			(\$10,769) -1.3%	(\$10,299) -1.3%	\$70,143 8.6%
Combined Annual Premium Cost		\$815,792	\$805,023	\$805,492	\$885,935
Aggregating Specific		\$60,000	\$60,000	\$60,000	\$60,000
Additional Claims Liability due to lasers		\$0	\$0	\$0	\$0
Maximum Annual Liability (total annual premium, fees and additional claims liability in excess of regular deductible point)		\$875,792	\$865,023	\$865,492	\$945,935
vs. Current Annualized Cost			(\$10,769) -1.2%	(\$10,299) -1.2%	\$70,143 8.0%
Monthly Aggregate Factor					
Single:	56	\$1,160.95	\$1,149.70	\$1,114.54	\$1,120.28
ES:	10	\$2,437.99			
EC:	17	\$2,089.70			
Family:	34	\$3,598.93	\$2,636.46	\$2,674.89	\$2,554.19
Composite PEPM	117	\$2,113.52	\$1,924.85	\$1,928.06	\$1,867.87
Carrier Annual Expected Claims:		\$2,373,904	\$2,161,990	\$2,165,592	\$2,097,996
Annual Attachment Point:		\$2,967,379	\$2,702,487	\$2,706,990	\$2,622,495
Total Maximum Liability (potential claims and premium):		\$3,843,171	\$3,567,510	\$3,572,483	\$3,568,430

The current Sun Life rates are 4 tier with the enrollment counts listed above. Carriers were requested to provide 2 tier rates/factors. 56 Single and 61 Family lives were used for the renewal/carrier quotes

Lake and Peninsula School District

100 Board Report

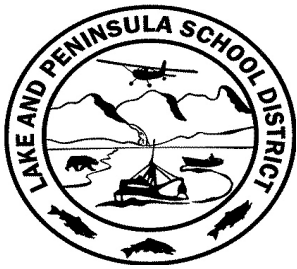
From Date: 7/1/2021

To Date: 11/30/2021

Fiscal Year: 2021-2022

Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Budget Balance	% Budget
Instruction	100.000.100.000.000	\$5,317,205.98	\$1,225,960.58	\$4,091,245.40	\$2,338,693.46	\$1,752,551.94	32.96%
Lake View Home School	100.000.140.000.000	\$15,409.36	\$1,876.80	\$ 13,532.56	\$3,565.17	\$ 9,967.39	64.68%
CTE	100.000.160.000.000	\$321,859.81	\$90,069.67	\$ 231,790.14	\$100,057.24	\$131,732.90	40.93%
SPED direct instruction	100.000.200.000.000	\$1,448,529.29	\$259,815.70	\$1,188,713.59	\$774,387.60	\$414,325.99	28.60%
SPED special services	100.000.220.000.000	\$163,685.07	\$73,420.94	\$ 90,264.13	\$34,387.36	\$ 55,876.77	34.14%
Student support	100.000.300.000.000	\$96,779.32	\$20,109.58	\$ 76,669.74	\$24,771.60	\$ 51,898.14	53.63%
Instructional Support	100.000.350.000.000	\$723,809.98	\$261,731.93	\$ 462,078.05	\$252,888.38	\$209,189.67	28.90%
Instructional Technology	100.000.360.000.000	\$2,557,377.68	\$919,269.07	\$1,638,108.61	\$1,832,697.73	-\$194,589.12	-7.61%
School Admin - Principals	100.000.400.000.000	\$818,992.80	\$235,729.66	\$ 583,263.14	\$356,671.31	\$226,591.83	27.67%
School Support - Secretaries	100.000.450.000.000	\$86,839.55	\$25,572.88	\$ 61,266.67	\$81,918.01	-\$ 20,651.34	-23.78%
District Admin - Superintendent and Board	100.000.510.000.000	\$576,812.94	\$209,974.43	\$ 366,838.51	\$88,288.25	\$278,550.26	48.29%
District Admin - Business Services	100.000.550.000.000	\$715,839.63	\$358,335.11	\$ 357,504.52	\$462,443.55	-\$104,939.03	-14.66%
Maintenance and Operations	100.000.600.000.000	\$2,597,382.86	\$1,421,842.67	\$1,175,540.19	\$1,241,437.94	-\$ 65,897.75	-2.54%
Student Activities	100.000.700.000.000	\$403,859.36	\$179,449.55	\$ 224,409.81	\$38,299.38	\$186,110.43	46.08%
Other Fund TERS & PERS OB	100.000.760.000.000	\$0.00	\$5,553.40	-\$ 5,553.40	\$0.00	-\$ 5,553.40	0.00%
Other Fund TERS & PERS OB	100.000.790.000.000	\$0.00	\$3,866.66	-\$ 3,866.66	\$0.00	-\$ 3,866.66	0.00%
Food Service Transfer	100.000.900.000.000	\$340,000.00	\$0.00	\$ 340,000.00	\$0.00	\$340,000.00	100.00%
Grand Total:		\$16,184,384	\$5,292,578.63	\$10,891,805.00	\$7,630,506.98	\$3,261,298.02	20.15%

The FY22 budget was based on closing one school. Since all schools remain open the overages in the budget and encumbrances are expected and will be addressed on revision.



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

December 3, 2021

From: Marjorie Waggoner
Special Education Director (Contractor)

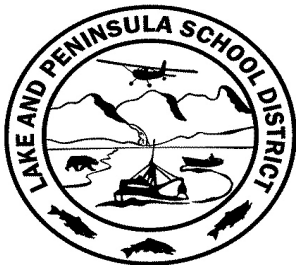
Re: Special Education Report

Update

The October count for students who had an IEP in our district was 68. The number of students in each disability category is as follows:

- 02 Cognitive Impairment—6 students
- 03 Hearing Impaired—0 students
- 04 Speech or Language Impairment—20 students
- 05 Visual Impairment—0 students
- 06 Emotional Disturbance—1 student
- 07 Orthopedic Impairment—0 students
- 08 Other Health Impairment—10 students
- 09 Specific Learning Disability—20 students
- 10 Deaf Blindness—0 students
- 11 Multiple Disabilities—0 students
- 12 Autism—1 student
- 13 Traumatic Brain Injury—0 students
- 14 Developmentally Delayed—10 students

We claimed 6 students as in need of intensive services this year, all of which were verified by the state in previous years.



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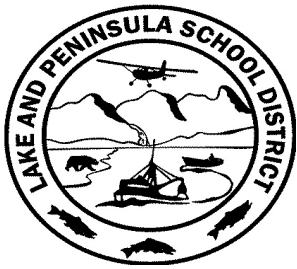


District Inservice November 3-5

All but 2 of our special education teachers attended the District inservice at Alyeska in person. Those 2 teachers attended through Zoom. It was wonderful to network with all the staff that were able to be there. Special education teachers were trained in the de-escalation portion of the Crisis Prevention Institute and received their cards showing certification for the program. Participants were required to do pre-training over the internet before they could participate in the “hands on” portion at inservice. Jeff Hagan, who was trained as a trainer for our district this past summer, did a great job with his first official training session!

The special education teachers in attendance at Alyeska were also trained on administration of the WIAT Assessment by Vincent Henry, the school psychologist who contracts with LPSD. This was extremely beneficial and the teachers left the session with better skills in administering this achievement test as a part of student evaluation for eligibility.

I was grateful for the chance to sit down with individual special education teachers and answer their questions and help them with any challenges they are working through in serving their students. We have a very strong team of special education teachers in LPSD!



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Student Numbers: Total- 54

Chignik Bay- 1	Kokhanok- 7	Pilot Point- 2	Perryville- 2
Chignik Lake- 3	Igiugig- 1	Port Alsworth- 6	Newhalen- 19
Chignik Lagoon- 6	Levelock- 3	Port Heiden- 4	Nondalton- <i>No Program</i>

PreK Operations & Upcoming

CLASS Observations	Prek Winter Inservice	Student Progress- Checkpoint #1
<p>Conducted by Amber: ~ Certified PK Level Observer ~ Meant to serve an instructional coaching model for staff development in best practices</p> <p><i>“High-quality teacher-student interactions lead to improved academic and social/emotional outcomes for children.”</i></p> <p>Domains to Observe: ~ Positive Climate, Teacher Sensitivity, Student Perspectives, Behavior Management, Productivity, Student Engagement, Concepts Development, Quality of Feedback and Language Modeling</p>	<p>Dates: Jan. 19, 20-21 Planning in progress</p> <p>Theme: Playful & Intentional Math Exploration Culture Curriculum</p> <p>Location: King Salmon</p>	<p>COR Advantage: Observation-Based, Childhood Development Tool</p> <p>Newly Adopted with ANE Grant!</p> <p>Areas of Development: ~ Approaches to Learning, Social/Emotional, Gross & Fine Motor, Language & Literacy, Math, Creative Arts, Science/Technology, and Social Studies</p> <p>https://highscope.org/cor-advantage/</p>

Classroom Spotlight

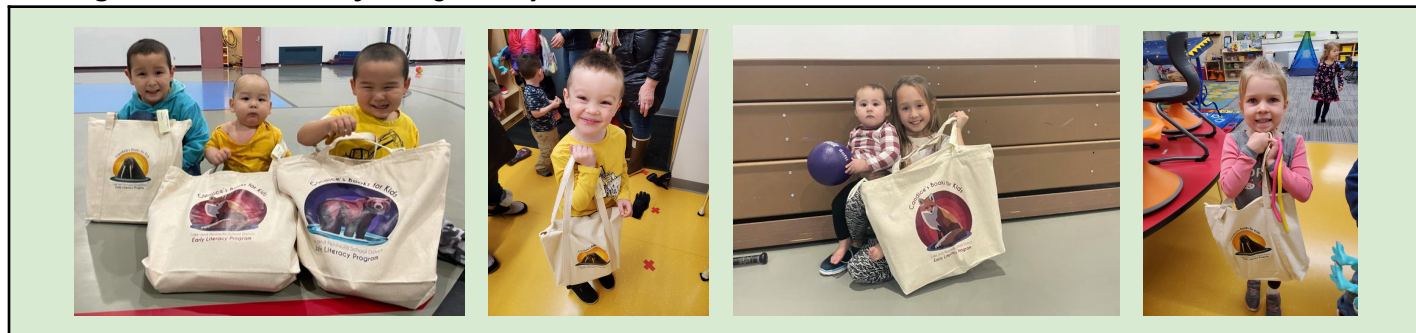
Making a Community Map	Exploring Moose Tracks	Building Mat Man
 <p>Tanalian</p>	 <p>Kokhanok</p>	 <p>Newhalen</p>

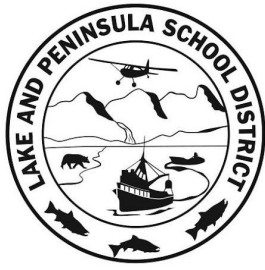
CHILD: Alaska Native Languages	
https://apps.apple.com/us/app/child-alaska-native-languages/id1527892704	
<p>Phase #2: I am so excited to announce new developments for the CHILD Grant-Language App is underway! This is a continuous, collaborative project with our preschool grant partnerships, traditional local language speakers, Jim Dube, & Beth Hill.</p> <p>Android Version in development!</p> <p>Languages Included: Yup'ik, Dena'ina, & Sugt'sun - Coming soon Alutiiq</p> <p>Main Audience: Early Childhood & PreK</p> <p>Have suggestions of what to add next, please share ideas with Amber!</p>	

Early Literacy & Community Events

Literacy Representatives in Each Community	Family Literacy Events - StoryTime Connections
Chignik Bay- Dannica Anderson Chignik Lake- Nina Garner Chignik Lagoon- Elaina McCormick Kokhanok- Krista Hobson Igiugig- Alicia Tinney Pilot Point- Jenna Bowen Perryville- Audrey O'Domin Port Alsworth- Alison Fowler Port Heiden- Tisha Kalmakoff Newhalen- Sarah Armstrong & Evelyn Trefon Nondalton- Zoe Anelon Levelock- TBD	<p>Audience: Birth to PreK ages</p> <p>Event #1- Fry Bread: A Native American Family Story</p> <p>Event #2- Rowdy Ravens (Coming Soon!)</p> <p>Each Event has the following: Welcome Songs, Community Invites, Story Time, Songs & Fingerplays, Themed Activities, and Local & Cultural Connections</p> <p style="color: blue;">Let's READ, SING & PLAY together!</p>

Smiling Faces for Literacy: Chignik Bay & Port Alsworth





THE LAKE AND PENINSULA SCHOOL DISTRICT

101 Jensen Drive
King Salmon, AK 99613
907-246-4280

101 W Arctic Ave, Suite D
Palmer, AK 99645
907-745-7090



Date: December 1, 2021

To: LPSD School Board Members

From: Bill Cornell- Director of Personnel

Re: November Human Resources Report

Updates:

→ Staffing

- ◆ All certified positions are currently filled
- ◆ LPSD and BBBSD have hired Jenny Shryock to fill the Career Counselor position through BBRCTE. Ms. Shryock has been involved with BBRCTE for a number of years, both as a student and chaperone. She will be traveling to LPSD villages in her new capacity, counseling students on career options
- ◆ Ms. Jennifer Stackhouse has officially joined our Business Department, and is working closely with Joyce Alto and Laura Hylton to get up to speed on Payroll

→ Tutors vs. Student Teachers...Follow up from our September meeting.

