

THE LAKE AND PENINSULA SCHOOL DISTRICT
Regular Meeting AGENDA
December 13, 2022, 2:00 PM

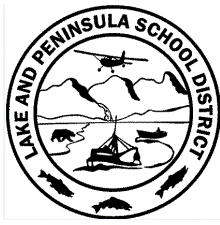
Agenda

1. CALL TO ORDER	
2. PLEDGE OF ALLEGIANCE	3
3. OATH OF OFFICE	4
4. REORGANIZATION OF THE BOARD	
a. Nominations for President	
b. Nominations for Vice President	
c. Nominations for Clerk	
5. ROLL CALL	
6. INTRODUCTION OF VISITORS	
7. ORDERING OF AGENDA	
8. APPROVAL OF CONSENT AGENDA	
a. Previous Minutes	
b. Check Registers	6
9. COMMUNICATIONS	
a. Site Reports	7
b. LSAC Minutes	57
c. Correspondence	
d. Public Comments	
10. DELEGATIONS	
a. Lake and Peninsula Borough	
b. LSAC Member	
c. Student Representative	
11. REPORTS	
a. School Board Committee Reports	
b. Superintendent Report	71
c. Facilities Report	74
d. Curriculum Report	76
e. Technology Report	110
f. Activities Report	111
g. Financial Report	114
h. Special Education Report	116
i. Assessment Report	119
j. Early Childhood Education Report	121

k. Counseling Report	123
l. BBRCTE Report	125
m. Personnel Report	126
n. Shining Stars	128
12. UNFINISHED BUSINESS	
a. AASB Policy Updates - 2nd Reading	131
13. EXECUTIVE SESSION	
14. NEW BUSINESS	
a. FY22 Audit Presentation and Financial Statements	150
b. 2023-2024 Indian Policy and Procedures - for approval	277
c. Resolution 23-01 Endowment Fund Request - for approval	282
15. PERSONNEL	
16. MISCELLANEOUS	
17. FUTURE AGENDA ITEMS AND MEETING DATE	
18. GOOD OF THE ORDER	
19. ADJOURNMENT	



3



THE LAKE AND PENINSULA SCHOOL DISTRICT

101 Jensen Drive
P O Box 498
King Salmon, Alaska 99613
(907) 313-3841

1617 S. Industrial Way #1
Palmer, AK 99645
(907) 745-7090



**OATH OF OFFICE
SCHOOL BOARD MEMBER**

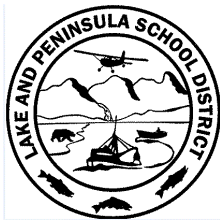
I, Austin Shangin, School Board Member, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States of America and the Constitution of the State of Alaska, and that I will honestly, faithfully, and impartially discharge my duties as a School Board Member, to the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

Austin Shangin,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2022.

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
(907) 313-3841

1617 S. Industrial Way #1
Palmer, AK 99645
(907) 745-7090



**OATH OF OFFICE
SCHOOL BOARD MEMBER**

I, Margie Olympic, 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.

Margie Olympic,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2022.

Notary in and for the State of Alaska

Commission expires

December 13, 2022
School Board Meeting

PAYROLL

CHECK REGISTERS

11/2/2022 – 12/9/2022

41843 - 41860

GENERAL

CHECK REGISTERS

11/2/2022 – 12/6/2022

100858 – 100966

PAYROLL & GENERAL

Direct Deposits & Vendor Payments

11/2/2022 – 12/6/2022

Vouchers 1154 – 1200

Site Report – Chignik Lake – November 2022

To: Superintendent Kasie Luke and LPSD School Board Members	From: Barbra Donachy/Head Teacher, Chignik Lake
Outstanding Activities and Events We all looked at each other dumbfounded that November is done and December is upon us. Where did the time go? We began the month cheering our volleyball players as they headed off to their jamboree. Thanks to a neighbor from the Bay for chaperoning our athletes! Our volleyballers have been bitten by the volleyball bug and still can't bear to stop playing. We powered through the month working hard knowing we would have our first Thanksgiving community feast (in years!) to look forward to. Our middle schoolers wrote an original play incorporating their own legend of why animals don't get along. This story integrates Wolf and Weasel Yupik dances the students learned earlier in the year. The whole Chignik Lake student body will perform the play for the community right before winter break.	
Personnel All of the positions at the Lake have been filled. Our team is working together well to support all of our students. We are so grateful to have Riss Call in our building. Her flexibility and energy have allowed us to not only support all students in their learning, but also allow the teaching adults to pursue professional development when she steps in as a substitute teacher.	
Standards Based System/Curriculum Progress All students are making progress in our standards-based system. We are meeting with all of our families for parent teacher conferences. This helps to ensure families know how students are progressing. New report cards are being used as part of the parent-teacher communication.	
Technology Progress We just received our new Point of Sale device to replace the exploded model. We are still limping along without our full complement of Apple TVs. We hope the solutions to the Apple TV problem will be solved soon. The update on the library computer is that it still has not arrived in the village.	
Facility Update Our facility is in good shape. Our custodial staff is keeping everything clean and sanitized. Our maintenance crew is keeping on top of rising issues.	
LSAC Activity The LSAC met on November 10th. Minutes will be sent separately.	
Volunteer Report Community volunteers continue to pitch in when needed. As usual, volunteers have been running items from the airfield and to and from our village office as well as shelving library books.	
Professional Development Barbra was able to visit Perryville as part of her principal internship. Jacob had planned to visit Nondalton to do some classroom observations. Mother nature had other plans. He has rescheduled his trip for December. We hosted a teacher from Igiugig so that she could observe teachers here to take back some ideas for her students. Yea for teacher mentoring!	
Pupil Attendance	

We still have sixteen students enrolled and all are regularly attending face-to-face. Now that colds and flus are at bay and that parent travel has slowed, we are seeing more student faces at school every day. Open gym might also be helping with this.

Student and Staff Safety

Our custodial staff along with teachers have been continuing to sanitize touch surfaces. As the snow season has begun, regular snow removal is a high priority.

Subsistence Calendar

Students and staff are diligently working to maximize efforts to work within our allotted calendar days.

Other



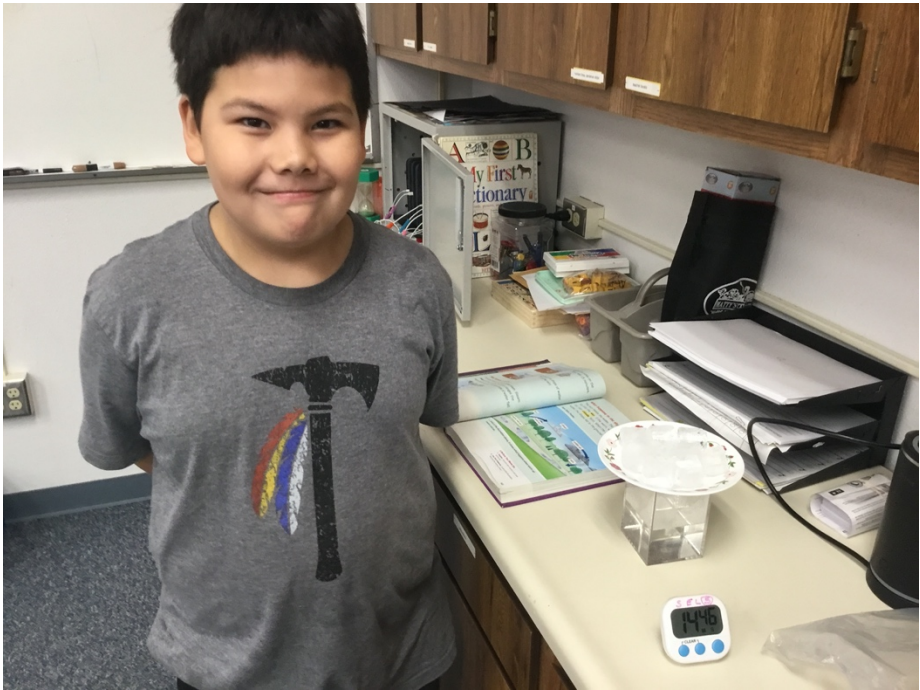
3 minutes is all it takes to safely evacuate our school.

A calm walk to our emergency meeting place.

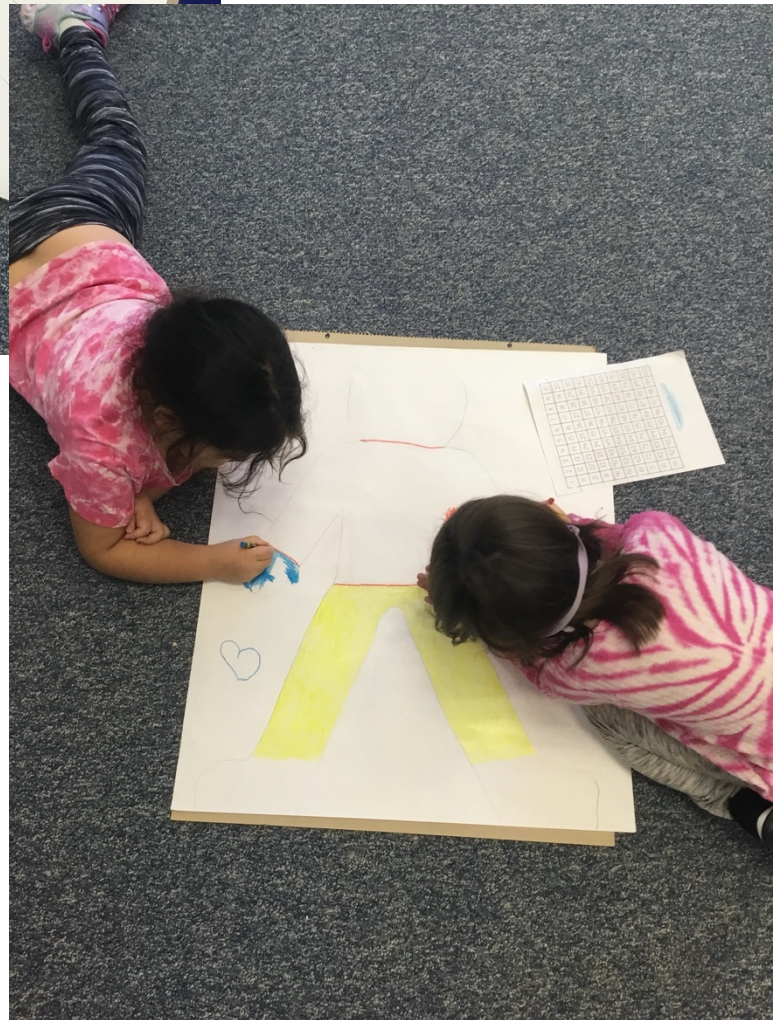




Practicing letters is fun!



Xavier made rain. That is one proud young man.



Jobs at school:
Cook, teacher, aide, computer
worker, janitor, and (what turned
out to be the favorite job)
volleyball coach. I guess the
volleyball bug is contagious.



See? The volleyball net is still up!



Miss Riss – fun at PE
(I should have gotten a picture of them doing the Macarena.)



It was so much fun having Miss Gabbie visit. Until next time, Miss Gabbie!

We hope you all had a delicious and restful Thanksgiving break!



Thank you to our student government for sponsoring some of the food. Thank you to Inez for cooking the main dishes. Thank you to the community for bringing side dishes and helping us to bring back this lovely tradition.

Site Report – Igiugig School – November, 2022

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Kristin Henke, Head Teacher

Outstanding Activities and Events

Volleyball: Our team had fun in Kokhanok and played well in Port Alsworth.



Spirit Week: Student Government chose fun dress-up days during the week of the district volleyball tournament. We had pj day, crazy hair day, 80s day, school colors day, and backwards day when we didn't just wear our clothing backwards but also had a day scheduled backwards. Such fun!



Scenes from Pajama Day, Crazy Hair Day, and Backwards Day.

Turkey Shoot is an annual tradition in Igiugig. Students, parents and community members showed themselves to be crack shots at shooting down a turkey, a ham, Spam, yams, and pumpkin pie filling.



A Community Potluck was held for Carly before she left Igiugig. It was well-attended and offered a variety of traditional and vegetarian food. We sent Carly off on her teaching adventure with many good wishes.