◆ Tutors

- We currently have four tutors hired, with likely more by the time I give my report in person.
- Tutors are currently placed in Perryville, Chignik Bay, Port Heiden, and Pilot Point

◆ Student Teachers

- There will be six student teachers joining us for the spring semester.
- Student teachers are being placed in Chignik Lake, Kokhanok, Newhalen, and Port Alsworth
- Three are from Kutztown University; one from SUNY Brockport; one from Liberty University; and, one is from University of Montana
- Throughout the process of placing student teachers, it has been nice to connect with our university partners and further build relationships

Contract Adjustments:

- Contract adjustments and salary schedule movement are outlined on the Personnel Approval List

Recruitment:

- We are still actively recruiting for our Tutor Position. A Headhunter Stipend is being offered to individuals who bring potential tutors forward, that we eventually hire.
- Although it is only December, we are already having conversations on staffing and recruiting needs for next school year. I look forward to continued conversations as we start to put the pieces of the FY23 staffing puzzle together.

SHINING STARS, WINTER 2021

NAME	LOCATION	REASON	NOMINATOR, POSITION
Megan Maloney & James Williams	PVL	From the moment I arrived in Perryville, Meg and James have made me feel at home here. From helping me get settled to preparing dinner my first night, they were eager to help. They have also been incredibly supportive in teaching me about the village and school and have had patience as I've worked to learn everything. I'm incredibly grateful for their hospitality and look forward to working with them this year!	Taryn Williams, Teacher
Megan Maloney, James Williams, & Taryn Williams	PVL	Thank you for being helpful and allowing me to pull students from class to work with them. I can see lots of great teaching going on at Perryville School. I also set lots of really engaging projects and student making progress. Thank you for meeting the needs of all students and making sure each student is learning and growing.	Matthew Stark, SPED Teacher
Jim Dube	ANC	Mr. Dube, thank you for rearranging and being flexible in order to meet on Zoom for all our 1st semester IEP meetings. Your willingness to make the time work for all members of the IEP team has been very helpful. Thank you, for being a productive member of the IEP team and making sure students needs are being met.	Matthew Stark, SPED Teacher
Stephanie Canning	BAY	By all accounts, Chignik Bay was going to be closed this year due to low enrollment. Stephanie never gave up hope that the school would reopen and kept her residence in the Bay through August. At the last minute the school was able to reopen, but without a second teacher. Stephanie stepped up and took on the duties of head teacher and cross country coach while also trying to get her classroom ready for the first day (much of the school was boxed up because we were closing). Oh, and did I mention she's also taking graduate classes? Not only was Stephanie the only teacher for the first several weeks of school, but on several days she was the only adult in the building because some of our positions were unfilled and other people were in quarantine. Despite the many challenges of running the school by herself Stephanie never once complained about the workload. Chignik Bay is very fortunate to have Stephanie at the school.	Jim Dube, Principal
Krista Hobson	KHK	Krista is an angel and has been crushing her first year teaching Pre-School in Kokhanok. We are so lucky to have her here. Her calm, patient demeanor has been received well by her students. She is providing a very safe, engaging space for all of her little learners. Go Krista!!	Dana Wolff, Teacher
Jen Starr	ANC	Jen works for Span Alaska Sales and they are our vendor for food service. Jen is brand new to this position and she is our main contact when ordering food. She has been very helpful and easy to work with. There has been a food shortage all over and we are having a lot of issues getting the food we request from Span AK. When I reach out to Jen and let her know about items we are in need of she makes phone calls and orders from other stores like AC for a couple of the south schools and has them get items out on the carrier for the school in need. She's done this on a few occasions now, even when she was off the job because she was getting married in a couple days she still took the time to get done what we needed. She is definitely a great asset and I'm glad she is someone we can count on.	Tammi Peterson, Purchasing/Food Service
Kasie Luke	KS	Kasie is one of the biggest proponents of our district and the way we do things! Her vision of uniting the district under the banner of being 'better together' is so refreshing, and you can tell through her words and actions actions that she truly believes it is possible. Thank you, Kasie, for leading with such grace and initiative! We appreciate all you do!	Kate Cornell, Curriculum Co-Director
Austin McCourt	KHK	Austin! Thank you so much for all the carpooling you did during inservice! We appreciate your willingness to go with the flow and give rides to folks who needed them. We also appreciate your input on the Assessment Committee--your ideas were insightful and direct. Thank you!	Kate Cornell, Curriculum Co-Director

SHINING STARS, WINTER 2021

Jordan Davis	KHK	Jordan was pivotal in getting folks to Alyeska during inservice and we so appreciate her willingness to jump in and offer rides to folks who needed them! We also appreciate your insight and valued feedback during the Assessment Committee meetings. You always add so much to the conversation and we so appreciate you. Thank you, Jordan, for all you do for the district!	Kate Cornell, Curriculum Co-Director
Matthew Stark	LAK	Matthew, as always, was willing to provide a truly informative session on our new program, Schoology. Thank you, Matthew, for being willing yet again to dive in and give folks training on our new programs! We appreciate all you do for the district!	Kate Cornell, Curriculum Co-Director
Nicole Metzgar	PTA	When I was unexpectedly unable to join our folks in person at Alyeska, Nicole took on the task of being the sole Curriculum Director on site. And she absolutely rocked it! Nicole, thank you for being the person in charge, the one to answer questions, the one to direct travelers, the ONE. I so appreciate your unending enthusiasm for this position and for being my counterpart. I am so happy to be doing this job with you! THANK YOU!	Kate Cornell, Curriculum Co-Director
Cassie Broschious	NON	Cassie has tirelessly worked on learning all of the programs and systems she needs for her position as Registrar and she has done so with verve and vigor! Her willingness to tackle new challenges and provide the best work she knows how is refreshing and appreciated. Thank you, Cassie, for all you do for the district! We appreciate you!	Kate Cornell, Curriculum Co-Director
Laura Hylton	PAL	Laura was instrumental in helping the Curriculum Team set up the health screening for inservice. Thank you, Laura, for advocating for staff health and wellness! We appreciate all you do!	Kate Cornell, Curriculum Co-Director
Jeff Hagen	NON	Jeff led the CPI training at inservice with great success considering all of the internet snafus that took place. Thank you for leading the session and rolling with the technological woes as they occurred!	Kate Cornell, Curriculum Co-Director
Branden Hummel	PTA	Branden is the lead on the Science Committee and took it upon himself to contact publishers and set up zoom sessions and order samples for the committee members to peruse during their meetings last week. Thank you for taking the initiative and providing your team with solid resources to choose from! Your leadership is invaluable and we appreciate all you do!	Kate Cornell, Curriculum Co-Director
Tim Welch	Idaho	Tim traveled from Idaho to be a part of our inservice at Alyeska--and not only did he travel there, but he also provided a great presentation on Social Emotional Learning for our staff. Tim, thank you for always being willing to help staff with their own mental and emotional health so that they can provide for our students. We appreciate you and are so happy to have you back with us this year!	Kate Cornell, Curriculum Co-Director
Stephen Fink	NEW	Stephen provided a great session on Social Emotional Learning along with Tim Welch during our November Inservice. Thank you, Stephen, for jumping in and helping teachers learn how to best serve their students while keeping their mental and emotional health in mind. We appreciate you!	Kate Cornell, Curriculum Co-Director
Patty McCasland	NEW	Patty, as a second year teacher, has taken on so many leadership roles within our district already--she is a dynamite member of the Assessment Committee, is piloting a curriculum that fits well with Level 12 MA standards, is leading Newhalen Student Government and inspiring students within that, contributes great ideas to district collaboration sessions and moves conversations in positive directions when speaking about curriculum and students. Patty, we are so grateful to have you and thank you for your many contributions to LPSD!	Kate Cornell, Curriculum Co-Director
Jodi Doster	Naknek	Jodi stepped forward as the Curriculum lead for BBBSD this year and it was so nice to have her to bounce ideas off of, to help plan out inservice, and to have her on site at Alyeska to provide leadership and direction. Thank you, Jodi, for being willing to step into that role and help us grow the relationship between our two districts! We appreciate you!	Kate Cornell, Curriculum Co-Director

SHINING STARS, WINTER 2021

Theresa Wilson	KS	Theresa is our travel guru and I can't stress enough how amazing she is when it comes to scheduling our folks for travel during inservices. There were a number of changes made to our travel schedule, many last minute, and she altered travel with no complaint. THANK YOU, Theresa! You have no idea now much we appreciate you and all you do!	Kate Cornell, Curriculum Co-Director
Dana Wolff	KHK	Dana presented a session at Inservice that allowed K-3 teachers to collaborate about writing portfolios. When the unexpected arose, she was flexible and made a quick decisions to come up with an alternative plan that worked well. Her positive and upbeat personality and perspective encourages others and is a joy to be around.	Nicole Metzgar, Curriculum Co-Director
Lesa Meath	Fairbanks	Lesa Meath choose to participate in our LPSD inservice. She is a part of the State Mentor Program and wanted to learn more about our school district in order to better help the teachers she is mentoring. The mentees also had a lot of fun exploring the STEM wiggle robot wiggle activity she showed them how to build and incorporate into their classrooms. Thank you Lesa for joining into our inservice and for being a presence of positivity and support.	Nicole Metzgar, Curriculum Co-Director
Taryn Williams	PVL	Taryn advocated for the importance of hands on learning during collaboration sessions taking place with LPSD educators at Alyeska Inservice. Her deliberate intention to encourage and suggest ways to include hands on learning into instruction and lessons was greatly appreciated.	Nicole Metzgar, Curriculum Co-Director
Bill Cornell	NEW	Bill Cornell was a huge help during Alyeska Inservice. He volunteered wherever needed to help support and make things happen. He also continues to lead and contribute to discussions with thoughtful questions that help people see things in new ways. Teachers appreciated the fun and interactive session he presented about the Danielson Framework during Alyeska Inservice. Thank you Bill for your consistent commitment and leadership with LPSD.	Nicole Metzgar, Curriculum Co-Director
Schylar Rippie	PAL	Schylar was the MVP of Alyeska Inservice. Having him in person at Inservice to trouble shoot and problem solve LPSD's first ever hybrid event saved the inservice. There were multiple training sessions that would not have been able to happen if it were not for his ability to trouble shoot and implement fixes. Thank you Schylar for your help. It was great working with you in Alyeska.	Nicole Metzgar, Curriculum Co-Director
Bill Harris	IGI	At inservice, we had several collaborating sessions for teachers to share ideas and perspectives. Bill Harris graciously contributing his wealth of knowledge and expertise to make our collaborative session more meaningful and authentic. He is honest, kind, thoughtful, wise, and has away of sharing ideas and perspectives that invites others in and encourages healthy conversation and collaboration.	Nicole Metzgar, Curriculum Co-Director
Marli Nikolaus	Distance Education	At inservice, we had several collaborative sessions where teachers came together to offer insight to encourage and help one another. These collaborative sessions are taken to a meaningful and deeper level whenever Marli Nikolaus is present. Her desire to learn and grow is contagious. She is always reading and studying and sharing what she is learning and implementing. Her ideas are based off of research and data which keep collaboration sessions healthy and inspiring.	Nicole Metzgar, Curriculum Co-Director
James Williams	PVL	James Williams, without hesitation, jumped in to help with the Alyeska inservice by organizing our fun run this year. His attention to detail, clarity of directions, and follow through was carefully and conscientiously planned out and executed. The time and energy he put into making the fun run happen was very much appreciated and noticed. The fun run was one of the highlights of the inservice, and it would not have happened without James' help and creativity.	Nicole Metzgar, Curriculum Co-Director
Theresa Wilson	KS	She is a miracle worker with all of the travel coordination	Zach Stenson, BBRCTE Director

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2021

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2021

October 30, 2021

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 (District) for the year ended June 30, 2021. 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 27, 2021. 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 the Lake and Peninsula School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. 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 assets 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.F. 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 October 30, 2021.

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 the Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities (Assets) 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; 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; the Schedule of Compliance AS 14.17.505; 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,



Anchorage, Alaska

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

Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information and Compliance Reports

Year Ended June 30, 2021

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

Basic Financial Statements, Required Supplementary Information, Additional
Supplementary Information and Compliance Reports

Year Ended June 30, 2021

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, 2021, 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.

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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the School Operating Fund and Literacy 365 Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 45-54 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basic financial statement. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

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; 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 Compliance - AS 14.17.505; 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 October 30, 2021 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
October 30, 2021

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Net Position

June 30, 2021

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 286,901
Short-term investments	1,711,077
Accounts receivable	1,047,083
Accrued interest	6,536
Inventories	129,536
Prepaid items	447,677
Total current assets	<u>3,628,810</u>
Long-term assets:	
Long-term investments	685,728
Accounts receivable	16,282
Assets to be contributed to Lake and Peninsula Borough	298,562
Capital assets	2,332,448
Accumulated depreciation	(1,394,322)
Net OPEB assets	1,017,849
Total long-term assets	<u>2,956,547</u>
Deferred outflows of resources - Pension and OPEB deferrals	<u>1,307,231</u>
Total assets and deferred outflows of resources	<u><u>7,892,588</u></u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Accounts payable	74,121
Accrued health claims	465,268
Accrued payroll liabilities	678,177
Unearned revenue	79,604
Due to agency fund	2,600
Total current liabilities	<u>1,299,770</u>
Long-term liabilities - Net pension and OPEB liabilities	<u>7,242,310</u>
Deferred inflows of resources - Pension and OPEB deferrals	<u>772,431</u>
Total liabilities and deferred inflows of resources	<u>9,314,511</u>
Net position:	
Net investment in capital assets	938,126
Restricted:	
Assets to be contributed	298,562
Scholarships	224,003
Student transportation	61,131
Career and vocational development	210,182
Student, community, housing, scholarship	265,493
Unrestricted	<u>(3,419,420)</u>
Total net position	<u>(1,421,923)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ <u>7,892,588</u></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, 2021

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental Activities:					
Instruction	\$ 6,142,902	-	1,177,841	-	(4,965,061)
Special education instruction	1,071,699	-	1,166	-	(1,070,533)
Special education support services - students	212,479	-	112,443	-	(100,036)
Support services - students	40,706	-	24,505	-	(16,201)
Support services - instruction	3,945,037	-	836,820	-	(3,108,217)
School administration	613,188	-	(6,069)	-	(619,257)
School administration support services	87,328	-	2,938	-	(84,390)
District administration	506,559	-	(4,587)	-	(511,146)
District administration support services	715,945	-	126,419	-	(589,526)
Operations and maintenance of plant	2,862,353	341,338	144,286	1,184,999	(1,191,730)
Student activities	290,619	-	48,308	-	(242,311)
Student transportation services	150,930	-	134,398	-	(16,532)
Community services	14,562	-	11,811	-	(2,751)
Food services	754,077	20,526	289,185	-	(444,366)
Total governmental activities	\$ 17,408,384	361,864	2,899,464	1,184,999	(12,962,057)
General revenues and transfers:					
Unrestricted Borough appropriation					1,845,595
Unrestricted investment and interest earnings					5,835
E-rate					2,289,041
Grants not restricted to specific programs					10,682,603
Other local revenue					338,072
Total general revenues and transfers					15,161,146
Change in net position					2,199,089
Net position, beginning of year					(3,621,012)
Net position, end of year					\$ (1,421,923)

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

LAKE AND PENINSULA SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2021

	School Operating Fund	Literacy 365 Special Revenue Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>					
Cash and cash equivalents	\$ 90,930	-	-	-	90,930
Short-term investments	1,711,077	-	-	-	1,711,077
Long-term investments	685,728	-	-	-	685,728
Accounts receivable	114,088	397,687	256,322	295,268	1,063,365
Accrued interest	6,536	-	-	-	6,536
Due from other funds	728,425	-	85,580	517,006	1,331,011
Inventory	101,675	-	-	27,861	129,536
Prepays	447,677	-	-	-	447,677
Total assets	<u>3,886,136</u>	<u>397,687</u>	<u>341,902</u>	<u>840,135</u>	<u>5,465,860</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>					
Liabilities:					
Accounts payable	40,539	-	21,928	11,654	74,121
Accrued payroll liabilities	678,177	-	-	-	678,177
Unearned revenue	-	-	-	79,604	79,604
Due to other funds	602,586	397,687	-	330,738	1,331,011
Due to agency fund	2,600	-	-	-	2,600
Total liabilities	<u>1,323,902</u>	<u>397,687</u>	<u>21,928</u>	<u>421,996</u>	<u>2,165,513</u>
Deferred inflows of resources -					
Unavailable revenues	16,282	-	-	-	16,282
Total liabilities and deferred inflows of resources	<u>1,340,184</u>	<u>397,687</u>	<u>21,928</u>	<u>421,996</u>	<u>2,181,795</u>
Fund Balances:					
Non-spendable:					
Inventory	101,675	-	-	27,861	129,536
Prepays	447,677	-	-	-	447,677
Long-term receivables	22,269	-	-	-	22,269
Restricted:					
Scholarships	224,003	-	-	-	224,003
Student transportation	-	-	-	61,131	61,131
Career and vocational education	210,182	-	-	-	210,182
Student, community, housing, scholarship	-	-	-	265,493	265,493
Committed:					
Student transportation	-	-	-	99,364	99,364
Capital grant match and other purposes	-	-	319,974	-	319,974
Assigned - encumbrances	46,255	-	-	-	46,255
Unassigned	1,493,891	-	-	(35,710)	1,458,181
Total fund balances	<u>2,545,952</u>	<u>-</u>	<u>319,974</u>	<u>418,139</u>	<u>3,284,065</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,886,136</u>	<u>397,687</u>	<u>341,902</u>	<u>840,135</u>	<u>5,465,860</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, 2021

Amount reported as fund balances on the governmental funds balance sheet		\$	3,284,065
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	579,745		
TRS	<u>727,486</u>		1,307,231
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(271,616)		
TRS	<u>(500,815)</u>		(772,431)
Proportionate share of the collective net pension and OPEB assets:			
PERS	305,714		
TRS	<u>712,135</u>		1,017,849
Proportionate share of the collective net pension and OPEB liabilities:			
PERS	(3,715,957)		
TRS	<u>(3,526,353)</u>		(7,242,310)
Long-term accounts receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds			16,282
Capital assets used in governmental activities are not financial resources and are not reported in the funds.			938,126
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.			(269,297)
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			<u>298,562</u>
Net position of governmental activities		\$	<u><u>(1,421,923)</u></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, 2021

	School Operating Fund	Literacy 365 Special Revenue Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Local sources:					
Charges for services	\$ 341,338	-	-	20,526	361,864
Earnings on investments	5,835	-	-	-	5,835
E-rate revenues	2,289,041	-	-	-	2,289,041
Other	395,003	-	-	188,049	583,052
Intergovernmental:					
Lake and Peninsula Borough	1,845,595	-	928,677	-	2,774,272
State of Alaska	10,026,230	-	256,322	285,332	10,567,884
Federal sources	1,437,921	544,761	-	1,867,107	3,849,789
Total revenues	<u>16,340,963</u>	<u>544,761</u>	<u>1,184,999</u>	<u>2,361,014</u>	<u>20,431,737</u>
Expenditures:					
Current:					
Instruction	6,036,675	338,002	-	891,739	7,266,416
Special education instruction	1,296,348	-	-	-	1,296,348
Special education support services - students	100,036	-	-	112,443	212,479
Support services - students	71,099	-	-	12,754	83,853
Support services - instruction	3,305,413	173,895	-	658,342	4,137,650
School administration	774,468	-	-	600	775,068
School administration support services	94,586	-	-	-	94,586
District administration	586,164	-	-	-	586,164
District administration support services	666,594	32,864	-	68,418	767,876
Operation and maintenance of plant	2,737,896	-	-	111,060	2,848,956
Student activities	254,530	-	-	61,325	315,855
Student transportation - to and from school	-	-	-	134,147	134,147
Community services	-	-	-	14,562	14,562
Food services	-	-	-	754,077	754,077
Construction and facilities acquisition	-	-	1,260,299	-	1,260,299
Total expenditures	<u>15,923,809</u>	<u>544,761</u>	<u>1,260,299</u>	<u>2,819,467</u>	<u>20,548,336</u>
Excess (deficiency) of revenues over expenditures	<u>417,154</u>	<u>-</u>	<u>(75,300)</u>	<u>(458,453)</u>	<u>(116,599)</u>
Other financing sources (uses):					
Transfers in	-	-	-	435,000	435,000
Transfers out	(435,000)	-	-	-	(435,000)
Total other financing sources (uses)	<u>(435,000)</u>	<u>-</u>	<u>-</u>	<u>435,000</u>	<u>-</u>
Net change in fund balances	(17,846)	-	(75,300)	(23,453)	(116,599)
Fund balances, beginning of year	<u>2,563,798</u>	<u>-</u>	<u>395,274</u>	<u>441,592</u>	<u>3,400,664</u>
Fund balances, end of year	<u>\$ 2,545,952</u>	<u>-</u>	<u>319,974</u>	<u>418,139</u>	<u>3,284,065</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, 2021

Net change in fund balance - total governmental funds	\$	(116,599)
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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 assets and liabilities:			
PERS	\$	188,562	
TRS		<u>629,217</u>	817,779

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	95,650	
TRS	<u>256,255</u>	351,905

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

8,438

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 outlay	1,260,299	
Depreciation expense	<u>(128,052)</u>	1,132,247

An internal service fund is used by management to charge the cost of health insurance to individual funds. The net income (loss) of this activity is reported in the governmental activity.

<u>5,319</u>

Change in net position of governmental activities	\$	<u><u>2,199,089</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, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ 406,955	406,955	341,338	(65,617)
Earnings on investments	45,000	15,000	5,835	(9,165)
E-rate revenue	2,268,192	2,288,726	2,289,041	315
Other	311,500	342,100	395,003	52,903
Intergovernmental:				
Borough appropriation	1,360,065	1,360,065	1,845,595	485,530
State of Alaska	10,279,059	10,077,893	10,026,230	(51,663)
Federal sources	935,600	1,976,451	1,437,921	(538,530)
Total revenues	<u>15,606,371</u>	<u>16,467,190</u>	<u>16,340,963</u>	<u>(126,227)</u>
Expenditures:				
Current:				
Instruction	5,614,096	5,948,729	6,036,675	(87,946)
Special education instruction	1,214,909	1,334,318	1,296,348	37,970
Special education support services - students	178,874	105,750	100,036	5,714
Support services - students	95,062	82,683	71,099	11,584
Support services - instruction	3,304,562	3,287,642	3,305,413	(17,771)
School administration	772,314	770,900	774,468	(3,568)
School administration support services	91,326	96,626	94,586	2,040
District administration	620,684	606,896	586,164	20,732
District administration support services	632,071	667,400	666,594	806
Operations and maintenance of plant	2,785,509	3,032,809	2,737,896	294,913
Student activities	418,900	281,800	254,530	27,270
Total expenditures	<u>15,728,307</u>	<u>16,215,553</u>	<u>15,923,809</u>	<u>291,744</u>
Excess (deficiency) of revenues over expenditures	<u>(121,936)</u>	<u>251,637</u>	<u>417,154</u>	<u>165,517</u>
Other financing sources (uses) -				
Transfers out	<u>(340,000)</u>	<u>(435,000)</u>	<u>(435,000)</u>	<u>-</u>
Net change in fund balance	\$ <u>(461,936)</u>	<u>(183,363)</u>	<u>(17,846)</u>	<u>165,517</u>
Fund balance, beginning of year			<u>2,563,798</u>	
Fund balance, end of year			\$ <u><u>2,545,952</u></u>	

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

LAKE AND PENINSULA SCHOOL DISTRICT

Literacy 365 Special Revenue Fund

Statement of Revenues, Expenditures and Changes in Fund Balance -
Original and Final Budget and Actual

Year Ended June 30, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues - Intergovernmental - federal education sources - direct	\$ 802,850	802,850	544,761	258,089
Expenditures:				
Current:				
Instruction	388,034	388,034	338,002	50,032
Support services - instruction	366,382	366,382	173,895	192,487
District administration support services	48,434	48,434	32,864	15,570
Total expenditures	802,850	802,850	544,761	258,089
Excess of revenues over expenditures	\$ -	-	-	-
Fund balance, beginning of year			-	
Fund balance, end of year			\$ -	

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, 2021

<u>Assets</u>	
Cash and cash equivalents	\$ <u>195,971</u>
<u>Liabilities and Net Position</u>	
Liabilities -	
Health claims payable	<u>465,268</u>
Net position - unrestricted	<u>(269,297)</u>
Total liabilities and net position	\$ <u>195,971</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, 2021

Operating revenues - local sources - Interfund insurance charges	\$ 3,586,837
Operating expenses - Insurance claims and administration	<u>3,581,518</u>
Change in net position	5,319
Net position, beginning of year	<u>(274,616)</u>
Net position, end of year	<u><u>\$ (269,297)</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, 2021

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 3,586,837
Payments for insurance claims and administration	<u>(3,675,341)</u>
Net cash flows provided (used) by operating activities	<u>(88,504)</u>
Cash and cash equivalents, beginning of year	<u>284,475</u>
Cash and cash equivalents, end of year	\$ <u><u>195,971</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income	5,319
Changes in assets and liabilities that provided (used) cash:	
Decrease in claims payable	<u>(93,823)</u>
Net cash flows provided by operating activities	\$ <u><u>(88,504)</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, 2021

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, 2021.

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.

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.

The *Literacy 365 Special Revenue Fund* accounts for federal revenue sources that are legally restricted to expenditures for the purpose of improving literacy in students across the District.

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 Health Insurance 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.

As a general rule, the effect of interfund activity has been eliminated from the governmental-wide financial statements.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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 and 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.

Pensions and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB assets and 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 Prepaids

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 prepaids. 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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 nonspendable form (such as inventory and prepaids) or legally or contractually required to be maintained intact (such as the corpus of an endowment fund).

Restricted fund balance – amounts constrained by external parties, or legislation (such as grantors or higher levels of government).

Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint. The highest level of authority is the School District Board, and they commit fund balance through Board restrictions.

Assigned fund balance – amounts that are intended for a particular purpose. Intent can be expressed by the governing body or by the Superintendent or designee.

Unassigned – amounts available for any purpose; these amounts are reported only in the School Operating Fund, unless non-spendable resources create a negative unassigned fund balance in the Special Revenue Funds.

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 yearend. 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 of Expenditures over Appropriations

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

	<u>Amounts in Excess of Appropriations</u>
Instruction	\$ 87,946
Support services – instruction	17,771
School administration	3,568

Excess expenditures were covered through available fund balance.

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, 2021, the District had \$809,951 of uninsured cash. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2021, 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	\$ 2,396,805	1,711,077	685,728	-

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.

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, 2021:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income	\$ 2,396,805	2,396,805	-	-

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

B. Accounts Receivable

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

	School Operating Fund	Literacy 365 Fund	Capital Projects Fund	Other Governmental Funds	Total
Receivables:					
Grants	\$ -	397,687	256,322	295,028	949,037
Local sources	114,088	-	-	240	114,328
Total	\$ 114,088	397,687	256,322	295,268	1,063,365

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, 2021:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets being depreciated:				
Equipment	\$ 960,836	-	63,107	897,729
Vehicles	601,063	967,157	133,501	1,434,719
Total capital assets being depreciated	1,561,899	967,157	196,608	2,332,448
Less accumulated depreciation for:				
Equipment	886,225	31,833	63,107	854,951
Vehicles	576,653	96,219	133,501	539,371
Total accumulated depreciation	1,462,878	128,052	196,608	1,394,322
Total net capital assets	\$ 99,021	839,105	-	938,126

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

Governmental activities:	
Instruction	\$ 967
District administration support services	11,737
Operation and maintenance of plant	98,565
Student transportation services – to and from school	16,783
Total depreciation expense	\$ 128,052

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

D. Assets to be Contributed

The following are a summary of changes in assets to be contributed for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Deletions	Balance June 30, 2021
Construction in progress	\$ 5,420	293,142	-	298,562

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, 2021 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Literacy 365	\$ 397,687
School Operating Fund	Other Governmental Funds	330,738
Capital Projects Fund	School Operating Fund	85,580
Other Governmental Funds	School Operating Fund	517,006
		<u>\$ 1,331,011</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>435,000</u>

The School Operating Fund transferred \$435,000 to the Food Service Special Revenue Fund to cover current year expenditures in excess of revenues.