Kristin, Alexanna, and Carly pose for a farewell photograph.

Personnel

Ms Carly completed her student teaching in the upper elementary classroom by taking over the class full time while Ms Kristin moved into the Middle/High School teaching position until Christmas Break. Tate Goodin is teaching for three weeks in the upper elementary classroom. We welcome Tim Hammell in January as a new teacher for our Middle/High School students.

Standards Based System/Curriculum Progress

Students are making good progress in all areas.

Technology Progress

A new projector is being installed in one classroom and a new white/board screen in another. A new reliable printer is now in use. Thanks to Principal Rob for his visit here and all the projects he completed.

Facility Update

Primary classroom is now full-sized with the new village library in its own building nearby. We finally have wonderful new lunch tables that seat all of our 23 students. Hooray!

LSAC Activity

A busy meeting was held on Nov. 30th with many future plans. LSAC Members helped with the Turkey Shoot and the potluck. The village council agreed to purchase a new scoreboard for Igiugig School. We are so grateful!

Volunteer Report

Christina Salmon organizing Student Government. Alexanna Salmon helped out as a guest teacher. Chris Bybee made sure our Turkey Shoot was ready, and Andyn Gunlik stepped in for open gym time.

Professional Development

Ms. Gabbie continued her Master's Program and Ms. Kristin took an ASDN course.

Pupil Attendance

Student and Staff Safety

Subsistence Calendar

Other

Site Report – School Site – November, 2022

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

From: Rob Fagerquist/Principal

Outstanding Activities and Events

In November, we hosted a volleyball jamboree. We had over 40 visiting athletes and coaches and had a great time running games and catching up with old friends. Our team (staff, student athletes, and community members) came together and made sure all of our guests were as welcome and comfortable as possible.

We then traveled to Port Alsworth for the district tournament. Our A-team took first place, a very proud achievement. Our student athletes also won individual awards. Emily Andrew won the sportsmanship award and Smitka Delkittie was elected to the all-tourney team. Thanks to Jordan Davis for chaperoning the team.

Our student government planned, purchased, and cooked a fantastic Thanksgiving meal that was held on Wednesday, November 23rd. They fed over sixty community members and all relished the opportunity to get together and visit while enjoying a delicious meal. The student leaders cooked up seven turkeys, a big bucket of gravy, pans of stuffing, lots of mashed potatoes ... there was more than enough to go around and still have plenty for leftovers.

We held parent-teacher conferences this month and had good conversations with all of our stakeholders as to where we are and where we like to go from here. We studied our MAP and AKSTAR scores and discussed plans for addressing areas of concerns as well as celebrated our students' many achievements.

Personnel

All staff members are working diligently to keep our students on track and successful.

Standards Based System/Curriculum Progress

We are progressing at pace.

Technology Progress

No technology issues at this time

Facility Update

The facility is in good working order. We have begun a cooperative effort with the Kokhanok Village Council to make our library more of a community resource. The KVC has hired a person to work at the library who

can coordinate with the school and our local CTE person, Dena Drake, to offer crafts and storytelling sessions to the kids and community.

LSAC Activity

LSAC met on November 1st, our first meeting of the year. We discussed many issues, including Indian Policy and Procedures, athletics, and upcoming school events. Elections were held to fill two seats.

Volunteer Report

Beth Hill has been coming in on Monday mornings to offer a word or phrase in Yupik for us to learn and practice for the week.

Professional Development

Staff continue to work on their master's programs or professional growth plans. Dana Wolff traveled to Perryville to visit her mentee, McKenna Conselyea, to offer her expert advice and support. Jordan Davis has been helping her student teacher, McKenna Campbell-Fox, reach her potential and become an excellent educator.

Pupil Attendance

Our attendance continues to be solid.

Student and Staff Safety

No issues to report

Subsistence Calendar

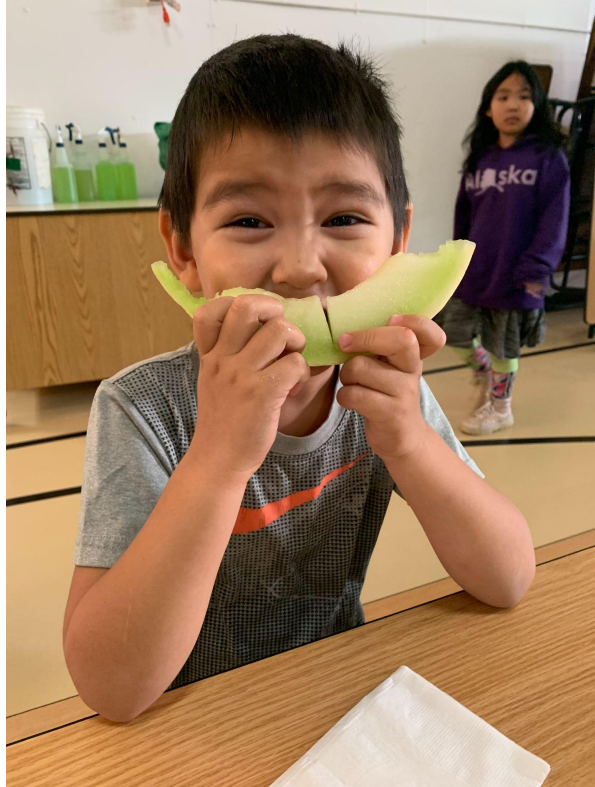
We are working hard to keep on track in order to finish up on time by the end of the school year

Other

Making a hunting blind in Ms. Dana's classroom with Ms. Krista's preschoolers also in on the project



Graphing bird feathers and enjoying a snack





Emily and Smitka decked out in their medals



The whole team took third place mix-6 , and our mix-3 A-team won the whole enchilada.

Josh and Emily banging on the djembes after finishing their Africa Studies unit



Smitka helping out in Ms. Marina's classroom, teaching the young ones how to do origami.

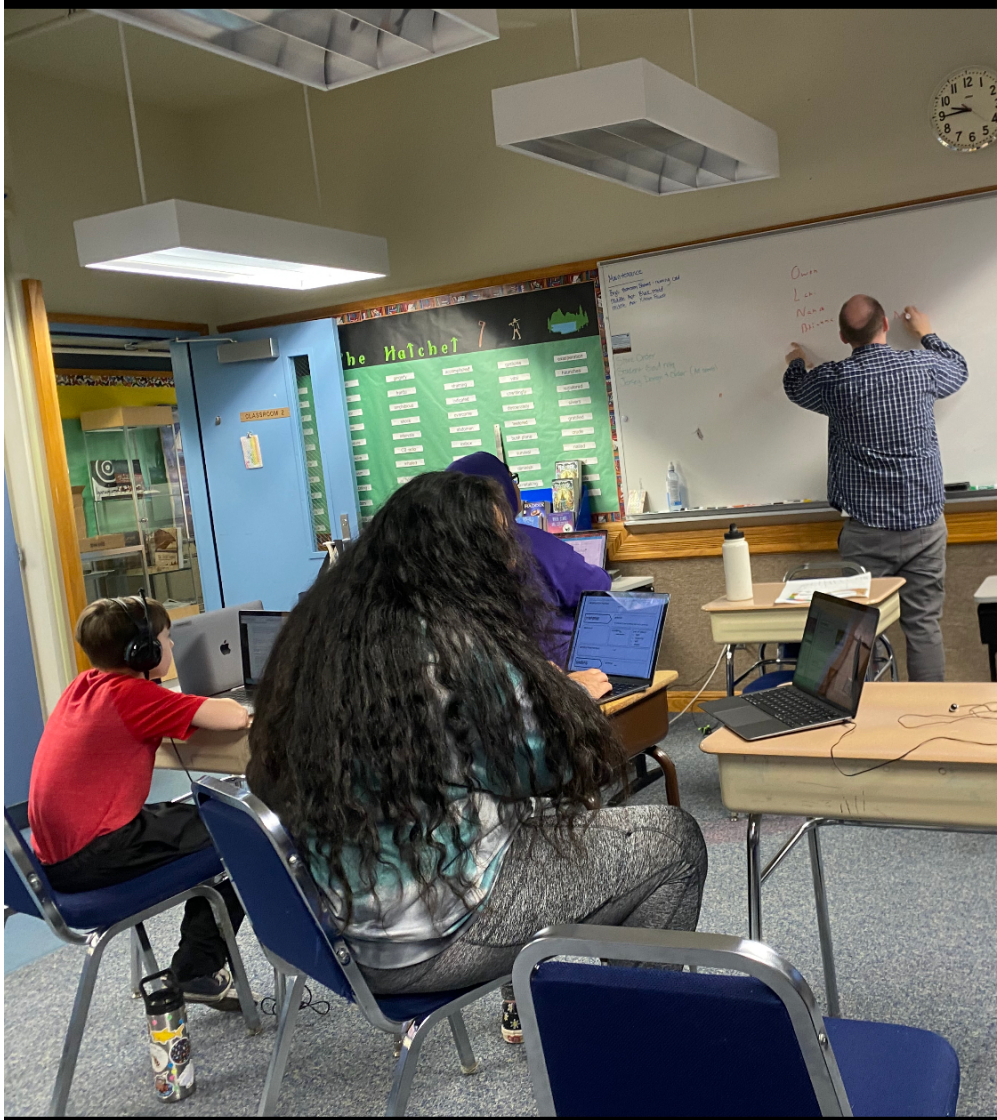
Site Report – School Site – 12/1/22

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Nancy Mills, Head Teacher

Outstanding Activities and Events

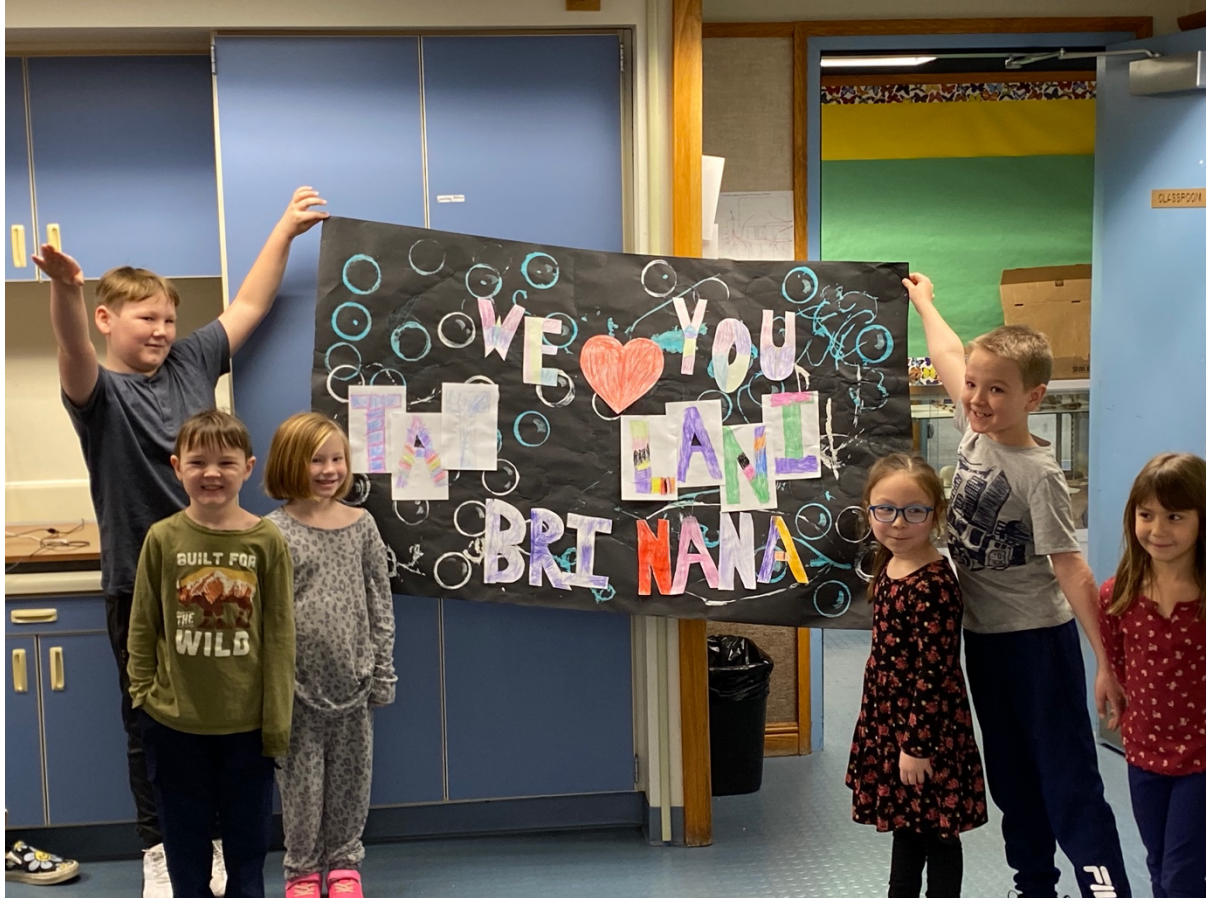
- Mr. Dube teaches math to Chignik Lagoon's middle school students☺



- Our middle and high school students suffered a serious disappointment when the weather was too bad for traveling to the District volleyball competition. Soooo...we improvised...We slept over at the school, had a volleyball competition of our own, and got a little love and empathy from the elementary students. The photographs say it all...







Personnel

- Ms. Sara's remodel is completed! Here is a sneak peak of her beautiful kitchen:



- I'm still in the process of moving, but here is a sneak peak of my new home (and company):



- We would like to welcome Tatianna Anderson and Etelani Tupuola to the employee team at Chignik Lagoon. They are student employees who will be supervised and providing light duty assistance to the staff and students. They will be earning wages and high school credit as the experience out of employability. We are very proud of them for getting this far in their high school careers to be able to focus on their last few soft subjects and experiencing out.

Standards Based System/Curriculum Progress

- Students are progressing through their levels nicely. We are very proud of them.

Technology Progress

- Technology is functioning well.

Facility Update

- Overall, the facility is doing well. Communication takes place between school personnel and the maintenance department as repairs/replacements are needed.
- Our school sign failed and fell to the ground during a windstorm this month. The maintenance department is already on top of offering us a fix and we are ever so grateful!



LSAC Activity
<ul style="list-style-type: none"> ○ The most recent LSAC meeting was held on November 1st. ○ We also held LSAC elections this month. We welcomed Colleen Jones and Jennie Grunert to three-year terms. We look forward to upcoming LSAC and school activities.
Volunteer Report
<ul style="list-style-type: none"> ○ No volunteers to report.
Professional Development
<ul style="list-style-type: none"> ○ The professional development offered by our curriculum team has been fulfilling... ○ Other professional development sessions the Lagoon team will be taking part in in the near future include: <ul style="list-style-type: none"> ○ RTI/MTSS Effective Instruction Conference 2023 ○ Alaska Special Education Conference 2023 ○ CPI Training ○ Monitoring Findings (for Special Education) Training
Pupil Attendance
<ul style="list-style-type: none"> ○ After not being sick for three years, Chignik Lagoon has been hit harder than any year that I can remember. We have battled one illness after another since September. Our PreK and K students have no immune systems and are working overtime to build them up!
Student and Staff Safety
<ul style="list-style-type: none"> ○ Thanks for the ice cleats! They will come in handy!
Subsistence Calendar
<ul style="list-style-type: none"> ○ Students continue to take advantage of experiencing out opportunities. The next presentation is scheduled for January after school is back in session and we are very much looking forward to it. Stay tuned!
Other

Site Report - Levelock - November, 2022

To: Superintendent Kasie Luke and LPSD School Board Members	From: Alexis Pursell, Elementary Teacher and Joe Ward, Principal and Secondary Teacher
---	--

Outstanding Activities and Events
Elementary This month elementary students finished group readings of Charlotte’s Web and The Tale of Despereaux. We continued working on different math and reading skills, and worked on different science experiments. We also took advantage of the sunny days, and spent some time outside in the sunshine. Additionally, Isac cooked a delicious Thanksgiving lunch that we all enjoyed before leaving for Thanksgiving break!
Secondary All 3 high schoolers participated in the volleyball jamboree at Kokhanok and districts at Tanalian. In class, we used the process of electrolysis to separate hydrogen and oxygen in water.
Staff Levelock School is very fortunate to be able to have Edwin Peterson III on our staff as classroom and PE aide. In addition to working with small groups in the elementary classroom, Mr. Peterson works with our senior by supporting him as he completes math level 10. Mr. Peterson has also sparked a strong interest in the game of chess among the students. Ms. Pursell’s students are so eager to learn the game that she is hoping that they can participate in district play next year.
Enrollment Our enrollment swelled to 11 for a brief time, but the new student transferred back to the community where her family lives at the end of November. We are back to 10, K-12 students.



Ms. Pursell and class celebrate the snow. Avery Myer (4th) is in the back with Ms. Pursell. Front L-R are Kyleigh Moses (1st), Meadow Neketa (3rd), and Kale Neketa (1st).



Kyleigh Moses (1st) and Meadow Neketa (3rd) are learning about counting money.



The Vikings were teamed up with the No-See-ums for Mix-6 volleyball.

Site Report – School Site – November , 2022

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Team Newhalen, Position

Outstanding Activities and Events

Parent, Natalia Askoak, helps 3/4th level students with Halloween bracelets.



3-5th Math Cooking Club for October-November



Archer Tallekpalek Carson Clay Phillip Lester



Ava McCoy Maeva Wonhola Laura Askoak Stormi Anelon



Haylee Alexie Flo Lester Mary Anelon Jones

Pagan Lester won her weight class 100 pounds at ACS and Aileen Lester received 2nd place in 132 pounds. Angela Anelon, Josiah Young, Nickolas Wassillie, and Vera Askoak wrestled hard and represented Newhalen and LPSD very well.



Students took an Introduction to Guitar Outschool this past month and learned basic chords and how to read TABs.



Rob Kakaruk from Nondalton came to visit and taught the high school students Dena'ina words through a Jeopardy game! He also taught the younger kids some NYO activities.

Middle school and high school students have been participating in in-person and virtual labs, learning about photosynthesis and cellular respiration. One of the favorite labs for the month is looking at the effect of exercise on carbon dioxide production utilizing bromothymol blue, a ph indicator as a way to understand cellular respiration.

Our seniors have been busy applying for trade schools, colleges, and scholarships. So far, all of our seniors have started applications or applied to at least one college, trade school, or training programs.

Personnel
We have a PE aide position that we are currently working on filling. All other positions are currently filled.
Standards Based System/Curriculum Progress
Students and staff are working hard to wrap up levels before the holiday break.
Technology Progress
The internet continues to be unstable. Technology team is aware of the issue, but our NEWb network no longer supports access to Google Sheets, Drive, Slides, etc.
Facility Update
Maintenance has done a great job staying in front of facility issues as they arise.
LSAC Activity
LSAC is excited to see one of their members be elected to the school board and will be working on filling that seat at the next LSAC meeting.
Volunteer Report
Professional Development
Pupil Attendance
Attendance is becoming a larger focus this year since coming out of the past COVID years. Letters are being sent home to make parents aware of their child's attendance rates.
Student and Staff Safety
Morning meeting discussion was based around proper clothing for the winter months.
Subsistence Calendar
Subsistence Calendar surveys went out and were sent back to Kasia
Other

Site Report – Nondalton – November 2022

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Moon McCarley, Principal



Outstanding Activities and Events

- Nondalton school hosted parent teacher conferences in November. At conferences parents got copies of the new report card, AK Star results, and a chance to visit with teachers.
- The Nondalton volleyball team attended two jamborees. As always, we are extremely proud of our Warriors.



Personnel

- Jessica Church has completed her practicum as a student teacher. The placement was a positive experience for everyone involved.
- We are hoping to host a special education/social studies student teacher next semester.

Standards Based System/Curriculum Progress

- The primary group continues to build the foundational skills that are the basis of their future learning. This month they studied local economic resources. This great picture came from that unit.



- The upper elementary group had the privilege of working with Mrs. Church while she was student teaching in Nondalton. They have been studying Alaska



- The secondary group is focused on passing those standards and levels so they can move toward graduation. One of the many benefits to staying engaged in learning is staying eligible for student activities.



Technology Progress

- No progress

Facility Update

- Everything is running smoothly, thanks to a great team on site and at the district level.

LSAC Activity

- Due to a lack of interest in LSAC positions our election was postponed. When we have enough interest to fill the positions we will hold the elections. Until that time our current (hopefully ongoing) members are continuing with their rolls.

Volunteer Report

- Nothing to report

Professional Development

- The goal at Nondalton school is to have monthly collaboration and data sessions. This leaves one week open for power hour and another for site needs as they arise.

Pupil Attendance

- Nondalton students had a 94% for the month of November.

Student and Staff Safety

- As the days grow shorter, safety on the roads becomes an issue. We remind students to be very cautious of people driving vehicles while they are walking, especially when it is dark.
- We appreciate LPSD's commitment to keeping our students safe in every setting.

Subsistence Calendar

- We continue to focus our efforts on recouping the losses incurred from lost instructional time.

Other

Making the most of our library!



Site Report – Tanalian School – NOV 2022

To: Superintendent Kasie Luke
and LPSD School Board Members

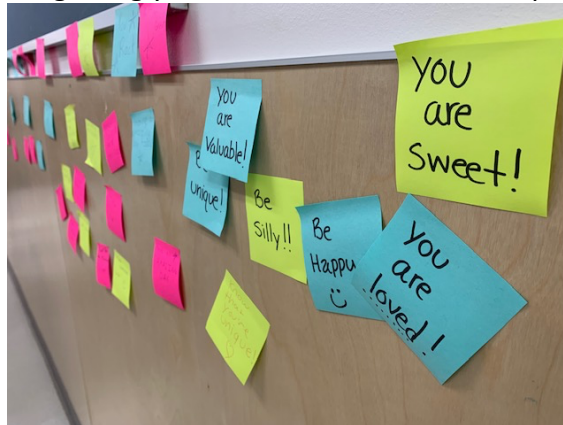
From: Nate Davis, Principal

Outstanding Activities and Events

Harvest Fest was a ball! Stu Gov planned games, had a costume contest, and held the annual Chili Cookoff.



One afternoon we found a bulletin board in the hall covered in sticky notes with encouraging sayings on them. Thank you Brandey Voran for getting your students to do this kind project!



Student Gov has been opening the Lynx Latte quite regularly each school morning, which has increased their income of course. 😊 They are learning to plan ahead with ordering supplies for events and growing their customer service skills. Parents kindly donated homemade goods for the students to sell during volleyball tournaments too!



Tanalian Lynx VB players had the opportunity to fly to Yakutat for games the first weekend of the month! Along with games, they explored the town.

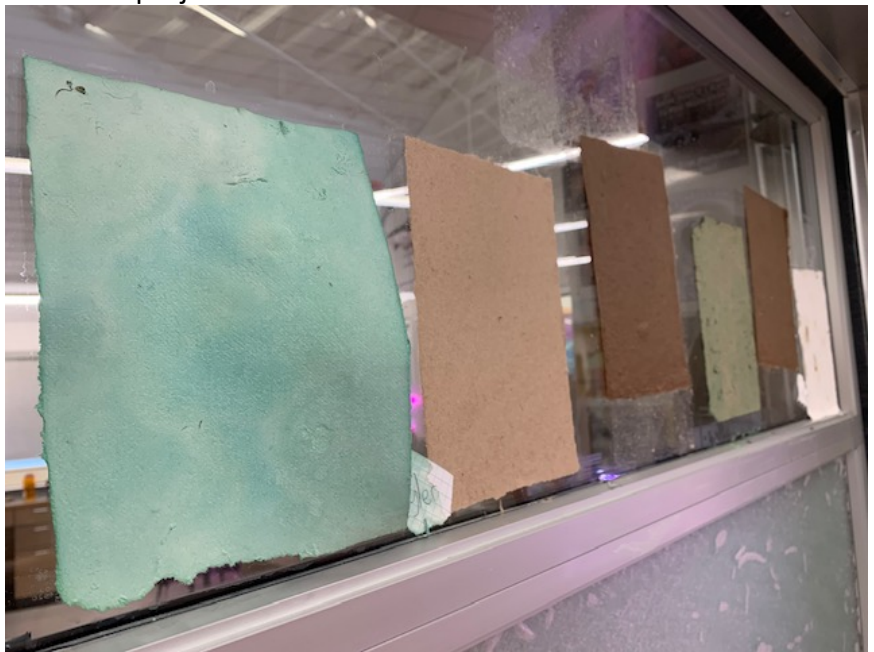


We hosted Regional Volleyball games Nov 16-19 and had a house full with 87 players and coaches! What a great bunch of students we have in LPSD! Newhalen took 2nd in the Mix-6, and Tanalian is headed to state next week! Plus Ali Voran and Daniel Wardell were All-Tourney players! Families generously donated snacks for the coach/volunteer corner, and a group from Tanalian Leadership Center popped in with card games, coloring pages, and art projects to entertain athletes, as well as a free drawing for t-shirts and hats.