F. Unearned Revenues/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, 2021, the components of *deferred inflows of resources and unearned resources* in the governmental funds were as follows:

	Deferred Inflows	Unearned	Total
Unavailable accounts receivable	\$ 16,282	-	16,282
Grant drawdowns prior to meeting all eligibility requirements	-	79,604	79,604
Total	<u>16,282</u>	<u>79,604</u>	<u>95,886</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, 2021. 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.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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):	
Occupational Death and Disability Plan	Defined Benefit OPEB
Alaska Retiree Healthcare Trust Plan	Defined Benefit OPEB
Retiree Medical Plan	Defined Benefit OPEB
Defined Contribution Other Postemployment Benefits (DC):	
Healthcare Reimbursement Arrangement 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. For the year ended June 30, 2021 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Active plan members	23,378	5,569
Participating employers	152	57

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). For the year ended June 30, 2020 (latest available information) employer contributions were 4.88% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2020 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,140	13,053
Inactive plan members entitled to but not yet receiving benefits	7,208	774
Inactive plan members not entitled to benefits	10,575	1,745
Active plan members	11,162	3,812
Total plan membership	<u>65,085</u>	<u>19,384</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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. For the year ended June 30, 2021 employer contributions were 1.27% for PERS and .093% for TRS. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	46	17
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,784	9,125

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. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2020 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	63	19
Inactive plan members entitled to but not yet receiving benefits	1,717	782
Inactive plan members not entitled to benefits	14,643	2,757
Active plan members	23,378	5,569
Total plan membership	39,801	9,127

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.

State of Alaska Department of 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 money-weighted rate of return, net of investment expense, for the year ended June 30, 2020 (latest available report) for the DB Pension Plan for PERS and TRS is 4.03% and 4.01%, for the ARHCT plan is 4.16% and 4.16%, for the ODD Plan is 4.28% and 4.22%, and for the RMP is 4.33% and 4.26%, 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>.

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 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 for the PERS and TRS plans:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.24%
Global Equity (non-U.S.)	6.67%
Aggregate bonds	(0.16%)
Opportunistic	3.01%
Real Assets	3.82%
Private Equity	10.00%
Cash Equivalents	(1.09%)

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.38%, which represents a decrease of 0.00% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets 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 and assets. In the event benefit payments are not covered by the plan’s fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan’s fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 2.66% as of June 30, 2020.

Employer and Other Contribution Rates. There are several contribution rates associated with the pension and healthcare contributions and related liabilities and assets. 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% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or 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. 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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. On-behalf contribution amounts have been recognized in these financial statements as both revenue and expenditures.

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 a 7.38% discount rate.

Employer Contribution rates for PERS and TRS for the year ended June 30, 2021 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	14.57%	26.58%	8.85%
OPEB	7.43%	4.27%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.85%</u>	<u>8.85%</u>
TRS:			
Pension	5.65%	27.07%	17.91%
OPEB	6.91%	3.40%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>30.47%</u>	<u>17.91%</u>

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 or TRS Administrator. For fiscal year 2021 the past service rate for PERS is 18.23%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2020 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2020. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017:

Investment return / discount rate	7.38% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 2.5% per year Productivity – 0.25% per year
Payroll growth	2.75% ⁹⁸ per year (inflation + productivity)

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 2.5% annually.
PERS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, 100% (male and female) of RP-2014 healthy annuitant table with MP-2017 generational improvement.
TRS Mortality (Pre-termination)	Based upon 2013-2017 actual mortality experience, RP-2014 white-collar employee table with MP-2017 generational improvement.
PERS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 91% of male and 96% of female rates of RP-2014 health annuitant table with MP-2017 generational improvement.
TRS Mortality (Post-termination)	Mortality rates based upon the 2013-2017 actual experience. 93% of male and 90% of female rates of RP-2014 white-collar healthy annuitant table with MP-2017 generational improvement.
Total turnover	Based upon the 2013-2017 actual withdrawal experience.
PERS Disability	Incidence rates based on 2013-2017 actual experience. Post-disability mortality in accordance with the RP-2014 disability table with MP-2017 generational improvement. Disabilities are assumed to be occupational 75% of the time for peace officers/firefighters, 40% of the time for others.
TRS Disability	Incidence rates based on 2013-2017 actual experience. Disabilities are assumed to be occupational 15% of the time. Post-disability mortality in accordance with the RP-2014 disabled table with MP-2017 generational improvement.
Retirement	Retirement rates based upon the 2013-2017 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date.
PERS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

TRS Marriage and age difference	Males are assumed to be three years older than their wives. Females are assumed to be two years younger than their husbands. 85% of male members and 75% of female members are assumed to be married at termination from active service.
Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drugs: 8.0% grading down to 4.5% EGWP: 8.0% grading down to 4.5%.

As a result of the latest experience study, the Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. In addition to the changes in assumptions resulting from the experience study, the following assumption changes related to the ARHCT plan have been made since the prior valuation:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent experience.
3. Healthcare cost trends were updated to reflect the repeal of the Cadillac Tax.

The changes of assumptions from the latest experience study created substantial deferred outflows of resources attributable to the District, as well as an OPEB benefit recognized by the District for the State's proportionate share of OPEB plan expense attributable to the District. In some instances the reduction of revenues and expenses reported for the State's proportionate share of OPEB plan expense attributable to the District creates a net negative Pension/OPEB expense (net pension/OPEB benefit) which results in negative operating grants and contributions for certain functions reported on the Statement of Activities.

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

Plan Description. The 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/drb/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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Currently there are 151 employers participating in PERS defined benefit plan, including the State of Alaska and 150 political subdivisions and public organizations.

The DB Plan's membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,140
Inactive plan members entitled to but not receiving benefits	7,208
Inactive members not entitled to benefits	10,575
Active plan members	<u>11,162</u>
Total DB plan membership	<u>65,085</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 peace officers/firefighters 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 peace officers/firefighters 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.

Employee Contribution Rate. The District PERS active members are required to contribute 6.75% and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% of their annual covered salary.

Employer contributions for the year ended June 30, 2021, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>210,340</u>	<u>63,086</u>	<u>273,426</u>

Public Employees Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$147,500 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements 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, 2020 to a total of \$122,202 to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the District reported liabilities and assets 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 (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:	Pension
District's proportionate share of the net pension liability	\$ 3,709,152
State's proportionate share of the net pension liability	<u>1,533,966</u>
Total	<u>\$ 5,243,118</u>
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (284,575)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(118,149)</u>
Total	<u>\$ (402,724)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (21,139)</u>
District's proportionate share of the RMP OPEB liability	<u>\$ 6,805</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 3,410,243</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets 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 FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

The District's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

	June 30, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	0.0639%	0.0629%	(0.0010%)
OPEB:			
ARHCT	0.0639%	0.0628%	(0.0011%)
ODD	0.0693%	0.0776%	0.0083%
RMP	0.0873%	0.0959%	0.0086%

Based on the measurement date of June 30, 2020, the District recognized pension and OPEB expense of \$385,013 and (\$260,957), respectively, for the year ended June 30, 2021. At June 30, 2021, 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	\$ 11,766	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	150,963	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(20,402)
District contributions subsequent to the measurement date	210,340	-
Total	\$ <u>373,069</u>	<u>(20,402)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(22,829)
Changes of assumptions	-	(198,366)
Net difference between projected and actual earnings on OPEB plan investments	114,179	-
Changes in proportion and differences between District contributions and proportionate share of contributions	10,362	-
District contributions subsequent to the measurement date	43,965	-
Total	\$ <u>168,506</u>	<u>(221,195)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,092)
Changes of assumptions	-	(310)
Net difference between projected and actual earnings on OPEB plan investments	726	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,401	(1,714)
District contributions subsequent to the measurement date	3,744	-
Total	<u>\$ 8,871</u>	<u>(9,116)</u>
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 35	(1,462)
Changes of assumptions	9,557	(17,592)
Net difference between projected and actual earnings on OPEB plan investments	3,047	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,283	(1,849)
District contributions subsequent to the measurement date	15,377	-
Total	<u>\$ 29,299</u>	<u>(20,903)</u>

\$210,340 and \$63,086 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities or an increase of the net pension and OPEB assets in the year ended June 30, 2021, 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		OPEB	OPEB	OPEB
June 30,	Pension	ARHCT	ODD	RMP
2021	\$ (5,968)	(211,751)	(654)	(866)
2022	53,089	40,641	(482)	(258)
2023	56,114	43,638	(479)	(268)
2024	39,092	30,818	(536)	(501)
2025	-	-	(719)	(1,235)
Thereafter	-	-	(1,119)	(3,853)
Total	<u>\$ 142,327</u>	<u>(96,654)</u>	<u>(3,989)</u>	<u>(6,981)</u>

For the year ended June 30, 2021, the District recognized (\$292,555) and (\$19,735) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities (assets) would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

		1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability (asset)	\$	4,822,681	3,709,152	2,775,211
Net OPEB ARHCT liability (asset)	\$	296,948	(284,575)	(766,248)
Net OPEB ODD liability (asset)	\$	19,864	(21,139)	(22,158)
Net OPEB RMP liability (asset)	\$	42,157	6,805	(19,955)

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 (asset)	\$	(822,723)	(284,575)	367,092
Net OPEB ODD liability (asset)		NA	(21,139)	NA
Net OPEB RMP liability (asset)		(23,877)	6,805	48,539

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): 1.27% for the retiree medical plan (DB), 0.31% 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%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

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 \$124,814 for the year ended June 30, 2021, which included forfeitures of \$916 which have been applied against contributions.

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/drb/trs>.

The DB Plan’s membership consisted of the following at June 30, 2020 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,053
Inactive plan members entitled to but not receiving benefits	774
Inactive plan members not entitled to benefits	1,745
Active plan members	<u>3,812</u>
Total DB plan membership	<u>19,384</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.

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.

Employee Contribution Rate. The District’s active TRS members are required to contribute 8.65% of their annual covered salary.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer contributions for the year ended June 30, 2021, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>159,522</u>	<u>127,370</u>	<u>284,892</u>

Teachers Retirement Plans

For the year ended June 30, 2021 the State of Alaska contributed \$699,417 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. As of the measurement date June 30, 2020 the State contributed a total of (\$107,987), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2021, the District reported liabilities and assets 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 (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that was associated with the District were as follows:

	Pension
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 3,526,353
State's proportionate share of the net pension liability	<u>6,121,133</u>
Total	<u>\$ 9,647,486</u>
	OPEB
District's proportionate share of the ARHCT OPEB liability (asset)	\$ (618,027)
State's proportionate share of the ARHCT OPEB liability (asset)	<u>(1,079,170)</u>
Total	<u>\$ (1,697,197)</u>
District's proportionate share of the ODD OPEB liability (asset)	<u>\$ (29,875)</u>
District's proportionate share of the RMP OPEB liability (asset)	<u>\$ (64,233)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 2,814,218</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2020, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities and assets were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2022 through FY2039, as determined by projections based on the June 30, 2020 valuation.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The District's proportionate share and changes in the pension and OPEB liabilities and assets were as follows:

	June 30, 2019 Measurement	June 30, 2020 Measurement	Change
Pension	0.2032%	0.1735%	(0.0297%)
OPEB:			
ARHCT	0.2032%	0.1728%	(0.0304%)
ODD	0.5394%	0.6940%	0.1546%
RMP	0.5390%	0.6511%	0.1121%

Based on the measurement date of June 30, 2020, the District recognized pension expense of \$218,385 and OPEB expense of (\$952,949), respectively, for the year ended June 30, 2021. At June 30, 2021, 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	\$ 4,017	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	242,995	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(214,970)
District contribution subsequent to the measurement date	159,522	-
Total	\$ 406,534	(214,970)
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	(16,573)
Changes of assumptions	-	(194,426)
Net difference between projected and actual earnings on pension plan investments	119,456	-
Changes in proportion and differences between District contributions and proportionate share of contributions	23,338	-
District contribution subsequent to the measurement date	86,552	-
Total	\$ 229,346	(210,999)

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(3,331)
Changes of assumptions	-	(27)
Net difference between projected and actual earnings on pension plan investments	740	-
Changes in proportion and differences between District contributions and proportionate share of contributions	8,613	(6,021)
District contribution subsequent to the measurement date	3,141	-
Total	<u>\$ 12,494</u>	<u>(9,379)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 13,653	(4,862)
Changes of assumptions	10,038	(55,689)
Net difference between projected and actual earnings on pension plan investments	7,405	-
Changes in proportion and differences between District contributions and proportionate share of contributions	10,339	(4,916)
District contribution subsequent to the measurement date	37,677	-
Total	<u>\$ 79,112</u>	<u>(65,467)</u>

\$159,522 and \$127,370 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liability and as an increase to the net pension and OPEB assets in the year ended June 30, 2020 (actuarial), respectively. 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
2021	\$ (208,218)	(187,957)	44	(2,901)
2022	85,836	42,396	259	(1,343)
2023	91,341	45,352	270	(1,365)
2024	63,083	32,004	204	(1,964)
2025	-	-	9	(3,744)
Thereafter	-	-	(812)	(12,715)
Total	<u>\$ 32,042</u>	<u>(68,205)</u>	<u>(26)</u>	<u>(24,032)</u>

For the year ended June 30, 2021, the District recognized ¹⁰⁹(\$638,563) and \$55,180 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities (assets) of the Plan calculated using the discount rate of 7.38%, as well as what the Plans' net pension and OPEB liabilities would be if they were calculated using a discount rate that is 1-percentage-point lower (6.38%) or 1-percentage-point higher (8.38%) than the current rate:

		1% Decrease (6.38%)	Current Rate (7.38%)	1% Increase (8.38%)
Net pension liability	\$	4,948,575	3,526,353	2,330,265
Net OPEB ARHCT liability (asset)	\$	(34,071)	(618,027)	(1,099,661)
Net OPEB ODD liability (asset)	\$	(29,924)	(29,875)	(29,861)
Net OPEB RMP liability (asset)	\$	3,464	(64,233)	(114,858)

Sensitivity of the District's proportionate share of the net OPEB liability and asset to changes in the healthcare cost trend rates. The following present the District's proportionate share of the net OPEB liability and asset, as well as what the District's proportionate share of the net OPEB liability and asset 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 (asset)	\$	(1,153,260)	(618,027)	32,998
Net OPEB ODD liability (asset)	\$	NA	(29,875)	NA
Net OPEB RMP liability (asset)	\$	(121,851)	(64,233)	15,047

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): 0.93% for the retiree medical plan, 0.08% 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%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

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 \$364,984 for the year ended June 30, 2021, which included forfeitures of \$15,915 which has been applied against contributions.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

C. Alternative Retirement Plan

Lake and Peninsula School District participates in a 457 plan through Lincoln Financial Group, where all employees, with the exception of private contractors, appointed/elected trustees and/or school board members and student workers, are eligible to participate in the 457 plan immediately upon employment. Employees may make voluntary elective deferrals to the 457 plan up the Internal Revenue Service regulation limits. The district does not contribute to the plan in any form.

D. Encumbrances

The District's encumbrances are classified as assigned fund balance in the School Operating Fund. The District had encumbrances of \$46,255 as of June 30, 2021.

E. 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 are as follows:

Claims payable, June 30, 2019	\$	565,512
2020 claims and changes in estimates		5,335,168
2020 claims paid		<u>(5,341,589)</u>
Claims payable, June 30, 2020		<u>559,091</u>
Claims payable, June 30, 2020	\$	559,091
2021 claims and changes in estimates		2,625,568
2021 claims paid		<u>(2,719,391)</u>
Claims payable, June 30, 2021	\$	<u>465,268</u>

F. 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.

G. Subsequent Accounting Pronouncements

The Governmental Accounting Standards Board has passed several new accounting standards with upcoming implementation dates covering several topics as follows:

- GASB 87 *Leases*. Effective for fiscal years beginning after June 15, 2021.
- GASB 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2020.
- GASB 92 *Omnibus 2020*. This Statement has multiple effective dates which vary by topic.
- GASB 93 *Replacement of Interbank Offered Rates*. Effective for fiscal years beginning after June 15, 2021.
- GASB 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 95 *Postponement of the Effective Dates of Certain Authoritative Guidance*. Effective immediately.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 97 *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Effective for fiscal years beginning after June 15, 2021.

Statement 94 is not expected to have any significant impact on the financial statements of the District.

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.

GASB Statement No. 89 requires interest costs incurred before the end of a construction period to be recognized as an expenditure or expense in the period in which the cost is incurred for financial statements prepared under the current financial resources measurement focus or the economic resource measurement focus.

GASB Statement No. 92, the objectives of this Statement are to enhance comparability and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 93, addresses the fact that some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR)—most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate.

GASB Statement No. 95 provides temporary relief to governments in light of the COVID-19 pandemic. The effective dates of the following pronouncement are postponed by one year: GASB Statements No. 83, No. 84, No. 88, No. 89, No. 90, No. 91, No. 92, and No. 93. The effective date for GASB 87 has been postponed by 18 months.

GASB Statement No. 96 will improve financial reporting by establishing a definition for Subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

GASB Statement No. 97 will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The requirements also will enhance the relevance, consistency, and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans.

REQUIRED SUPPLEMENTARY INFORMATION

LAKE & PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net Pension Liability (Asset)

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Public Employees' Retirement System (PERS)

June 30, 2021

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 Covered 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%
2019	0.0765%	\$ 3,799,306	\$ 1,101,537	\$ 4,900,843	\$ 1,902,827	200%	65.19%
2020	0.0639%	\$ 3,499,991	\$ 1,387,887	\$ 4,887,878	\$ 2,111,755	166%	63.42%
2021	0.0629%	\$ 3,709,152	\$ 1,533,966	\$ 5,243,118	\$ 2,128,988	174%	61.61%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)

Public Employees' Retirement System (PERS)

June 30, 2021

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 Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0760%	\$ 642,394	\$ 239,732	\$ 882,126	\$ 2,464,319	26.07%	89.68%
2019	0.0766%	\$ 785,806	\$ 228,239	\$ 1,014,045	\$ 1,902,827	41.30%	88.12%
2020	0.0639%	\$ 94,753	\$ 37,599	\$ 132,352	\$ 2,111,755	4.49%	98.13%
2021	0.0628%	\$ (284,575)	\$ (118,149)	\$ (402,724)	\$ 2,128,988	-13.37%	106.15%
Occupational Death and Disability (ODD):							
2018	0.1303%	\$ (18,489)	\$ -	\$ (18,489)	\$ 2,464,319	-0.75%	212.97%
2019	0.0994%	\$ (19,303)	\$ -	\$ (19,303)	\$ 1,902,827	-1.01%	270.62%
2020	0.0693%	\$ (16,821)	\$ -	\$ (16,821)	\$ 2,111,755	-0.80%	297.43%
2021	0.0776%	\$ (21,139)	\$ -	\$ (21,139)	\$ 2,128,988	-0.99%	283.80%
Retiree Medical Plan (RMP):							
2018	0.1303%	\$ 6,795	\$ -	\$ 6,795	\$ 616,628	1.10%	93.98%
2019	0.0994%	\$ 12,647	\$ -	\$ 12,647	\$ 708,505	1.79%	88.71%
2020	0.0873%	\$ 20,882	\$ -	\$ 20,882	\$ 693,409	3.01%	83.17%
2021	0.0959%	\$ 6,805	\$ -	\$ 6,805	\$ 580,727	1.17%	92.23%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT
 Schedule of the District's Contributions (Pensions)
 Public Employees' Retirement System (PERS)

June 30, 2021

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	\$ 264,070	\$ (264,070)	\$ -	\$ 1,902,827	13.88%
2019	\$ 220,264	\$ (218,099)	\$ 2,165	\$ 2,111,755	10.43%
2020	\$ 230,570	\$ (230,030)	\$ 540	\$ 2,128,988	10.83%
2021	\$ 211,192	\$ (210,340)	\$ 852	\$ 1,810,191	11.67%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT
 Schedule of the District's Contributions (OPEB)
 Public Employees' Retirement System (PERS)
 June 30, 2021

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%
2019	\$ 84,083	\$ (84,083)	\$ -	\$ 2,111,755	3.98%
2020	\$ 90,551	\$ (90,551)	\$ -	\$ 2,128,988	4.25%
2021	\$ 43,965	\$ (43,965)	\$ -	\$ 1,810,191	2.43%
Occupational Death and Disability (ODD):					
2018	\$ 1,801	\$ (1,801)	\$ -	\$ 1,902,827	0.09%
2019	\$ 2,936	\$ (2,936)	\$ -	\$ 2,111,755	0.14%
2020	\$ 3,297	\$ (3,297)	\$ -	\$ 2,128,988	0.15%
2021	\$ 3,744	\$ (3,744)	\$ -	\$ 1,810,191	0.21%
Retiree Medical Plan (RMP):					
2018	\$ 11,586	\$ (11,586)	\$ -	\$ 708,505	1.64%
2019	\$ 10,617	\$ (10,617)	\$ -	\$ 693,409	1.53%
2020	\$ 16,739	\$ (16,739)	\$ -	\$ 580,727	2.88%
2021	\$ 15,377	\$ (15,377)	\$ -	\$ 567,341	2.71%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net Pension Liability (Asset)

Teachers' Retirement System (TRS)

June 30, 2021

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 Covered 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%
2019	0.2023%	\$ 3,872,868	\$ 5,756,788	\$ 9,629,656	\$ 4,191,871	92.39%	74.09%
2020	0.2032%	\$ 3,796,378	\$ 5,635,691	\$ 9,432,069	\$ 3,303,877	114.91%	74.68%
2021	0.1735%	\$ 3,526,353	\$ 6,121,133	\$ 9,647,486	\$ 4,150,191	84.97%	72.81%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT

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Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)

Teachers' Retirement System (TRS)

June 30, 2021

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 Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1632%	\$ 300,203	\$ 526,582	\$ 826,785	\$ 4,000,314	7.50%	93.75%
2019	0.2018%	\$ 627,429	\$ 936,432	\$ 1,563,861	\$ 4,191,871	14.97%	90.23%
2020	0.2032%	\$ (310,581)	\$ (462,137)	\$ (772,718)	\$ 3,303,877	-9.40%	105.50%
2021	0.1728%	\$ (618,027)	\$ (1,079,170)	\$ (1,697,197)	\$ 4,150,191	-14.89%	113.78%
Occupational Death and Disability (ODD):							
2018	0.7638%	\$ (24,962)	\$ -	\$ (24,962)	\$ 4,000,314	-0.62%	1342.59%
2019	0.8161%	\$ (28,612)	\$ -	\$ (28,612)	\$ 4,191,871	-0.68%	1304.81%
2020	0.5394%	\$ (21,687)	\$ -	\$ (21,687)	\$ 3,303,877	-0.66%	1409.77%
2021	0.6940%	\$ (29,875)	\$ -	\$ (29,875)	\$ 4,150,191	-0.72%	931.08%
Retiree Medical Plan (RMP):							
2018	0.7638%	\$ (36,206)	\$ -	\$ (36,206)	\$ 1,147,033	-3.16%	118.16%
2019	0.8161%	\$ (26,098)	\$ -	\$ (26,098)	\$ 891,314	-2.93%	109.56%
2020	0.5390%	\$ (20,675)	\$ -	\$ (20,675)	\$ 2,436,226	-0.85%	110.03%
2021	0.6511%	\$ (64,233)	\$ -	\$ (64,233)	\$ 2,202,273	-2.92%	125.59%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT
Schedule of the District's Contributions (Pensions)

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Teachers' Retirement System (TRS)

June 30, 2021

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%
2019	\$ 87,748	\$ (46,896)	\$ 40,852	\$ 3,303,877	2.66%
2020	\$ 130,555	\$ (137,886)	\$ (7,331)	\$ 4,150,191	3.15%
2021	\$ 154,153	\$ (159,522)	\$ (5,369)	\$ 5,190,016	2.97%

See accompanying notes to Required Supplementary Information.

LAKE & PENINSULA SCHOOL DISTRICT
 Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2021

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%
2019	\$ 43,771	\$ (43,771)	\$ -	\$ 3,303,877	1.32%
2020	\$ 72,851	\$ (72,851)	\$ -	\$ 4,150,191	1.76%
2021	\$ 86,552	\$ (86,552)	\$ -	\$ 5,190,016	1.67%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 4,191,871	0.00%
2019	\$ 1,612	\$ (1,612)	\$ -	\$ 3,303,877	0.05%
2020	\$ 2,320	\$ (2,320)	\$ -	\$ 4,150,191	0.06%
2021	\$ 3,141	\$ (3,141)	\$ -	\$ 5,190,016	0.06%
Retiree Medical Plan (RMP):					
2018	\$ 26,693	\$ (26,693)	\$ -	\$ 1,148,460	2.32%
2019	\$ 16,627	\$ (16,627)	\$ -	\$ 2,436,226	0.68%
2020	\$ 31,602	\$ (31,602)	\$ -	\$ 2,202,273	1.43%
2021	\$ 37,677	\$ (37,677)	\$ -	\$ 2,905,924	1.30%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2021

1. Public Employees' Retirement System

Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

There were no changes in actuarial methods since the prior valuation.

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

2. Teachers' Retirement System

Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)

The table is presented based on the Plan measurement date which is one year prior to fiscal year end for all years presented.

Changes in Methods Since the Prior Valuation – June 30, 2019 to June 30, 2020:

There were no changes in actuarial methods since the prior valuation.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

Changes in Assumptions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

Healthcare claim costs are updated annually. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax. The amounts included in the Normal Cost for administrative expenses were updated based on the most recent two years of actual administrative expenses paid from plan assets.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2019 to June 30, 2020:

There were no changes in benefit provisions since the prior valuation.