Student teacher Jessica Schimek taught students how to make paper during an Art Monday lesson! And recently started a neat multi-week clay basket art project.





Personnel

We hired a custodian, alumnus Nicole Smith, for 7.5 hours a week to help fill in the custodial gap.

Standards Based System/Curriculum Progress

Almost all students continue to make annual yearly progress in their standards. Congratulations are in order for students, teachers, aides, and parents as we receive our results from statewide testing. Across the state of Alaska students averaged 30% Proficient or above in ELA and only 23% Proficient or above in Math.

AK STAR Results to Tanalian School: 75% Proficient or above in ELA and 60% Proficient or above in Math. We continue to explore and ponder the disparity between ELA and Math for our own students.

Technology Progress

All students and teachers have devices in good working order. Bandwidth continues to be limited and constricts instructional resources. Perhaps Starlink or other LEO will soon make a difference.

Facility Update

The school was blowing cold air during our Regional Volleyball games Nov 16-19. On Monday the 21st the library was blowing warm air, the PreK class was hot, and the far end of the school was so chilly people had to wear their coats. Tim must have worked his magic because by the afternoon classrooms were getting back to comfortable temps.

LSAC Activity

LSAC voted to switch their monthly Tuesday meeting time from 7pm to 6:30pm. This month was the first time and it seemed to go well, and it got people home to their families at a more preferred time.

Volunteer Report

Several moms volunteered to put together 2 Booster Meals during Regional VB games and raised \$725! Thank you to Darcy Lorentzen for spearheading, and for all the Mom's who helped: Sarah Wardell, Jen Opland, Menda Fowler, and Lelya Alsworth. Parents like Sarah Hummel and Matthew & Rachel Grossmann helped by heating pizzas in their ovens, as did student Hazel Metzgar!

Professional Development

Certified staff continue to be trained in Late Start Mondays, Tuesday Power Hour, and have recently been completing their mandatory statewide trainings online.

Pupil Attendance

A cold sickness swept through the school the first week of November so several students stayed home for a day or two, but everyone seems to be doing great now.

- Tanalian students had 89.5% attendance in November.
- Tanalian students had 93.6% attendance this school year.

Student and Staff Safety

We are grateful for the overall health and safety of students and staff, while supporting those who go through rough stretches.

Subsistence Calendar

There is not much subsistence activity in November, but with our shortened school calendar, our educators are mindful of the loss of 20 days of school and so try to encourage 1) parents and students to be in school every day and to take family vacation and medical breaks during school breaks, 2) students to complete homework on time to the best of their ability, 3) teachers to stay focused on standards and avoid fluff activities and time-fillers, 4) Experiencing Out of levels with out-of-school authentic educational experiences, and 5) encourage reading, writing, and math during the summer months!

Other

The Tanalian Lynx just returned from the Mix 6 State tournament as State Champions, successfully defending last year's championship.



Site Report – Meshik/Port Heiden – November 2022

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Tim Hatch, Head Teacher
Nate Davis, Principal

Outstanding Activities and Events

- Volleyball Districts/Regionals: The Meshik Wolves represented Port Heiden very well as they fought and battled and befriended everyone at the year-end VB tournament. Not only did they play very well and ended up in 3rd place, but they were also respectful and helpful off the court. Adin Griechen was voted onto the All-Tournament team for his skills, teamwork, and sportsmanship. Ian Kosbruk and Andrew Lind were voted onto the Sportsmanship and Citizenship team.

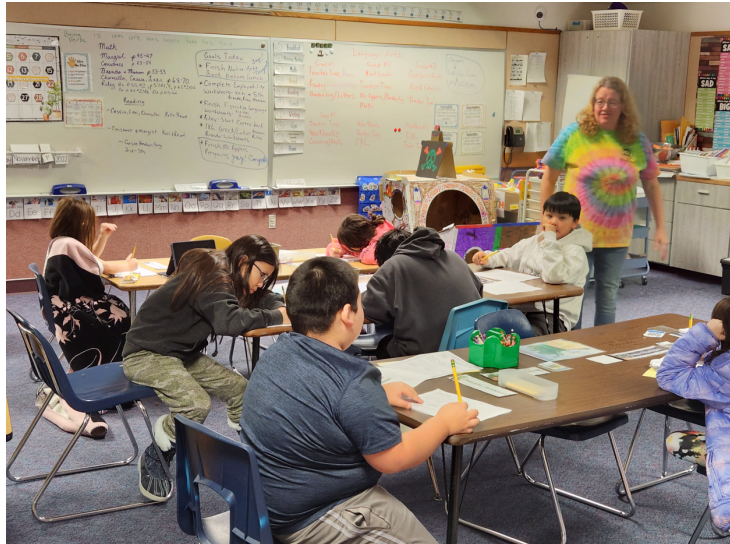
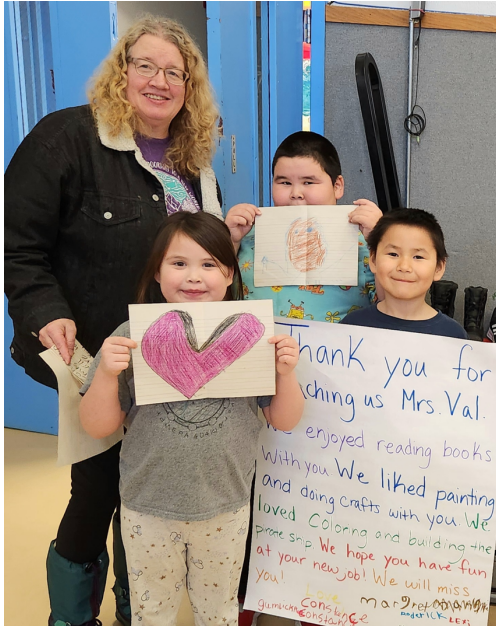


- First Aid and CPR: Congratulations to several high school students who spent time and extra time getting trained in First Aid and CPR and earning their certificate. A big thanks to the clinic, village, and instructor Ben Maxon.



Personnel

- Valerie Burgess deserves a huge shout-out for giving her entire fall as a long term substitute for our K-5 class. Students were excited, engaged in learning, and had three great months of academic achievement. Many tears were shed when she returned home after the first week of December.



- Give a big Wolf Welcome to Stephanie Canning. She steps in from Chignik Bay to take over in the K-5 classroom.
- Get ready for a big Wolf Welcome to Dwight Homstad who will be coming the first week of January to take the older elementary class, while Ms. Canning will then focus on the K-2 class. Mr. Homstad plans to stay until our Katie Zimmerman returns on February 6th.
- Thank you to the LPSD District Office for investing so much into Meshik School. All of these changes, including the great addition of Cole and Addy Bergmann earlier in the year, take a huge amount of time and money and most importantly the eagerness to do what's best for kids! Thanks to Superintendent Luke and Director of Personnel Cornell for their recent visit to support us.

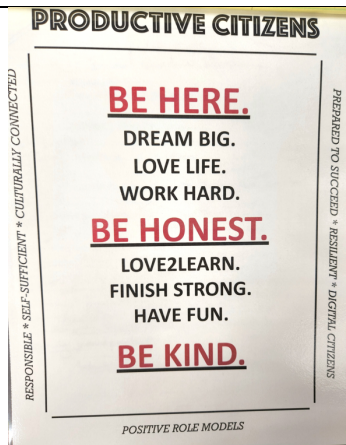
Standards Based System/Curriculum Progress

Huge Relief Map of the United States by Miss Val's K-5 Class... and they learned their state capitals as well.



Technology Progress
Students and teachers all have LPSD-loaned devices in good shape. Bandwidth is slow for some things, but seems to stream distance classes consistently. Distance teachers put in amazing preparation, delivery, and encouragement as well as office hours for those students desiring better understanding.
Facility Update
The school structures withstood the 117 mph winds in early November with little damage. However, the wind blew the back window out of our truck and some homes and shops around town took on even more damage. A huge thank you to Carl and Mark for all their repairs to the truck window, teacher plumbing, and other items during their recent visit.
LSAC Activity
The two remaining members of Meshik LSAC met in November with several other interested parents and all the teachers and the principal. Several items were discussed as to how to improve the learning environment https://lpsd.zoom.us/j/88151752485?pwd=MWINRWtRU0kyNzMwK3BzNFRVdGI0QT09at school. Several parents filled out Declaration of Candidacy forms and the remaining LSAC members planned to hold elections after the 10-day waiting period. A Round Table discussion was also held with all 7th-12th graders, several parents, and the teachers and principal. All parties listened well to each other. Several ideas were voiced as to how to improve the school environment and within a couple of days, Principal Davis outlined several of those changes in person with the students and staff and by letter to parents.
Volunteer Report
Parents and other village volunteers continued to stop by the school for an hour or more at a time to support student learning during the month of November.
Professional Development
Teachers continue to complete statewide mandatory trainings as well as learn from Late Start Mondays, Tuesday Power Hours, and spontaneous training from colleagues on a helpline.
Pupil Attendance
<ul style="list-style-type: none"> ● Meshik students had a 76% attendance rate for November. ● Meshik students have a 74% attendance rate the 22-23 school year. ● Losing 25% of teaching and learning days has hampered academic progress for absent students.
Student and Staff Safety
On the big wind day, Head Teacher Tim Hatch battled his way to the school only to find the fire alarm going off. A quick inspection and response by Cole Bergman and Mr. Hatch found an electrical short in the boiler room. They put out an immediate call to Tim McDermott. Mr. McDermott was able to carefully, concisely, and immediately talk them through safe protocol to eliminate the threat and to secure building safety. Commendations go out to all parties. Due to the wind and fire alarm on a Late Start Monday, we canceled school for the day to ensure student safety.
Subsistence Calendar
There is not much subsistence activity in November, but with our shortened school calendar, our educators are mindful of the loss of 20 days of school and so try to encourage 1) parents and students to be in school every day and to take family vacation and medical breaks during school breaks, 2) students to complete homework on time to the best of their ability, 3) teachers to stay focused on standards and avoid fluff activities and time-fillers, 4) Experiencing Out of levels with out-of-school authentic educational experiences, and 5) encourage reading, writing, and math during the summer months!

Other



Site Report – Perryville – November, 2022

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Taryn Williams, Head Teacher

Outstanding Activities and Events

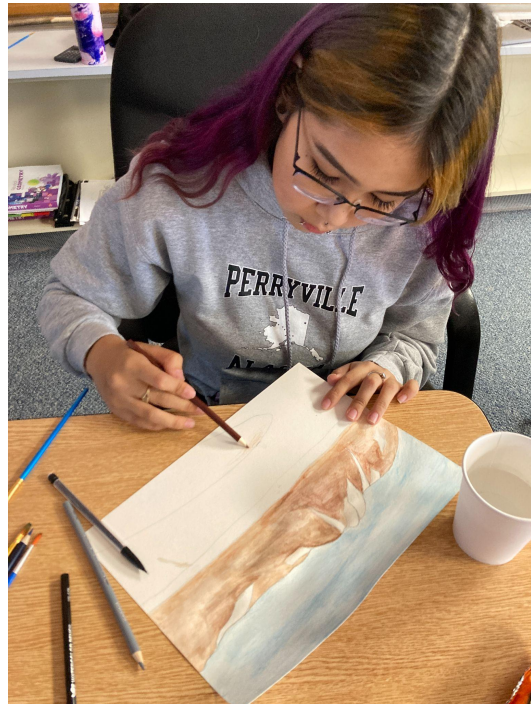
- For our October culture day, we learned how to make traditional drums! Thank you to Analise, Janette, and Tracey for teaching about the importance of drums and showing us how to make them.