GASB requires ten years of information be presented. However, until a full ten years of information is available, the City will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2019 which was rolled forward to June 30, 2020. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ 406,955	341,338	(65,617)
Earnings on investments - interest	15,000	5,835	(9,165)
E-rate revenue	2,288,726	2,289,041	315
Other	342,100	395,003	52,903
Total local sources	<u>3,052,781</u>	<u>3,031,217</u>	<u>(21,564)</u>
Intergovernmental:			
Borough - direct appropriation	1,360,065	1,360,065	-
Borough - supplemental	485,560	485,530	(30)
State of Alaska:			
Foundation and Quality Schools	9,176,265	9,176,265	-
On-behalf TRS	740,332	699,417	(40,915)
On-behalf PERS	158,248	147,500	(10,748)
Other state revenues	3,048	3,048	-
Total state sources	<u>10,077,893</u>	<u>10,026,230</u>	<u>(51,663)</u>
Federal sources			
Impact Aid Assistance - direct	1,437,921	1,437,921	-
Total revenues	<u>16,467,190</u>	<u>16,340,963</u>	<u>(126,227)</u>
Expenditures:			
Current:			
Instruction:			
Salaries:			
Certificated	2,756,606	2,885,196	(128,590)
Non-certificated	242,000	232,243	9,757
Employee benefits	1,966,183	1,887,250	78,933
Housing allowance	278,390	331,097	(52,707)
Transportation allowance	52,000	57,076	(5,076)
Professional and technical services	28,900	29,377	(477)
Staff travel	5,000	4,994	6
Student travel	6,500	9,061	(2,561)
Utility services	2,650	2,243	407
Supplies, materials and media	605,500	593,127	12,373
Other	5,000	5,011	(11)
Total instruction	<u>5,948,729</u>	<u>6,036,675</u>	<u>(87,946)</u>
Special education instruction:			
Salaries:			
Certificated	532,024	527,364	4,660
Non-certificated	200,000	199,345	655
Employee benefits	537,544	518,650	18,894
Housing allowance	58,200	42,970	15,230
Transportation allowance	800	850	(50)
Staff travel	3,000	2,886	114
Utility services	250	55	195
Supplies, materials and media	2,500	4,228	(1,728)
Total special education instruction	<u>1,334,318</u>	<u>1,296,348</u>	<u>37,970</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	\$ 102,000	96,804	5,196
Staff travel	800	325	475
Other purchased services	450	450	-
Supplies, materials and media	2,500	2,457	43
Total special education support services - students	<u>105,750</u>	<u>100,036</u>	<u>5,714</u>
Support services - students:			
Certificated salaries	29,300	29,308	(8)
Employee benefits	52,883	41,625	11,258
Supplies, materials and media	500	166	334
Total support services - students	<u>82,683</u>	<u>71,099</u>	<u>11,584</u>
Support services - instruction:			
Support services - instruction:			
Salaries:			
Certificated	182,000	199,326	(17,326)
Non-certificated	90,000	71,956	18,044
Employee benefits	168,062	182,761	(14,699)
Professional and technical services	9,000	9,000	-
Staff travel	14,000	18,569	(4,569)
Utility services	1,300	1,309	(9)
Other purchased services	500	269	231
Supplies, materials and media	13,000	14,789	(1,789)
Other	1,500	1,000	500
Total support services - instruction	<u>479,362</u>	<u>498,979</u>	<u>(19,617)</u>
Instructional-related technology			
Salaries:			
Certificated	40,000	32,967	7,033
Non-certificated	111,000	113,838	(2,838)
Employee benefits	100,000	92,376	7,624
Transportation allowance	700	645	55
Professional and technical services	1,000	1,297	(297)
Staff travel	500	204	296
Utility services	2,440,080	2,427,879	12,201
Supplies, materials and media	115,000	137,228	(22,228)
Total instructional-related technology	<u>2,808,280</u>	<u>2,806,434</u>	<u>1,846</u>
Total support services - instruction	<u>3,287,642</u>	<u>3,305,413</u>	<u>(17,771)</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:			
Certificated salaries	\$ 481,000	482,040	(1,040)
Employee benefits	254,800	248,857	5,943
Housing allowance	12,600	22,577	(9,977)
Transportation allowance	5,000	2,961	2,039
Staff travel	12,000	12,859	(859)
Supplies, materials and media	3,000	2,718	282
Other	2,500	2,456	44
Total school administration	<u>770,900</u>	<u>774,468</u>	<u>(3,568)</u>
School administration support services:			
Non-certificated salaries	45,144	43,535	1,609
Employee benefits	46,482	46,504	(22)
Utility services	5,000	4,547	453
Total school administration support services	<u>96,626</u>	<u>94,586</u>	<u>2,040</u>
District administration:			
Certificated salaries	197,206	188,742	8,464
Employee benefits	330,690	315,445	15,245
Professional and technical services	25,000	23,806	1,194
Staff travel	11,000	11,825	(825)
Utility services	500	416	84
Supplies, materials and media	11,000	13,960	(2,960)
Tuition and stipends	17,500	17,100	400
Other	14,000	14,870	(870)
Total district administration	<u>606,896</u>	<u>586,164</u>	<u>20,732</u>
District administration support services:			
Non-certificated salaries	366,500	368,801	(2,301)
Employee benefits	234,500	261,220	(26,720)
Professional and technical services	30,000	20,958	9,042
Staff travel	600	590	10
Utility services	600	543	57
Other purchased services	5,000	4,713	287
Insurance and bond premiums	71,900	71,838	62
Supplies, materials and media	28,000	25,899	2,101
Other	8,300	13,314	(5,014)
Indirect cost recovery	(78,000)	(101,282)	23,282
Total district administration support services	<u>667,400</u>	<u>666,594</u>	<u>806</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:			
Operation and maintenance of plant:			
Non-certificated salaries	\$ 744,900	748,206	(3,306)
Employee benefits	443,154	390,096	53,058
Transportation allowance	3,000	1,126	1,874
Professional and technical services	35,000	53,474	(18,474)
Staff travel	120,000	113,451	6,549
Utility services	109,655	94,091	15,564
Energy - electric	589,000	633,511	(44,511)
Energy - heating fuel	277,000	244,525	32,475
Energy - natural gas	1,000	918	82
Other purchased services	258,800	213,268	45,532
Supplies, materials and media	450,100	244,118	205,982
Other	1,200	1,112	88
Total operation and maintenance of plant	<u>3,032,809</u>	<u>2,737,896</u>	<u>294,913</u>
Student activities:			
Salaries:			
Certificated	75,000	76,860	(1,860)
Non-certificated	20,800	14,695	6,105
Employee benefits	50,800	38,441	12,359
Student travel	120,000	108,437	11,563
Other purchased services	1,600	1,520	80
Supplies, materials and media	9,800	11,302	(1,502)
Other	3,800	3,275	525
Total student activities	<u>281,800</u>	<u>254,530</u>	<u>27,270</u>
Total expenditures	<u>16,215,553</u>	<u>15,923,809</u>	<u>291,744</u>
Excess of revenues over expenditures	<u>251,637</u>	<u>417,154</u>	<u>165,517</u>
Other financing (uses):			
Transfers out:			
Food Service Special Revenue Fund	<u>(435,000)</u>	<u>(435,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (183,363)</u>	<u>(17,846)</u>	<u>165,517</u>
Fund balance, beginning of year		<u>2,563,798</u>	
Fund balance, end of year		<u>\$ 2,545,952</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Literacy 365 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 802,850	544,761	258,089
Expenditures:			
Current:			
Instruction:			
Certificated salaries	2,000	2,000	-
Non-certificated salaries	9,000	9,000	-
Employee benefits	7,151	7,151	-
Utility services	266	266	-
Supplies, materials and media	369,617	319,585	50,032
Total instruction	<u>388,034</u>	<u>338,002</u>	<u>50,032</u>
Support services - instruction:			
Certificated salaries	161,856	75,356	86,500
Non-certificated salaries	38,000	-	38,000
Employee benefits	17,174	15,029	2,145
Professional and technical services	33,500	30,450	3,050
Staff travel	112,352	49,560	62,792
Supplies, material and media	3,500	3,500	-
Total support services - instruction	<u>366,382</u>	<u>173,895</u>	<u>192,487</u>
District administration support services - Indirect costs	<u>48,434</u>	<u>32,864</u>	<u>15,570</u>
Total expenditures	<u>802,850</u>	<u>544,761</u>	<u>258,089</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

Capital Projects Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2021

Revenues:	
Intergovernmental:	
Lake and Peninsula Borough	\$ 928,677
State sources - Alaska Housing Finance Corp.	256,322
Total Revenue	<u>1,184,999</u>
Expenditures:	
Construction and facilities acquisition:	
Vehicle replacement	967,157
Igiugig duplex	281,828
Newhalen mechanical upgrade	11,314
Total expenditures	<u>1,260,299</u>
Excess (deficiency) of revenues over expenditures	(75,300)
Fund balance, beginning of year	<u>395,274</u>
Fund balance, end of year	<u>\$ 319,974</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2021

Special Revenue Funds

<u>Assets</u>	<u>Student Transportation</u>	<u>Broad Band Assistance Grant</u>	<u>Comprehensive Literacy FY21</u>	<u>Food Service</u>	<u>Title I-A Basic and Title IV</u>	<u>Title I-C Migrant Education</u>	<u>School Improvement</u>
Accounts receivable:							
Local	\$ -	-	-	-	-	-	-
Federal sources passed through the State of Alaska	-	-	25,065	-	57,095	50,645	39,068
Due from School Operating Fund	160,495	11,654	-	-	-	-	-
Inventory	-	-	-	27,861	-	-	-
Total assets	<u>160,495</u>	<u>11,654</u>	<u>25,065</u>	<u>27,861</u>	<u>57,095</u>	<u>50,645</u>	<u>39,068</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	11,654	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to School Operating Fund	-	-	25,065	35,710	57,095	50,645	39,068
Total liabilities	<u>-</u>	<u>11,654</u>	<u>25,065</u>	<u>35,710</u>	<u>57,095</u>	<u>50,645</u>	<u>39,068</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	-	27,861	-	-	-
Restricted:							
Student transportation	61,131	-	-	-	-	-	-
Student, community, housing, scholarship	-	-	-	-	-	-	-
Committed:							
Student transportation	99,364	-	-	-	-	-	-
Unassigned	-	-	-	(35,710)	-	-	-
Total fund balances	<u>160,495</u>	<u>-</u>	<u>-</u>	<u>(7,849)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 160,495</u>	<u>11,654</u>	<u>25,065</u>	<u>27,861</u>	<u>57,095</u>	<u>50,645</u>	<u>39,068</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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Combining Balance Sheet, Continued

	Special Revenue Funds						Total Special Revenue Funds
	Title II-A	Screening Testing	ESSERF II	Bristol Bay Welds	Igiugig Sewing	Student, Community, Housing, Scholarship	
<u>Assets</u>							
Accounts receivable:							
Local	\$ -	-	-	-	-	240	240
Federal sources passed through the State of Alaska	5,797	-	117,358	-	-	-	295,028
Due from School Operating Fund	-	24,604	-	50,000	5,000	265,253	517,006
Inventory	-	-	-	-	-	-	27,861
Total assets	<u>5,797</u>	<u>24,604</u>	<u>117,358</u>	<u>50,000</u>	<u>5,000</u>	<u>265,493</u>	<u>840,135</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	-	-	-	-	-	11,654
Unearned revenue	-	24,604	-	50,000	5,000	-	79,604
Due to School Operating Fund	5,797	-	117,358	-	-	-	330,738
Total liabilities	<u>5,797</u>	<u>24,604</u>	<u>117,358</u>	<u>50,000</u>	<u>5,000</u>	<u>-</u>	<u>421,996</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	-	-	-	-	27,861
Restricted:							
Student transportation	-	-	-	-	-	-	61,131
Student, community, housing, scholarship	-	-	-	-	-	265,493	265,493
Committed:							
Student transportation	-	-	-	-	-	-	99,364
Unassigned	-	-	-	-	-	-	(35,710)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>265,493</u>	<u>418,139</u>
Total liabilities and fund balances	\$ <u>5,797</u>	<u>24,604</u>	<u>117,358</u>	<u>50,000</u>	<u>5,000</u>	<u>265,493</u>	<u>840,135</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit)

Year Ended June 30, 2021

	Special Revenue Funds							
	Student Transportation	Early Learning	Broadband Assistance Grant	Comprehensive Literacy FY20	Comprehensive Literacy FY21	Alaska Pre-Elementary	Food Service	Fresh Fruit and Vegetable
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	20,526	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	132,521	11,719	139,843	-	-	1,249	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	-	-	54,221	83,898	-	270,561	18,624
Passed through other intermediary agencies	-	-	-	-	-	-	-	-
Total revenues	132,521	11,719	139,843	54,221	83,898	1,249	291,087	18,624
Expenditures:								
Current:								
Instruction	-	10,875	-	-	-	1,139	-	-
Special education support services - students	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-
Support services - instruction	-	137	139,843	50,950	78,837	35	-	-
School administration	-	-	-	-	-	-	-	-
District administration support services	-	707	-	3,271	5,061	75	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	132,270	-	-	-	-	-	-	-
Community services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	735,453	18,624
Total expenditures	132,270	11,719	139,843	54,221	83,898	1,249	735,453	18,624
Excess (deficiency) of revenues over expenditures	251	-	-	-	-	-	(444,366)	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	435,000	-
Net change in fund balances	251	-	-	-	-	-	(9,366)	-
Fund balances, beginning of year	160,244	-	-	-	-	-	1,517	-
Fund balances (deficit), end of year	\$ 160,495	-	-	-	-	-	(7,849)	-

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit), Continued

	Special Revenue Funds							
	Title I-A Basic and Title IV	Title I-C Migrant Education	Title I-C Migrant Education Book	COVID-19 Quarantine Hotel Relief	School Improvement	Title II-A	Title VI-B IDEA	Preschool Disabled
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	-
Federal sources:								
Direct	-	-	-	-	-	-	-	-
Passed through the State of Alaska	173,281	207,477	5,200	200	70,928	12,289	112,696	6,966
Passed through other intermediary agencies	-	-	-	-	-	-	-	-
Total revenues	<u>173,281</u>	<u>207,477</u>	<u>5,200</u>	<u>200</u>	<u>70,928</u>	<u>12,289</u>	<u>112,696</u>	<u>6,966</u>
Expenditures:								
Current:								
Instruction	105,165	168,762	5,200	200	64,628	-	-	-
Special education support services - students	-	-	-	-	-	-	105,897	6,546
Support services - students	-	11	-	-	-	-	-	-
Support services - instruction	57,662	26,187	-	-	145	3,484	-	-
School administration	-	-	-	-	-	-	-	-
District administration support services	10,454	12,517	-	-	4,278	741	6,799	420
Operations and maintenance of plant	-	-	-	-	-	8,064	-	-
Student activities	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	1,877	-	-	-
Communities services	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Total expenditures	<u>173,281</u>	<u>207,477</u>	<u>5,200</u>	<u>200</u>	<u>70,928</u>	<u>12,289</u>	<u>112,696</u>	<u>6,966</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit), Continued