- Our volleyball team represented well at the district tournament in Port Alsworth this month! Congratulations to Ty for being voted to the sportsmanship team.



- We have continued to enjoy being able to take advantage of Outschool classes! This month, high school students participated in a Home Alone-themed escape room and two national park painting classes; students painted Katmai and Zion National Parks.



- Perryville's annual Thanksgiving Dinner was a great opportunity for our community to come together.



- Our K-3rd grade class participated in "I Know I Can," an event run by the Alaska Commission on Postsecondary Education. This experience taught them about the different opportunities they will have in the future.

Personnel

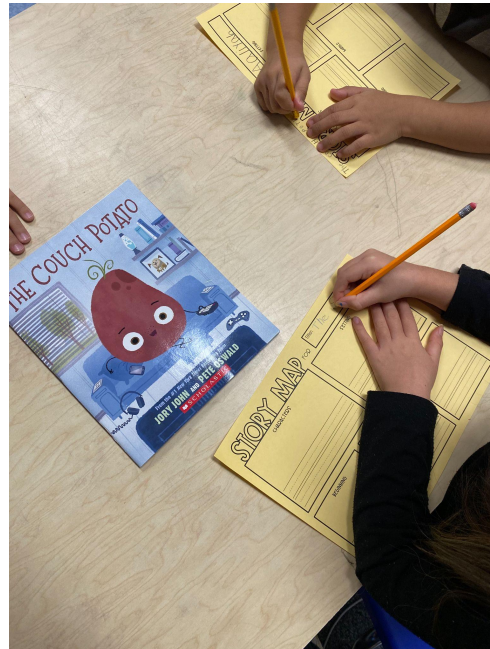
- Filling classified staff absences has continued to be a struggle, due to many people being sick and/or traveling throughout the month.

Standards Based System/Curriculum Progress

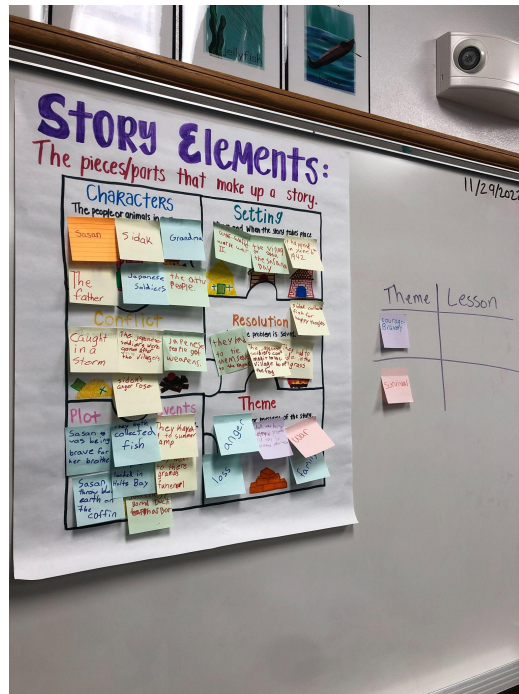
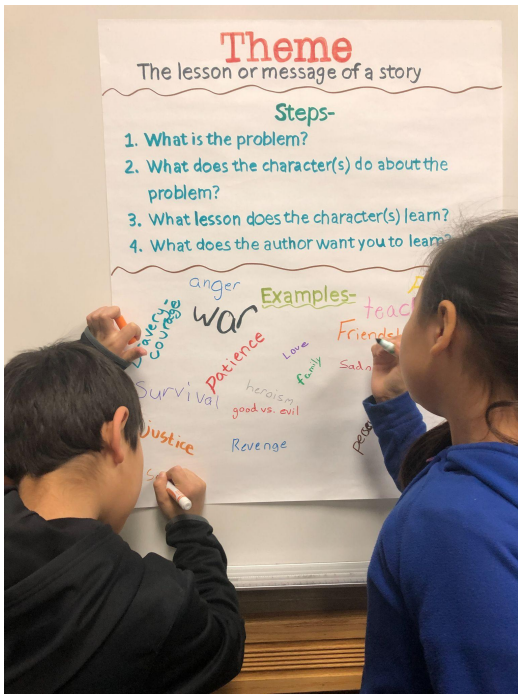
- Preschool was so excited to welcome Jaxon Phillips to the class! Students learned the letter 'Ee' this month.



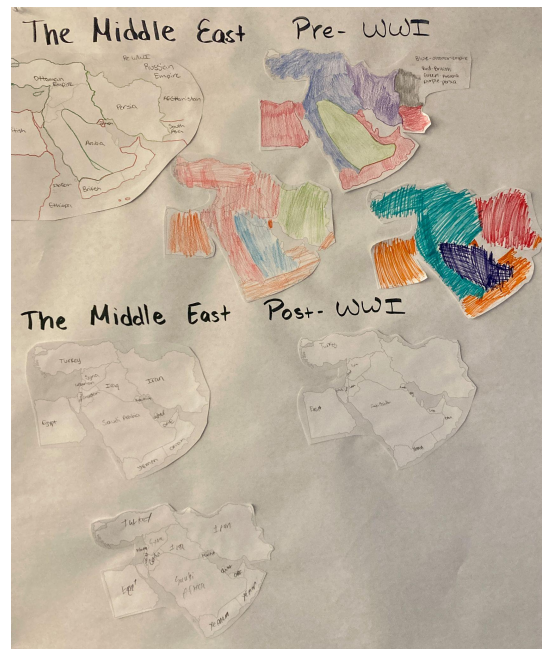
- Elementary students completed their argument writing and have moved on to informational; they are currently completing research on reindeer and will continue to collect facts and information before writing their final pieces! They've also been working on story mapping where students evaluate the story elements based on a current read aloud.



- Middle School students have been learning about story elements with interactive anchor charts using the novel *The Wind is Not a River*. They also finished a mini-unit on early humans for social studies.



- High School students have been making so much progress this month! They learned about how WWI laid the foundation for our modern world in social studies and built different types of houses for cultural awareness.



Technology Progress

- We were very grateful to receive a new lunch POS from the tech team! This has made processing breakfast and lunch counts much less stressful.

Facility Update

- We were able to get a few new items from the maintenance team, including new trash cans and a vacuum. Thank you, Tim!

LSAC Activity

- Our LSAC has been discussing ways to raise money for the Linda Johnson Memorial Scholarship Fund and we hope to start work on that early next semester.
- Our next meeting will be Thursday, December 8th.

Volunteer Report

- Thank you to Alec, McKenna, Ralph, and Tracey for fileting and preparing some of the fish that was dropped off earlier this school year!



Professional Development

- We had two visitors from the Alaska Statewide Mentor Program this month: Dawn and Kirstie. Dawn came down to work with McKenna and Kirstie came and videotaped McKenna's teaching. The footage will be reviewed by a research team that is working to improve the ASMP.
- Taryn has continued working with Educators Rising on their PD program, with the goal of getting more students involved in the program this year. This has been successful so far and we have 14 students from across the district registered to compete at the 2023 State Leadership Conference!

Pupil Attendance

- Our attendance has continued to decrease, especially at the lower grade levels. We feel that one reason for this is that the older students have to have good attendance to be able to travel and there aren't many similar motivators at the younger levels. We would appreciate any advice and suggestions from the Board or District on how we can improve this.

Student and Staff Safety

- Taryn had a meeting with Damian Hill to work through some safety concerns. One was that our AED pads had expired and new ones have now been ordered. We also discussed earthquake and tsunami protocols and have a better understanding of those plans.

Subsistence Calendar

- Devin completed a .5 credit experiencing out project documenting his subsistence activities for cultural awareness. He also received one CA credit for his commercial fishing experience this past summer. Way to go, Devin!
- Several other students are currently working on experiencing out projects related to the activities that they were able to complete over the summer.
- We've been sharing the subsistence calendar survey with parents and hope to have more feedback soon.

Other

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date: 4.26.22.22 **Time:** 3:45pm **Location:** Newhalen, Alaska

Call to order:

The Regular Meeting of the Newhalen LSAC was called to order by Margie Olympic at 3:45pm at the Newhalen School Library in Newhalen Alaska.

Roll call of LSAC Members:

Sheena Ishnook, Maxine Wassillie, Lydia Wassillie, and Margie Olympic, Brenda Hill-Delkittie (Brenda left at 4:30pm. We cannot find the minute notes. Margie is writing minutes from memory.

Introduction of Visitors:

Ed and Marcie Lester, Evelyn Trefon, Stephanie and James B, Patty, Elizabeth, Staci, Steven Fink,

Approval of Agenda:

Motion: Seconded to approve Agenda as presented.

Discussion: Cannot remember who made motions but I am current it was passed

VOTE: Voice Vote; all in favor; motion approved.

Approval of Previous Minutes: 3.1.22

Motion: Seconded to approve Agenda as presented.

Discussion: Cannot remember who made motions but I am current it was passed

VOTE: Voice Vote; all in favor; motion approved.

Teacher Reports:

All teachers are working towards completing end of the year standards with Students and working with Seniors to make sure they are ready for graduation.

Principal's Report: Ed Lester

1.Events, Activities, Athletics

May 3 Last Day of school for students
May 4 Last Day of school for staff
May 5-Aug 21 or Aug 30 Summer vacation for teachers
May 10 Lake and Pen School Board Meeting
August 22- New teacher orientation
August 31 Teacher in-service
September 7 1st day of school for student's Pre-12
September 16 No Students; Teacher Workday
October 19-24 No students; Teacher in-service
Nov 24-27 No school for all; Thanksgiving break
Dec 20 Last Day of school before Christmas break
Dec 21, 2022-Jan 8, 2023, No school; Christmas break
Jan 9, 2023, Begin second semester
Feb 13, 2023, No school for students or teachers
April 14, 2023 No students; Teacher in-service
May 4, 2023 Last day of school for students
May 5, 2023 Last day of school for teachers

2. Graduation: April 30, 2022

3. COVID Update: Covid tests are available in the office if staff or parent request.

4. Certified staff openings: 4 Teacher positions open, 1 hire for sure, Michelle Hughes.

5. Teacher/Student Teacher/Tutor reports: Would like to put the request in for next year with District.

6. Student Government/NIYAC/Volunteers

a. Student Government- no report

b. NIYAC:

1. What does the committee want to do with the leftover food inventory?

Parents will go through inventory and have summer fundraising.

2. Summer fundraising ideas? Cook outs at the store with parents and students,

e. Fall cross country trip: NIYAC will help find funding for travel, food, and transportation, set a meeting time and all parents are required to attend and volunteer to have student participation. May incorporate Juniors and Seniors to meet and great colleges, trade schools.

7. Volunteers

a. Schedule a day of a mandatory meeting to schedule volunteers with parents and becoming a NIYAC Board Member.

b. State Testing Breakfast, thank you to all parents that helps with morning breakfasts and donations from Community Organizations that provides the breakfast and snacks.

c. Thanking Alexis Balluta for lower-level groups, native dance classes.

Old Business

1. **Airlines for student travel:** Margie updated LSAC and staff on LPSD Board April Meeting in Newhalen. The current process of forming a team to go over guidelines and waiting for the Lawyers to get back with the school board to complete the regulations on student and staff travel. Should have more in detail by December 2022.

2. **Adult Gym Night:** updating the list for next year

3. **End of Level Proposal:** informing Power Point presentation from School District.

4. **2022/2023 School Calendar:** Approving for upcoming next year's school I calendar.

New Business

1. **Title I Annual Meeting:** Informing LSAC on upcoming annual meeting, Grant Advisory for school district every spring.

Informational

1. **Linda Johnson Memorial Scholarship** raised \$2, 535 on 4/14 for the LJMS Fund.

Future Agenda Items and Set Meeting Dates:

Next Meeting Date: September 20, 2022, at 3:45pm

Adjournment:

Motion: Seconded, of April 26, 2022, at _____pm by the Newhalen Local School Advisory Committee. Minutes written by Margie Olympic from Memory (Cannot remember who made motions but I am current it was passed)

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date: 9.20.22 **Time:** 3:47pm **Location:** Newhalen, Alaska

Call to order:

The Regular Meeting of the Newhalen LSAC was called to order by Margie Olympic at 3:47pm at the Newhalen School Library in Newhalen Alaska.

Roll call of LSAC Members:

Sheena Ishnook, Maxine Wassillie, Lydia Wassillie, and Margie Olympic, Excused Brenda Hill-Delkittie

Introduction of Visitors:

Ed and Marcie Lester, Evelyn Trefon, Stephanie and James B, Patty, Elizabeth, Nat, Shawn, Crystal, Michelle and Bill Cornell.

Approval of Agenda:

Motion: Lydia Wassillie, Seconded Maxine Wassillie to approve Agenda as presented.

Discussion: NON

VOTE: Voice Vote; all in favor; motion approved.

Approval of Previous Minutes: 4.26.22

Discussion: Did not approve minutes, no minutes available.

VOTE:

Guest Report:

Bill Cornell: Welcome Back everyone and any concerns his office door is always open.

Evelyn Trefon: Letter, Requesting traditional foods on the lunch Menu.

Approval of Support Letter for Traditional Foods on Lunch Menu:

Motion: Lydia Wassillie, Seconded Maxine Wassillie to support letter.

Discussion: Newhalen LSAC supports letter.

VOTE: Voice Vote; all in favor; motion approved.

Teacher Reports:

Updates:

Nat: PEP, TP building project, Local Houses understand local cultures. Math and Technology, placement testing, looking forward to starting the new year in Newhalen and excited.

Crystal: Reading, family unit. Math working on number and counting. Ready for the school year and excited to teach the students.

Shawn: Reading and Writing 7th to 9th Working on reading standards. Social Studies 10th to 11th. Excited for the new year to start and just being here at Newhalen School.

Michelle: 3rd and 4th working on routines, groups are working hard. Looking forward to this year.

Marcie: Preschool this year and looking forward to working with the preschool. Working on left and right hand, teaching names, and talking to each other.

Elizabeth: 2nd graders, placement reading and writing and math, working on posters (Alaska Water) Looking forward to this year.

Stephanie: Working on routines and having friends in class. Bird Calendar

James: 5 Aides, working on routine schedule.

Patty: Science, onions, 4 group biology, grant funding, science equipment, College prep, resumes, graph design, Scholarship writing, CTE acceptances Dillingham and school pictures coming up.

Principal's Report: Ed Lester

1.Events, Activities, Athletics

SEPTEMBER/OCTOBER

9/21 Dental hygienist at Nilavena Clinic

9/30-10/1 Cross Country Regionals at Port Alsworth

10/3 First Monday of the Month- Late start at 10am

10/3 LPSD School Board Meeting

10/4 Audiologist at Nilavena Clinic

10/7-9 Cross Country State in Anchorage
10/10-11 Parent Teacher Conferences Times TBA
10/14 Wrestling at Bethel
10/19-24 Teacher in-service in King Salmon- No school for students
10/21 Wrestling at Fairbanks
10/28 Wrestling at South Anchorage

NOVEMBER

11/4 Wrestling at ASC Anchorage
11/7 First Monday of the Month- Late start at 10am
11/10 Wrestling at Bethel
11/14-18 Dentist at Nilavena Clinic
11/18 Wrestling at Palmer
11/24-27 No School- Thanksgiving break

DECEMBER

12/3 Wrestling at Anchorage Grace
12/5 First Monday of the Month- Late start at 10am
12/10 Wrestling at Dillingham- Regionals
12/17 Wrestling at Anchorage- State

2. COVID Update: Go away with covid testing and masks, only if parent or staff requests to get tested, tests available in office.

3. Certified staff openings/interviews: 4 people applied and will be conducting interviews.

4. Staff missing work on a regular basis: Discussion about writing a letter to School Board regarding missed workdays, sick leave, grievance, payrate for covering staff, HR taking steps to speak with staff on a lot of missed workdays. Difference between approve leaves in advance with supervisor and calling in the day of not coming in for work frequently weekly/monthly.

5. Teacher/Student Teacher/Tutor reports: None

6. Student Government: (Patty) inventory of swag items of old and new. Sweaters being printer for sale.

7. NIYAC/Volunteers: Halloween Carnival Pumpkin Carving. NIYAC Parents helping Student Government with Donation Pumpkins for this event. October 30th at 3:00pm.

Old Business

1. Airlines for student travel: LSAC would like to write a letter to School Board to use out Local Airlines in Iliamna for all student travel. Supporting Local Business for our own community.

2. Adult/MS and HS Gym Night: Would like to request additional 1 hour pay for Gym night Aide. Will attend next City Meeting.

3. 2022/2023 School Calendar

New Business

1. Coach's positions: November 7th posting Boy Basketball Coach Position.

2. Group seat assignments during lunch: Going away with COVID seat assignment and Students can sit where they would like to during lunch time.

3. NIYAC Board: Requesting new parents to participate and sitting on the NIYAC Board schedule meeting with all parents October 2nd.

4. Newhalen School Welcome Sign: Designs and ideas of vendors for new welcome sign.

5. LSAC Seats are open: Margie Olympic and Sheena Ishnook, Schedule Elections during city and Newhalen voting days in October 2022.

Future Agenda Items and Set Meeting Dates:

Next Meeting Date: November 1, 2022 at 3:45pm

Adjournment:

Motion: Maxine Wassillie, Seconded, Lydia Wassillie of September 20, 2022, at 4:59pm by the Newhalen Local School Advisory Committee. Minutes written by, Margie Olympic.

LSAC Agenda Tanalian School

Tuesday, October 4th, 2022

7:00 PM

- I. Call to Order: called to order by Heidi Wilder at 7:40pm.
- II. Roll Call: Elisha Wegner, Heidi Wilder, Eric Davidson, Leo Fowler, Kacy Lou Leyba, Nichole Metzgar, Darcy Lorentzen, Pattie Brock, Branden Hummel, Matthew Grossmann, [by Zoom Brandey Voran, Nate Davis, Cameron Metzgar]
- III. Student Presentations: Teagann Smith, [Brielle Lorentzen](#), Sam Fowler, Zahara Rock (Rachel Opland decided to wait for another month).
- IV. Approval of Minutes: Motion made by Eric Davidson. Seconded by Leo Fowler. Motion passed.
- V. Communications
 - a. Principal's Report: 45 students enrolled currently; staff back, teachers back; no maintenance position created: Riley, Ray, and Cage taking on some maintenance hours; Regional Cross Country went really well, big thank you to all who helped, Ali, Ellah, and Noah qualified for State meet and will be headed to town on Friday, Booster Club helped with some but now needs help: fundraising, banners, any help is welcomed; Covid response is healthy come to school, sick/fever stay home, over 24 hours return if symptoms gone; two student teachers doing well and helping when Mrs. Brock was gone.
 - b. Teachers' Report:
 - i. Nicole Metzgar: It's October, going well, students experiencing out are already better than last year.
 - ii. Patti Brock: 8 students K through 2nd grade, doing well, class went on well with Mrs. Davis and student teachers, students engaged and always wanting to know what is next.
 - iii. Matthew Grossman: JH in the am, 3rd grade in the afternoon, has JH building extension at end of Brock's deck to help mobility, Matthew Dickerson was in and helped teach creative writing and JH which seemed to be a hit and some really took to it.
 - iv. Brandon Hummel: Highschool also did coding and went really well and some students did really well and exceeded the lessons, he is going to take some more advanced coding classes himself so he can do more with students; science is going well even with new curriculum; he is back in math but kids are doing well even as he is learning more himself and he is using two types of curriculum to line out pass/schedule with student's abilities.
 - v. Kacy Leyba: she is new councilor alongside Steven Fink for PTH, NND, IGI; working on CTE, Graduation preparation plans, SEL, improving program/curriculum, and currently Driver's Ed, Small Engine, and Avtec going on for certain students.
 - vi. Brandy Voran: 4-5th students, same as last year and now only elementary all day long so classroom ⁶¹easy transition, building salt-dough maps of USA states and capitals, building straw and water towers but limited

material so learned to improvise and use critical thinking; also did coding work with Ali and Carlon using a program called SWIFT specifically for coding with elementary students, Ali had them physically due in classroom the coding they were doing so incorporating kinesthetic learning as well.

- vii. Cameron Matzgar: Sep. was bumpy but Oct. is getting into routine; has Level 2/2-3rd grade with new curriculum to him; Level 7-8/JH in afternoon but able to stay in one classroom so that is nice; working on subsistence activities.
- c. Correspondence: None
- d. Maintenance Report: Mr. Grossman asked for better ventilation in the boy's bathroom, Mr. Davis suggested **submitting a request to maintenance@lpsd.com**.
- e. Technology Report- Mr. Hummel: Issues with internet from last year seem to be better; replaced new unit so gym internet seems to be resolved.
- f. Student Government Report- Mrs. Brock: Met Monday, October 3rd, 2022 and called about banners; opened Lynx Lair for volleyball community game on Friday the 30th of Sep. but needed to restock and made an order in the Monday meeting.
- g. Financial Report: see attached financials, LSAC funds only listed, will get Booster Club financials as soon as possible from Mr. Davis but Booster Club has no board so presented to LSAC to ensure continued transparency.
- h. Public Comments: None

VI. Old Business

- a. National School Board Association (NSBA) Letter Discussion: Kasie, the LPSD Superintendent sent an email responding to our email in April. **Heidi will forward that email to all LSAC and community to read and prep any further action items for moving forward.**
- b. Covid Response Update: **Mr. Davis covered in the Principal's Report so move off agenda.**
- c. 22-23 Sports Declarations: Due to enrollment we will stay with the April 2022 meeting declaration (see minutes from April 2022).
- d. Change in subsistence calendar: adjusting the subsistence calendar by about 3 weeks or so, started school around Oct 1, and ended 150 days after that - around Memorial day?: Continued discussion from April 2022 meeting (see meeting minutes from April); lots of discussion but primarily Mr. Hummel in favor as would allow for more moose hunting and less interruption to school (in Port Alsworth) and Mr. Grossman is not in favor as would like to leave it or even extend five more days (2-3 inservice, 2-3 student days) to allow for more outdoor activity time, less pressure on teachers and students to work hard in such a short time, not enough days to qualify for retirement, cross country would be challenging as never done during school. 5 additional days would potentially help with teacher retention, especially at smaller sites. Options moving forward were discussed. To keep a subsistence schedule, a waiver is approved, first by the school board, then it goes to the state for final approval. Question was brought up that if we do not continue with the subsistence schedule, would extras (hot lunch,

extra curricular activities, sports travel) be cut. **Should we bring up the whole community for feedback, survey? Discussion to continue and move to old business?**

- VII. New Business
- a. Member elections and Officers yearly election: Elisha appointed for secretary for October meeting. Seats A and D for Kacy and rotating seat up for reelection. Election should be in November or December at the latest.
 - b. Superintendent Club approvals: 4 clubs presented, see request forms for more details. All clubs approved by LSAC, President signed request forms and returned to Laura to present to the school district for additional approval.
 - i. Mr. Hummel - community service club for grades 3rd and up; to meet 2-3/week depending on needs; help with tasks around community (i.e. splitting and stacking wood, moving large items, building board walk for easier access around school). Stipend of \$300 would go towards supplies.
 - ii. Brandey Voran - volleyball for grades 5th -8th. 4 days a week.
 - iii. Lisa Rivas - beading
 - iv. Mr. Grossman - chess
 - c. Battle of the Books: Concerns raised by some parents that books contain controversial and inappropriate content that leaves students feeling uncomfortable and confused, this content does not support local culture (content pertains to but not limited to Homosexuality, Covid Vaccinations, Anti-Police, etc.). Large and involved discussion followed with several suggestions on who to handle the concerns such as no longer participating, picking our own books and doing our own Battle, finding other schools with similar concerns and Battle with them with our own book list, vote on Battle books when able in the Spring yearly, contact the our Board and State and National selection committee with our concerns. From a teacher's perspective Mr. Metzgar read all the books himself and flagged pages with controversial topics and was going to inform parents of those pages and skip content in class: this was highly appreciated by parents and the extra work recognized. Discussion ended with an awareness of doing more research on options, maybe pooling community, and continuing discussion.
- VIII. Next Meeting: Eric motioned for Nov. 1st at 6:30pm, to help not be so late, for the next meeting. Darcy seconded. Motion past.
- IX. Adjournment: Eric motioned to adjourn at 9:00pm, Darcy seconded, motion past.