	Special Revenue Funds						
	CARES ACT GEERF	CARES ACT ESSERF	Carl Perkins - Secondary	Literacy 365	Indian Education FY20	Indian Education FY21	Communities Teaching Culture
Revenues:							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources:							
Direct	-	-	-	15,637	30,155	103,898	-
Passed through the State of Alaska	63,603	4,188	20,000	-	-	-	-
Passed through other intermediary agencies	-	-	-	-	-	-	32,136
Total revenues	<u>63,603</u>	<u>4,188</u>	<u>20,000</u>	<u>15,637</u>	<u>30,155</u>	<u>103,898</u>	<u>32,136</u>
Expenditures:							
Current:							
Instruction	44,248	-	19,048	2,984	28,336	97,630	19,332
Special education support services - students	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	12,743
Support services - instruction	7,368	3,935	-	11,710	-	-	61
School administration	600	-	-	-	-	-	-
District administration support services	3,837	253	952	943	1,819	6,268	-
Operations and maintenance of plant	7,550	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Communities services	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-
Total expenditures	<u>63,603</u>	<u>4,188</u>	<u>20,000</u>	<u>15,637</u>	<u>30,155</u>	<u>103,898</u>	<u>32,136</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources :							
Transfers in	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances (Deficit), Continued

	Special Revenue Funds							Total Special Revenue Funds
	CHILD FY20	CHILD FY21	AHEC Perkins	CARES Through ACF/SWRSD	ESSERF II	Tell Your Story	Student, Community, Housing, Scholarship	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	20,526
Other	-	-	-	125,000	-	1,500	61,549	188,049
Intergovernmental:								
State of Alaska	-	-	-	-	-	-	-	285,332
Federal sources:								
Direct	-	-	-	-	-	-	-	149,690
Passed through the State of Alaska	-	-	-	-	166,141	-	-	1,270,273
Passed through other intermediary agencies	36,490	358,518	20,000	-	-	-	-	447,144
Total revenues	<u>36,490</u>	<u>358,518</u>	<u>20,000</u>	<u>125,000</u>	<u>166,141</u>	<u>1,500</u>	<u>61,549</u>	<u>2,361,014</u>
Expenditures:								
Current:								
Instruction	24,741	276,415	20,000	157	1,379	1,500	-	891,739
Special education support services - students	-	-	-	-	-	-	-	112,443
Support services - students	-	-	-	-	-	-	-	12,754
Support services - instruction	11,749	82,103	-	124,843	59,293	-	-	658,342
School administration	-	-	-	-	-	-	-	600
District administration support services	-	-	-	-	10,023	-	-	68,418
Operations and maintenance of plant	-	-	-	-	95,446	-	-	111,060
Student activities	-	-	-	-	-	-	61,325	61,325
Student transportation - to and from school	-	-	-	-	-	-	-	134,147
Community services	-	-	-	-	-	-	14,562	14,562
Food services	-	-	-	-	-	-	-	754,077
Total expenditures	<u>36,490</u>	<u>358,518</u>	<u>20,000</u>	<u>125,000</u>	<u>166,141</u>	<u>1,500</u>	<u>75,887</u>	<u>2,819,467</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	(14,338)	(458,453)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	435,000
Net change in fund balances	-	-	-	-	-	-	(14,338)	(23,453)
Fund balances, beginning of year	-	-	-	-	-	-	279,831	441,592
Fund balances, end of year	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>265,493</u>	<u>418,139</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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 132,521	132,521	-
Expenditures:			
Current:			
Student transportation - to and from school:			
Non-certificated salaries	16,500	16,517	(17)
Employee benefits	8,500	8,563	(63)
Other purchased services	103,721	103,348	373
Supplies, materials and media	800	784	16
Tuition - students and stipends	3,000	3,058	(58)
Total expenditures	<u>132,521</u>	<u>132,270</u>	<u>251</u>
Excess of revenues over expenditures	\$ <u>-</u>	251	<u>251</u>
Fund balance, beginning of year		<u>160,244</u>	
Fund balance, end of year		<u>\$ 160,495</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Early Learning Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 11,719	11,719	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	3,316	3,179	137
Utility services	113	113	-
Supplies, materials and media	7,583	7,583	-
Total instruction	<u>11,012</u>	<u>10,875</u>	<u>137</u>
Support services - instruction:			
Professional and technical services	-	75	(75)
Staff travel	-	62	(62)
Total support services - instruction	<u>-</u>	<u>137</u>	<u>(137)</u>
District administration support services - Indirect costs	<u>707</u>	<u>707</u>	<u>-</u>
Total expenditures	<u>11,719</u>	<u>11,719</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

Broadband Assistance Grant (BAG) Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 139,843	139,843	-
Expenditures:			
Current:			
Support services - instruction - Utility services	139,843	139,843	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Comprehensive Literacy FY20 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 88,085	54,221	33,864
Expenditures:			
Current:			
Instruction -			
Non-certificated salaries	1,232	-	1,232
Support services - instruction:			
Certificated salaries	48,500	48,500	-
Employee benefits	1,157	-	1,157
Professional and technical services	6,500	2,450	4,050
Staff travel	25,382	-	25,382
Total support services - instruction	81,539	50,950	30,589
District administration support services -			
Indirect costs	5,314	3,271	2,043
Total expenditures	88,085	54,221	33,864
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Comprehensive Literacy FY21 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 219,759	83,898	135,861
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	33,870	14,730	19,140
Non-certificated salaries	4,348	4,250	98
Employee benefits	16,403	16,166	237
Professional and technical services	37,900	18,605	19,295
Staff travel	113,481	24,678	88,803
Supplies, materials and media	500	408	92
Total support services - instruction	<u>206,502</u>	<u>78,837</u>	<u>127,665</u>
District administration support services - Indirect costs	<u>13,257</u>	<u>5,061</u>	<u>8,196</u>
Total expenditures	<u>219,759</u>	<u>83,898</u>	<u>135,861</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Alaska Pre-Elementary Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 1,249	1,249	-
Expenditures:			
Current:			
Instruction:			
Utility services	512	512	-
Supplies, materials, and media	627	627	-
Total instruction	<u>1,139</u>	<u>1,139</u>	<u>-</u>
Support services - instruction -			
Other	<u>35</u>	<u>35</u>	<u>-</u>
District administration support services -			
Indirect costs	<u>75</u>	<u>75</u>	<u>-</u>
Total expenditures	<u>1,249</u>	<u>1,249</u>	<u>-</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

Food Service Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance (Deficit) -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 20,526	20,526	-
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	270,561	270,561	-
Total revenues	<u>291,087</u>	<u>291,087</u>	<u>-</u>
Expenditures:			
Current:			
Food services:			
Non-certificated salaries	191,149	191,149	-
Employee benefits	143,641	143,641	-
Utility services	23	23	-
Supplies, materials and media	393,379	400,640	(7,261)
Total expenditures	<u>728,192</u>	<u>735,453</u>	<u>(7,261)</u>
Excess (deficiency) of revenues over expenditures	(437,105)	(444,366)	(7,261)
Other financing sources - transfers in: School Operating Fund	<u>435,000</u>	<u>435,000</u>	<u>-</u>
Net change in fund balance	<u>\$ (2,105)</u>	<u>(9,366)</u>	<u>(7,261)</u>
Fund balance, beginning of year		<u>1,517</u>	
Fund balance (deficit), end of year		<u>\$ (7,849)</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Fresh Fruit and Vegetable Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	\$ 18,624	18,624	-
Expenditures:			
Current:			
Food services - Supplies, materials and media	18,624	18,624	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-A Basic and Title IV Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 173,281	173,281	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	85,458	85,458	-
Employee benefits	19,707	19,707	-
Total instruction	<u>105,165</u>	<u>105,165</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	36,247	36,247	-
Employee benefits	10,670	10,670	-
Professional and technical services	6,672	6,672	-
Supplies, materials and media	4,073	4,073	-
Total support services - instruction	<u>57,662</u>	<u>57,662</u>	<u>-</u>
District administration support services - Indirect costs	<u>10,454</u>	<u>10,454</u>	<u>-</u>
Total expenditures	<u>173,281</u>	<u>173,281</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 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 207,477	207,477	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	30,403	30,403	-
Non-certificated salaries	32,117	32,117	-
Employee benefits	6,348	6,348	-
Transportation allowance	4,772	3,939	833
Utility services	100	-	100
Supplies, materials and media	94,941	95,955	(1,014)
Total instruction	<u>168,681</u>	<u>168,762</u>	<u>(81)</u>
Support services - students -			
Utility services	50	11	39
Support services - instruction:			
Certificated salaries	16,869	16,869	-
Employee benefits	9,160	9,160	-
Utility services	50	8	42
Supplies, materials and media	150	150	-
Total support services - instruction	<u>26,229</u>	<u>26,187</u>	<u>42</u>
District administration support services -			
Indirect costs	12,517	12,517	-
Total expenditures	<u>207,477</u>	<u>207,477</u>	<u>-</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 Book Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 5,200	5,200	-
Expenditures:			
Current:			
Instruction:			
Utility services	-	276	(276)
Supplies, materials and media	5,200	4,924	276
Total expenditures	<u>5,200</u>	<u>5,200</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

COVID-19 Quarantine Hotel Relief Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 200	200	-
Expenditures:			
Current:			
Instruction - Transportation allowance	200	200	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

School Improvement Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 100,643	70,928	(29,715)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	11,607	11,607	-
Staff travel	22,000	21,170	830
Supplies, materials, and media	58,186	31,851	26,335
Total instruction	<u>91,793</u>	<u>64,628</u>	<u>27,165</u>
Support services - instruction -			
Staff travel	500	145	355
District administration support services -			
Indirect costs	6,071	4,278	1,793
Student transportation - to and from school:			
Non-certificated salaries	1,734	1,734	-
Employee benefits	545	143	402
Total student transportation - to and from school	<u>2,279</u>	<u>1,877</u>	<u>402</u>
Total expenditures	<u>100,643</u>	<u>70,928</u>	<u>29,715</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 II-A Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 36,718	12,289	(24,429)
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	1,500	1,500	-
Employee benefits	661	661	-
Professional and technical services	1,322	1,323	(1)
Staff travel	22,956	-	22,956
Total support services - instruction	<u>26,439</u>	<u>3,484</u>	<u>22,955</u>
District administration support services - Indirect costs	<u>2,215</u>	<u>741</u>	<u>1,474</u>
Operations and maintenance of plant:			
Staff travel	1,372	1,372	-
Energy	5,976	5,976	-
Other purchased services	716	716	-
Total operations and maintenance of plant	<u>8,064</u>	<u>8,064</u>	<u>-</u>
Total expenditures	<u>36,718</u>	<u>12,289</u>	<u>24,429</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 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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 112,696	112,696	-
Expenditures:			
Current:			
Special education support services - students - Professional and technical services	105,897	105,897	-
District administration support services - Indirect costs	6,799	6,799	-
Total expenditures	112,696	112,696	-
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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 6,966	6,966	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	3,208	3,208	-
Employee benefits	2,442	2,442	-
Supplies, materials, and media	896	896	-
Total special education support services - students	6,546	6,546	-
District administration support services - Indirect costs	420	420	-
Total expenditures	6,966	6,966	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

CARES ACT GEERF Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 63,603	63,603	-
Expenditures:			
Current:			
Instruction:			
Utility services	877	877	-
Supplies, materials and media	43,371	43,371	-
Total instruction	<u>44,248</u>	<u>44,248</u>	<u>-</u>
Support services - instruction:			
Employee benefits	600	600	-
Professional and technical	4,873	4,873	-
Utility services	130	130	-
Supplies, material and media	1,765	1,765	-
Total support services - instruction	<u>7,368</u>	<u>7,368</u>	<u>-</u>
School administration -			
Employee benefits	<u>600</u>	<u>600</u>	<u>-</u>
District administration support services -			
Indirect cost	<u>3,837</u>	<u>3,837</u>	<u>-</u>
Operations and maintenance of plant -			
Supplies, material and media	<u>7,550</u>	<u>7,550</u>	<u>-</u>
Total expenditures	<u>63,603</u>	<u>63,603</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

CARES ACT ESSERF Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 4,188	4,188	-
Expenditures:			
Current:			
Support services - instruction - Professional and technical services	3,935	3,935	-
District administration support services - Indirect cost	253	253	-
Total expenditures	4,188	4,188	-
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, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 20,000	20,000	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	13,293	13,293	-
Employee benefits	5,755	5,755	-
Total instruction	<u>19,048</u>	<u>19,048</u>	<u>-</u>
District administration support services - Indirect costs	<u>952</u>	<u>952</u>	<u>-</u>
Total expenditures	<u>20,000</u>	<u>20,000</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