The Lake and Peninsula School District
Regular Local School Advisory Committee Meeting
Date October 6, 2022 Time 4 PM
Chignik Lake, Alaska

CALL TO ORDER

The Regular Meeting of the Chignik Lake LSAC was called to order by Nina Garner at 4:09 PM at Chignik Lake School in Chignik Lake, Alaska.

ROLL CALL OF LSAC MEMBERS

Clinton Boskofsky
Nina Garner

INTRODUCTION OF VISITORS

Barbra Donachy
Jacob Chapman
Melody Wiggins
Oxcenia Bereskin
Jeremiah Isenberg
Natalie Lind

APPROVAL OF AGENDA

Motion: Moved by Nina, Seconded by Clinton to approve Agenda as presented.
Vote: Voice vote; all in favor; motion approved.

APPROVAL OF PREVIOUS MINUTES

Motion: Moved by Nina, Seconded by Clinton to approve minutes as presented.
Discussion: None
Vote: Voice vote; all in favor; motion approved.

REPORTS

Old Business

1. Three LSAC seats open. Barbra approached parents and other community members about filling the seats. Miranda Lind, Natalie Lind, and Marty Takak all agreed to be appointed.
Clinton made a motion to appoint the three volunteers. Nina seconded. Voice vote; all in favor; motion approved.

New Business

1. Clubs -We've hosted a beading club and a chess club before. Are there any requests or ideas for other student clubs? How about a board game club? We'll also ask the students.

2. Volleyball – students have been practicing during PE. All students are learning more rules and bettering their game. Four students were going to join another school to play in the jamboree, but it looks like we will have a coach. The team will travel 10/16 – 10/18 to Levelock for the Jamboree.
3. Night Gym – We have 10 hours to spend per week. Five from LPSD and the other five funded by BBNHC. We have no attendant. Multiple parents can apply for the job if they want to split the duties.
4. Jeremiah Experiencing Out – Students are able to take work experience and apply it to a standard. 75 hours = ½ credit and 150 hours = 1 credit. Jeremiah worked this summer at the office. He presented his experience working this summer and what he gained from this experience.

Principal's/Head teacher's report:

Attendance challenge. All students who are here on time and are here all day earn a raffle ticket. At the end of the month there will be monster cookies raffled off to encourage school attendance. We are in count now: October 3 -20. JOM funded a plane ticket to bring out a teacher for remedial instruction. Miss Riss will be flying here on October 22 and stay for two months. Nina wanted to know if she could stay longer. She is welcome to, but has other commitments after winter break.

Teacher reports

1. Preschool: 2 students in preschool. First week is welcoming week. Students oriented to classroom and learning to identify their names. This week they are learning to write labels. They are learning positional words: up, down, over, and under. They are working on physical motions. They are learning about patterns and today made a rainbow.
2. Primary: 7 students attending, Nina still providing aide assistance in the morning, happy to have close levels working with each other, MAP testing was completed and the results are guiding instruction. Students are getting used to routines. We are using the new science curriculum – Mystery science. Our first studies were on animal adaptations and weather. Besides the normal curriculum – students also participated in week-long Yupik dance classes.
3. Intermediate: My name is Melody Wiggins. I am new to the Lake this year. This year I will be teaching the upper elementary, levels 3-6. Currently I have four students in my classroom and I am looking forward to spending this school year with them. We spend the morning doing Math and Reading, and do our other subjects in the afternoon. Our class participated in the cultural dance week last week. Right now, my students are learning to sew with a sewing machine and will sew their own Kuspuk by the end of December.
4. Secondary: Four students are in Distance classes. Jeremiah is hoping to graduate. Everyone has set personal goals to accomplish this year. Oxcenia is seeking to learn enough Russian to hold a conversation with another Russian-speaker by the end of the year, and to participate in a Health Careers Camp with AlaskaAHEC (Area Health Education Center). Jeremiah is working to learn enough Japanese to hold a conversation

with another speaker of Japanese by the end of the year. Alex is prioritizing graduation requirements. Dante is hoping to clock 100 hours of time on the aviation simulator in the commons, and to utilize some training hours his father arranged for him to train with an aviation company in Anchorage. Courtney's goal is to write a 50,000-word novel by writing a minimum word count of a few hundred words each school day. Several students have applied to CTE, Dante was accepted to the first round of intensives in the Welding 1 class in Naknek. We are waiting to hear about the acceptance results for the second round of intensives. We're all working on making friction fire sets. Everyone wants to play volleyball, we've been training for it, watching videos to learn technique and rules, but mostly they're just excited to play around.

5. Student Government Report: Melody Wiggins is the student government sponsor this year. Students will host a Halloween Party. They have ordered supplies needed for the event. It is tentatively scheduled for Monday 10/31. The students have been cleaning up the itinerant apartment in order to earn the rent as a fundraising activity.

FUTURE AGENDA ITEMS AND SET MEETING DATE

Elections

PowerSchool logging in as a parent

November 10, 2022 @ 4pm

ADJOURNMENT

Motion: Moved Nina, Seconded by Clinton to adjourn.

Vote: Voice vote; all in favor; motion approved

Meeting adjourned at 4:42 PM.

Minutes passed and approved this 10th day of November, 2022 by the Chignik Lake Local School Advisory Committee.

The Lake and Peninsula School District

Regular Local School Advisory Committee Meeting

Date: October 6th, 2022

Time: 5:00 p.m.

LSAC AGENDA

- I. **Call to Order:** 5:05 p.m.

- II. **Roll Call of LSAC Members**
 1. Donna, Kennisha, Dana, Dan, Audrey
 2. Absent: Jennifer (excused)

- III. **Introduction of Visitors**
 1. Taryn Williams (teacher), Megan Maloney (teacher), McKenna Conselyea (teacher), Jim Dube (principal), Chris Kosbruk (parent), Ty Kosbruk (student), Angelina Phillips (substitute employee, temporary maintenance)

- IV. **Approval of Agenda**
 1. Dana mentions that we need to add “counting ballots”
 - a) Audrey motions, Kennisha seconds

- V. **Approval of Previous Minutes**
 1. Donna motions to approve, Dana seconds

- VI. **Old Business**
 1. Late start culture days
 - a) Curt & Thomas were suggested as someone who can make drums; we’ll reach out and ask.
 2. Artist-in-Residence
 - a) Taryn explained the grant process and asked for ideas.
 3. Alaska Resource Education
 - a) It sounds like there is support for this, if someone chooses to pursue it.
 4. Culture Grant
 - a) We’re going to apply to use the funds for culture kits presented by Diane Selanoff with the Chigniks
 5. Child Find

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

- a) Becca will be coming to do screenings; you'll only here from her if there's a concern or if you'd like to receive the results either way
- 6. Memorial for Bertha
 - a) The memorial is still planned for Friday, we'll discuss ideas for the tribute there.

VII. New Business

- 1. Migratory Bird Calendar
 - a) Congratulations to Analise and Devin, who were both selected for the state-wide calendar!
- 2. Sports Update
 - a) McKenna said that XC went really well and everyone finished
 - b) Megan shared that volleyball just started and students will be traveling to Levelock October 16th-18th
- 3. Halloween Carnival
 - a) The carnival is planned for Monday the 31st; students will come in the day before to set up
- 4. Club Application
 - a) We're looking for folks who are interested in running a club for the younger kids; McKenna could do it, but it still looking for ideas
- 5. Counting ballots
 - a) We elected LSAC members for seats A, D, and E.

VIII. Principal's Report

- 1. Jim shared that parents can get on PowerSchool and he'll be around to show people how, if they're interested.

IX. Teacher and Aide reports

- 1. Audrey shared the PreK has been working through their cultural kits
- 2. McKenna shared about how the first month of school has been going; she thinks the kids are wonderful and it's been a smooth transition
- 3. Megan shared that they're working through some interdisciplinary projects in science and social studies
- 4. Taryn shared that students have been traveling but also working a lot; they've made great progress so far this year!

X. Community Comment

XI. Future Agenda Items

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

XII. Adjournment

Chignik Lagoon LSAC Meeting 11/1/2022 **Minutes**

Attendees: Sara Erickson (teacher), Jim Dube (Principle), Jolene Tupuoli (LSAC member), Jennie Grunert (LSAC member). Rhonda Gregorio (LSAC member) called in at 1614.

- Meeting called to order at 1608 by Jolene
- Jennie motioned to approve the agenda. Jolene 2nd the motion. Agenda approved as is with a vote 2-0.
- Rhonda made a motion to approve the minutes from the October 17th. Jennie 2nd the motion. October 17th minutes approved 3-0 vote.
- Principle Comments
 - No visits in December
 - District asks for feedback from LSAC- federal funds available for learning loss during the pandemic. Geared towards core curriculum. Jim is unsure the dollar amount at this time.
- Teacher Comments
 - Sara has butterflies in her classroom
 - Teacher inservice coming up
 - MAPS testing in January and April
 - State testing results come in next week
- Indian Policy and Procedure
 - Share public meeting or communication with Laura
- LSAC training in December by the LPDS board
- LSAC Elections
 - Purpose of LSAC is to give feedback from the community
 - Action- set the calendar
 - Elections is for November 18th at the high school 1-2pm. Nancy will have the high school kids help
 - Email information to parents as well as have CLVC send to community and post it publicly at Post Office, village office and school
- Air Taxi
 - New process to approve air carriers to fly students and staff
- LJ Memorial Fundraiser- LSAC take the lead on coming up with fundraiser for this
- Next meeting is set for 11/30 at 4pm.
- Jennie motioned to adjourn meeting. Rhonda 2nd the motion. Meeting adjourned at 1658.



Date: December 13, 2022
To: Lake and Peninsula School Board
From: Kasie Luke, Superintendent
Re: Report, December 13, 2022

2022 Fall Semester Overview

Board Guidance / Participation – Its an honor to work with our School Board. Each individual member’s willingness to do what is needed never ceases to amaze me. Their commitment to the students of LPSD and to each of our communities is relentless.

Celebrating Excellent Teachers – Our 2022-2023 Marigolds keep blossoming throughout the District. Chosen or not, we know who our marigolds are – it is these amazing educators who make up the backbone of LPSD and define “who we are.” A huge thank you goes out to our 2022-2023 award winners, Mrs. Barbra Donachy, Mr. Brandon Hummel, Ms. Taryn Williams, Mrs. Marli Nikolaus, Ms. Dana Wolff, Mr. Jeff Hagen and all those who were nominated!

Enrollment – While districts across the State have struggled with significant decreases in enrollment, LPSD has not dropped a significant amount (FY22 we had 349, FY23 we have 326). Several of our schools are growing rapidly with Meshik School at 29, Newhalen at 75 students (+11 preschoolers). Unfortunately, the Chignik Bay and Pilot Point Schools have closed due to low enrollment this year.

72

Igiugig Duplex – Our 5th largest site (26 students), Igiugig’s duplex project has been all but completed thanks to an AHFC housing grant and support of funds from Lake and Pen Borough. Igiugig was in need of a third teacher and more classroom space.

Cross Country Success - LPSD has a lot of young athletes who have represented us at the State level this year in Cross Country. This year’s LPSD State qualifiers from Port Alsworth and Newhalen represented the district well - Ellah Wardell
Ali Voran, Aileen Lester, Pagan Lester, Noah Davis, Keilan Wassillie

Volleyball Success - Congratulations to the Tanlaian Lynx, Alaska’s Mix 6 Alaska State Champions for the second year in a row! Thank you for being positive representatives for LPSD and working hard as a team; Daniel Wardell, Ellah Wardell, Alianna Voran, Sam Fowler, Sam Smith, Brielle Lorentzen, Teagann Smith, Noah Opland, Mikiah Lorentzen, and Jordan Alsworth.