Literacy 365 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 224,506	15,637	208,869
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	41,126	2,984	38,142
Support services - instruction:			
Certificated salaries	51,536	3,886	47,650
Non-certificated salaries	20,000	-	20,000
Employee benefits	19,648	324	19,324
Professional and technical services	10,000	7,500	2,500
Staff travel	68,652	-	68,652
Total support services - instruction	169,836	11,710	158,126
District administration support services - Indirect costs	13,544	943	12,601
Total expenditures	224,506	15,637	208,869
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Indian Education FY20 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 30,155	30,155	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	4,166	4,226	(60)
Employee benefits	3,764	3,764	-
Supplies, materials and media	20,406	20,346	60
Total instruction	<u>28,336</u>	<u>28,336</u>	<u>-</u>
District administration support services - Indirect costs	<u>1,819</u>	<u>1,819</u>	<u>-</u>
Total expenditures	<u>30,155</u>	<u>30,155</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Indian Education FY21 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
federal education sources - direct	\$ 103,898	103,898	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	38,310	38,310	-
Employee benefits	56,157	56,157	-
Supplies, materials and media	3,163	3,163	-
Total instruction	<u>97,630</u>	<u>97,630</u>	<u>-</u>
District administration support services - Indirect costs	<u>6,268</u>	<u>6,268</u>	<u>-</u>
Total expenditures	<u>103,898</u>	<u>103,898</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

Communities Teaching Culture Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediate agencies	\$ 32,136	32,136	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	19,332	19,332	-
Support services - students:			
Certificated salaries	2,437	2,437	-
Employee benefits	1,958	1,958	-
Supplies, materials and media	8,348	8,348	-
Total support services - students	12,743	12,743	-
Support services - instruction -			
Staff travel	61	61	-
Total expenditures	32,136	32,136	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

CHILD (Cultural Heritage Improving Learning & Development) FY20 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 41,274	36,490	4,784
Expenditures:			
Current:			
Instruction:			
Certificated salaries	6,713	6,713	-
Non-certificated salaries	1,457	1,457	-
Employee benefits	3,313	3,313	-
Utility services	730	730	-
Supplies, materials and media	17,312	12,528	4,784
Total instruction	<u>29,525</u>	<u>24,741</u>	<u>4,784</u>
Support services - instruction:			
Certificated salaries	6,571	6,571	-
Employee benefits	3,241	3,241	-
Professional and technical services	220	220	-
Utility services	338	338	-
Supplies, material and media	1,379	1,379	-
Total support services - instruction	<u>11,749</u>	<u>11,749</u>	<u>-</u>
Total expenditures	<u>41,274</u>	<u>36,490</u>	<u>4,784</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

CHILD (Cultural Heritage Improving Learning & Development) FY21 Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 358,518	358,518	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	55,745	55,745	-
Non-certificated salaries	102,331	102,331	-
Employee benefits	96,218	96,218	-
Utility services	310	310	-
Supplies, materials and media	21,811	21,811	-
Total instruction	<u>276,415</u>	<u>276,415</u>	-
Support services - instruction:			
Certificated salaries	52,570	52,570	-
Employee benefits	24,863	24,863	-
Professional and technical services	2,545	2,545	-
Staff travel	1,239	1,239	-
Supplies, materials and media	886	886	-
Total support services - instruction	<u>82,103</u>	<u>82,103</u>	-
Total expenditures	<u>358,518</u>	<u>358,518</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

AHEC Perkins Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 20,000	20,000	-
Expenditures:			
Instruction:			
Non-certificated salaries	4,158	4,158	-
Employee benefits	342	342	-
Professional and technical services	13,000	13,000	-
Supplies, materials and media	2,500	2,500	-
Total expenditures	<u>20,000</u>	<u>20,000</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

CARES Through ACF/SWRSD Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 125,000	125,000	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	157	157	-
Support services - instruction -			
Utility services	124,843	124,843	-
Total expenditures	125,000	125,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ESSERF II Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - intergovernmental - federal education sources passed through the State of Alaska	\$ 508,255	166,141	(342,114)
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	1,379	1,379	-
Other	342,114	-	342,114
Total instruction	<u>343,493</u>	<u>1,379</u>	<u>342,114</u>
Support services - instruction:			
Non-certificated salaries	44,625	44,625	-
Employee benefits	14,668	14,668	-
Total support services - instruction	<u>59,293</u>	<u>59,293</u>	<u>-</u>
District administration support services - Indirect costs	<u>10,023</u>	<u>10,023</u>	<u>-</u>
Operations and maintenance of plant - Supplies, materials and media	<u>95,446</u>	<u>95,446</u>	<u>-</u>
Total expenditures	<u>508,255</u>	<u>166,141</u>	<u>342,114</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

Tell Your Story Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	1,500	1,500	-
Expenditures:			
Current:			
Instruction -			
Professional and technical services	1,500	1,500	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Student, Community, Housing, Scholarship Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2021

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 61,549	61,549	-
Expenditures:			
Current:			
Student activities:			
Student travel	8,424	8,424	-
Supplies, materials and media	52,901	52,901	-
Total student activities	<u>61,325</u>	<u>61,325</u>	<u>-</u>
Community services -			
Other	<u>14,562</u>	<u>14,562</u>	<u>-</u>
Total expenditures	<u>75,887</u>	<u>75,887</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>(14,338)</u></u>	(14,338)	<u><u>-</u></u>
Fund balance, beginning of year		<u>279,831</u>	
Fund balance, end of year		\$ <u><u>265,493</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2021

Total fund balance - School Operating Fund	\$	2,545,952
less exemptions per 4 AAC 09.160(a)		
Encumbrances		46,255
Inventory		101,675
Prepaid items		447,677
Federal impact aid received		1,359,811
Self insurance		450,000
		<hr/>
Fund Balance Subject to 10% Limitation	\$	<u>140,534</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	<u>140,534</u>	=	<u>0.88%</u>
Current year expenditures	15,923,809		

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Fiscal Year June 30, 2021

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education:				
Direct sources:				
Impact Aid 2020	84.041	11-AK-2020-2807	247,901	247,901
Impact Aid 2021	84.041	11-AK-2021-2807	1,190,020	1,190,020
Total CFDA 84.041			<u>1,437,921</u>	<u>1,437,921</u>
Indian Education FY20	84.060A	S060A190784	102,738	30,155
Indian Education FY21	84.060A	S060A200784	103,898	103,898
Total CFDA 84.060			<u>206,636</u>	<u>134,053</u>
Literacy 365: Salmon, Bears, and Books - Oh My! FY20	84.215G	S215G190056	457,483	15,637
Literacy 365: Salmon, Bears, and Books - Oh My! FY21	84.215G	S215G190056-20A	593,981	544,761
Total CFDA 84.215			<u>1,051,464</u>	<u>560,398</u>
Total U.S. Department of Education direct programs			<u>2,696,021</u>	<u>2,132,372</u>
Passed through the State of Alaska Department of Education and Early Development:				
Title I-A, Basic	84.010	IP21.LPSD.01	153,011	153,011
School Improvement	84.010a	SI21.LPSD.01	100,643	70,928
Total CFDA 84.010			<u>253,654</u>	<u>223,939</u>
Title I-C, Migrant Education	84.011	IP21.LPSD.01	207,477	207,477
Title I-C, Migrant Education Book Program	84.011	MB21.LPSD.01	5,200	5,200
Total CFDA 84.011			<u>212,677</u>	<u>212,677</u>
Title II-A, Class Size Reduction	84.367	IP21.LPSD.01	36,718	12,289
Title IV	84.424a	IP21.LPSD.01	20,270	20,270
Carl Perkins Secondary	84.048	EK21.LPSD.01	20,000	20,000
Special Education Cluster:				
Title VI-B, IDEA	84.027	SE 21.LPSD.01	112,696	112,696
Preschool Disabled, IDEA, Part B	84.173	SE 21.LPSD.01	6,966	6,966
Total Special Education Cluster			<u>119,662</u>	<u>119,662</u>
COVID-19 GEERF	84.425C	ER 21.LPSD.01	63,603	63,603
COVID-19 ESSERF	84.425D	ER 21.LPSD.01	4,188	4,188
COVID-19 ESSERF II	84.425D	CA 21.LPSD.01	508,255	166,141
Total CFDA 84.425			<u>576,046</u>	<u>233,932</u>
Comprehensive State Literacy Development FY20	84.371	AL.20.LPSD.01	107,703	54,221
Comprehensive State Literacy Development FY21	84.371C	AL 21.LPSD.01	219,759	83,898
Total CFDA 84.371			<u>327,462</u>	<u>138,119</u>
Total U.S. Department of Education passed through the State of Alaska Department of Education and Early Development			<u>1,566,489</u>	<u>980,888</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of Expenditures of Federal Awards, Continued

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education (continued):				
Passed through other intermediary agencies:				
Communities Teaching Culture (through Igiugig Tribal Village Council)	84.356A	S356A170005-19	\$ 32,136	32,136
AHEC Carl Perkins (through UAA)	84.048	UA 21-0041	20,000	20,000
Cultural Heritage Improving Learning & Development FY21 (through Chugach SD)	84.299A	S299A170007-20	358,518	358,518
Cultural Heritage Improving Learning & Development FY20 (through Chugach SD)	84.299A	S299A170007-19	41,274	36,490
Total CFDA 84.299			<u>399,792</u>	<u>395,008</u>
Total U.S. Department of Education passed through other intermediary agencies			<u>517,297</u>	<u>512,513</u>
Total U.S. Department of Education			<u>4,779,807</u>	<u>3,625,773</u>
U.S. Department of the Treasury:				
Passed through the State of Alaska Department of Education and Early Development:				
COVID-19 Quarantine Relief	21.019	QR 21.LPSD.21	<u>200</u>	<u>200</u>
U.S. Department of Agriculture - Passed through the State of Alaska: Department of Education and Early Development				
Fresh Fruit & Vegetable Program	10.582	FF21.LPSD.01	3,990	3,990
Fresh Fruit & Vegetable Program	10.582	FF21.LPSD.02	14,634	14,634
Total CFDA 10.582			<u>18,624</u>	<u>18,624</u>
Child Nutrition Cluster:				
COVID-19 National School Breakfast Program	10.553	00801	3,882	3,882
COVID-19 National School Lunch Program	10.555	00801	14,013	14,013
USDA Commodities	10.555	00801	11,574	11,574
Total CFDA 10.555			<u>25,587</u>	<u>25,587</u>
Summer Food Service Program	10.559	00801	240,862	240,862
Total Child Nutrition Cluster			<u>270,331</u>	<u>270,331</u>
Food Distribution Administrative Fee Reimbursement	10.560	FD21.LPSD.01	230	230
Total U.S. Department of Agriculture			<u>289,185</u>	<u>289,185</u>
Total federal financial assistance			\$ <u>5,194,192</u>	<u>3,849,789</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

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, 2021. 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, 2021, the District received \$11,574 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

Note 5. CFDA # Total

The total expenditures for CFDA #84.048 were \$40,000 for the year ended June 30, 2021.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of State Financial Assistance

For the Fiscal Year June 30, 2021

<u>Grant Title</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
Alaska Department of Education and Early Development:			
* Education Foundation	None	\$ 9,149,965	9,149,965
Quality Schools	None	26,300	26,300
Broadband Assistance Grant (BAG)	None	139,843	139,843
Alaska Pre-Elementary	PT 19.LPSD.01	65,495	1,249
Early Learning	PE 20.LPSD.01	100,133	11,719
Raffle	None	3,048	3,048
Pupil Transportation	None	<u>132,521</u>	<u>132,521</u>
Total Alaska Department of Education and Early Development		<u>9,617,305</u>	<u>9,464,645</u>
Alaska Department of Administration:			
On-behalf PERS	None	168,875	147,500
* On-behalf TRS	None	<u>689,711</u>	<u>699,417</u>
Total Department of Administration		<u>858,586</u>	<u>846,917</u>
Alaska Housing Finance Corporation:			
* Igiugig Teacher Housing	THP-21-LPS-1	<u>500,000</u>	<u>256,322</u>
Total State Financial Assistance		<u>\$ 10,975,891</u>	<u>10,567,884</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2021

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, 2021. 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, 2021, 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 October 30, 2021.

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) as a basis for designing 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 financial statements. 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
October 30, 2021

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, 2021. 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, 2021.

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
October 30, 2021

LAKE AND PENINSULA SCHOOL DISTRICT
 Federal Schedule of Findings and Questioned Costs
 Year Ended June 30, 2021

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
84.215G	Literacy 365: Salmon, Bears, and Books - Oh my!

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.

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, 2021. 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 state statutes, regulations, and the terms and conditions of its state awards 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.

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, 2021.

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.

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.



Anchorage, Alaska
October 30, 2021

LAKE AND PENINSULA SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

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? _____ Yes X No
Significant deficiency(ies) identified? _____ Yes X 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? _____ Yes X No
Significant deficiency(ies) identified? _____ Yes X 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.

Date: December 2nd, 2021
To: LPSD School Board Members
From: Tim Welch
Re: School Counselors Report

We have had a fun and eventful November. It was great to be part of the Alyeska In-Service where I was able to attend in person and Stephen via Zoom in Newhalen. It was great to meet with teachers and see what needs they were having that we could help with.

Our presentation was about using Social Emotional Learning in the classroom and seeing what the teachers were already doing that fit in the Social Emotional Learning Realm. Here is a link to the handout that we gave staff to use and a quick recap of what we talked about:

<https://social-emotional-learning.onepager.app/overview-guide-and-planner-314397767759823424>

I was able to attend the District Volleyball Tournament in Perryville. It was a great time and fun was had by all. I am grateful for the opportunity to travel there and see students in person. I was able to interact with the students and staff there and had great conversations.

Stephen and I have been busy meeting with students individually, in small groups/classrooms at times and with staff. There have been some highs and lows with some of our sites and villages this last month, but I felt that our team was able to provide needed help and service to those in need in person or through the internet.

With Winter break upon us Our hope is to provide students, parents and staff with some resources to get through the break. It is not always an easy time for some, so we want to make sure that even though we might not be in school they can still receive the help they need.