BBRCCTE – Our BBRCCTE Team has grown and so have the courses that are being offered. We are so incredibly grateful for the collaboration and consistent growth of CTE opportunities for students in LPSD and in our region. We have had a total of 14 in person and blended courses offered just this semester in Nakenk/King Salmon, Dillingham, and Palmer.

Mother Nature - We have had high winds storms, many earthquakes, less cold temperatures than this time last year, yet more snow fall, and I am very impressed by how our staff across the District have overall an outstanding attitude about the struggles we face because of the weather and they keep on even in the adverse situations.

Funding – While we still have not received a significant increase in the base student allocation, we will keep fighting for State funding in the upcoming legislative session. With CARES Act monies mostly expiring in the upcoming year, we are looking at creative ways to combat spending through our fund balance during times of brutal inflation, and very little support from our State. We have chosen to dip into the Lake and Pen Borough endowment monies to support our current efforts.

73

Online Educational Offerings - We continue to offer educational offerings in LA and Math for our small schools and many online opportunities for all LPSD students. We went this route out of necessity for direct instruction for students with a certified english/language arts teacher. While we are constantly striving to improve our practices, we are grateful for the consistency of Mr. Christian Meneskie and Mrs. Marli Nikolaus as our online educators.

Katmai & Alyeska Inservice - We have been so fortunate to have carried out two inservices this fall through Literacy grant monies after two years of delayed full in-person inservice events. What an energy our staff brought with them as we gathered in the best interest of growing our educational practice to better ourselves to better serve our students. It was amazing to have everyone together. We could not have done it without Kate Cornell, Nicole Metzgar, and Theresa Wilson.

Mission & Vision Revisions - Our School Board is working on revisions of the LPSD Mission and Vision Statement. Although not finalized yet, it is a step in the right direction as we look ahead at strategic planning and future endeavors within the District.

Subsistence Calendar - 72.6% (as of December 12, 2022) of our 106 survey participants responded in positive favor of our Subsistence Calendar. This is year 6 since we have adopted a shortened school year.



THE LAKE AND PENINSULA SCHOOL DISTRICT

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



December 5, 2022

To: Lake and Peninsula School Board
From: Tim McDermott

Re: Maintenance Report

With the month of December upon us the Maintenance Department is grateful for the unseasonably mild temperatures. During November the two traveling maintenance personnel, Carl Adams and Marc Gibbs, were able to spend a total of 29-man days in the field. Together with site-based personnel this Maintenance team worked at Levelock, at Port Heiden, at Pilot Point, at Newhalen, and at Chignik Bay. The Maintenance Department continues to be dependent on the principals and head teachers throughout the district for the organization and supervision of operational maintenance utilizing site personnel and local resources. Appreciation to the head teachers and principals for their communications with the Maintenance Department that are critical to this effort.

Internally, work continues on accumulating and reporting of energy data, providing support related to CIP eligibility and priorities, health, safety, training, and compliance requirements.

As Christmas break approaches, (two weeks to go until a well-deserved break for the students and staff at the halfway mark), the Maintenance Department urges that everyone living, working, using, and going to school at LPSD continue to be conscious of the facilities and diligent about following the procedures for reporting data and

requesting maintenance. This extends to the communities. It is bound to get colder and the days shorter over the course of this month. Please be prepared. The Maintenance contact remains the same, email to maintenance@lpsd.com with as much information as possible, make/model numbers, picture(s) if possible, and a brief description of the problem or request, office phone, usually a message, 907-268-640, ext. 228, or by cell phone contact to Tim McDermott, 907-469-0460. Thank you for your patience, support, and communication.

Date: December 13, 2022
To: LPSD School Board Members
From: Kate Cornell and Nicole Metzgar
Re: December Curriculum Report

Professional Development

Power Hour Tuesday, November 15: November's Power Hour focused on giving teachers time to work on their mandatory training. These trainings are done yearly in order to make sure all are aware of professional responsibilities in regards to things like bloodborne pathogens, mandatory reporting, etc.

Late Start Monday, December 5: Late Start this month focused on PowerSchool updating for end of quarter reports, completing mandatory training. Ms. Marjorie Waggoner also had a meeting with the SPED team.

Power Hour Tuesday, December 20: Professional time for end of semester activities. No formal LPSD PD training.

January 2023 Tutor and Student Teacher Training, Jan. 6 -Jan.9: Our partners, Chugach School District, have once again opened their doors for us to use their Voyage to Excellent facility to room, board, and train tutors and student teachers new to LPSD for the Spring semester. New personnel will fly in on January 6th, train in the SBS system on the 7th, shop on the 8th, and fly out to sites on January 9th. As of now, we will have 5 student teachers and 5 tutors in our schools for spring semester.

2023 RTI/MTSS Effective Instruction Conference Jan 21, and 28-29: Over the past 2 years, this was a remote conference that many LPSD staff could zoom in to attend from their different sites. Because the conference is going back to in-person and face-to-face this year, LPSD is excited to be sending 20 teachers to attend the in-person conference Jan 28-29 and the virtual conference on Jan 21 will be made available to any teacher, principal, tutor, or classified staff that is interested in attending.

Here is some information about the conference: *Supporting ALL Kids: The multi-tiered system of support (MTSS) framework is designed to help schools identify struggling students early and intervene quickly. MTSS supports all students with excellent core instruction, targeted, research-based interventions, and ongoing data collection. The goal is for students to receive timely intervention to help them meet learning targets, instead of waiting for them to receive failing grades.*

More information about this annual conference can be found here: [2023 RTI/MTSS Effective Instruction Conference](#)

Curriculum

CTE for HS Credit: Kate, Cassie and Nicole were able to meet with Zach Stenson, Justin Zimin and Misa Webber to strengthen the LPSD and CTE for HS Credit partnership. BBRCTE is continually monitoring and adjusting their courses to best support students and a rigorous learning experience. We appreciate the ongoing conversations between LPSD and BBRCTE that keep this partnership up to date and progressive. LPSD will continue to offer .50 credits for the 1 week intensive courses students attend in person. Feedback from students, staff and communities have been overwhelmingly positive.

LPSD will also be awarding HS credit for virtual courses sponsored and approved by BBRCTE:

- 2 week Summer Independent Study **Commercial Fishing**– 1.0 credits
- Self-Paced Virtual **Driver's License Prep**– .25 credits
- Semester Long Virtual **Small Engine Repair**–.50 credits
- Semester Long Self-Paced Virtual **NCCER Core**– .50 credits
- Semester Long Self-Paced Virtual **Ground School**–.50 credits
- Semester Long Self-Paced Virtual **Intro to Aviation**–.50 credits
- Semester Long Self-Paced Virtual **NCCER Electrical I**–.50 credits
- Half-Semester Virtual **Intro to Maritime**–.25 credits
- In person **Board of Fish/Online Cultural Arts Classes**—in progress & TBD

Culturally Responsive Teaching: “Culture in the Classroom, Standards, Indicators, and Evidence for Evaluating Culturally Responsive Teaching” published by Southeast Regional Resource Center (SERRC) Alaska’s Educational Resource Center was sent out to all teachers this fall as a personal tool to self reflect on their culturally responsive teaching practices. Next semester, we are looking forward to using late start Monday PD time to explore unique ways teachers around LPSD are implementing these cultural standards. This tool is a great resource to use when discussing Culturally Responsive Teaching, and we wanted to share it with you for your records and reference. (See attachment).

Science Curriculum Update: Teachers are working on moving through standards and using the plethora of materials that were sent out for labs at the start of the year. There are always growing pains when starting a new curriculum, and we are so grateful to have the staff that we have who are providing constant feedback on how we can provide more and better PD as the year moves along.

Technology and Social Studies Standards: During October Inservice, teachers had an open conversation about technology and social studies standards to gather information about the strengths and weaknesses of teaching and evaluating the standards. There were a range of thoughts regarding social studies, but the bottom line is that teachers want more depth and less breadth when it comes to the standards. One thought was to look at teaching it thematically instead of chronologically, or keep it chronological, but add themes to keep the depth. It will be interesting to see where the conversation goes in the coming months.

Distance Classes

Mr. Meneskie and Mrs. Nikolaus continue to prove that they are a dynamic online teaching team. Teaching and learning online is challenging at best, and our students are proving that they are up to the challenge. On the whole, their scores on their homework have been higher than last year, more assignments have been turned in than last year, and participation in class whether reading, answering questions, or asking questions is higher than last year as well. Thank you for supporting our online program and the work that goes into providing a stellar education for our students!

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

CULTURE IN THE CLASSROOM[®]

Standards, Indicators, and Evidences for Evaluating Culturally Responsive Teaching



A publication of SERRC - Alaska's Educational Resource Center

CULTURE IN THE CLASSROOM®

Standards, Indicators, and Evidences for Evaluating Culturally Responsive Teaching

A PUBLICATION OF SERRC - ALASKA'S EDUCATIONAL RESOURCE CENTER



Southeast Regional Resource Center (SERRC) Project CREATE was funded by an Alaska Native Education Program Grant, CFDA 84.356; OESE, U.S. Dept. of Education, Award #S356A120021-13.

www.serrc.org

www.culturallyproficientschools.org

Culture in the Classroom® is a registered trademark of Southeast Regional Resource Center, Juneau, Alaska.
Copyright© 2015 Southeast Regional Resource Center.
All rights reserved, including reproduction of this material in whole or part any form, without prior written permission of SERRC.

PROJECT CREATE STAFF

Gerry Briscoe - Director
Martha Gould-Lehe - Cultural Specialist
Dan Henry - Educational Specialist
Marianne Shealy Dobbs - Educational Specialist

SERRC Juneau Office
210 Ferry Way
Juneau, AK 99801
(907) 586-6806

SERRC Anchorage Office
805 W. 3rd Avenue
Anchorage, AK 99501
(907) 349-0651

For additional resources visit:

www.culturallyproficientschools.org



CONTENTS

Overview	3
Acknowledgements	4
Cultural Standards Map.....	5
Cultural Standards	6
Cultural Standard A Overview	7
Cultural Standard A Indicators and Rating Scale	8
Cultural Standard B Overview	14
Cultural Standard B Indicators and Rating Scale	15
Cultural Standard C Overview	20
Cultural Standard D Overview	21
Cultural Standard D Indicators and Rating Scale	22
Cultural Standard E Overview	24
Cultural Standard E Indicators and Rating Scale	25



OVERVIEW

Research has established the importance of cultural proficiency in improving students' academic and behavioral outcomes. Effective educators recognize that culture influences their actions as well as the thoughts and behaviors of their students (Nuri-Robins, Lindsey, Lindsey & Terrell, 2012). To ignore the impact of one's culture is to ignore the opportunities and challenges within the instructional teaching and learning environment. Culturally responsive teaching practices can assist educators in bridging differences in language, heritage, race, socio-economic status, trauma history, and ability. As a result, educators are realizing the need to intentionally focus on identifying effective methods for developing culturally responsive practices.

Cultural proficiency is a mindset. When considered this way, it becomes an active, evolving journey that school leaders and educators undertake to cross philosophical barriers toward thoughtful and reflective school change. Systematic change has the best chance of creating and sustaining learning environments where students achieve and realize their full educational potential, and educators can self-reflect to ensure their beliefs and attitudes are free of bias.

Culture in the Classroom: Standards, Indicators and Evidences for Evaluating Culturally Proficient Teaching was created for the purpose of self-reflections and continuous improvement by teachers, and for evaluation and feedback by evaluators.

This document was developed as part of SERRC's Project CREATE to develop and support a teacher evaluation framework aligned with research-based instructional models such as Marzano's Art & Science of Teaching, and Danielson's Framework for Teaching. Project CREATE has elaborated on the Alaska Cultural Standards for Educators to develop indicators and evidences upon which teachers can be evaluated for culturally- responsive instruction.

Culture in the Classroom complements other state standards by orienting the school community to its role in helping students become responsible, capable, and whole human beings. Culture in the Classroom emphasizes a strong connection between what students experience in school, and their lives out of school, by providing in-depth, experiential learning in real-world contexts.

School Districts and personnel will find this publication useful in assisting educators in the teacher evaluation process. It provides examples of what culturally responsive instruction and practice could look like. Teachers will also find it helpful in planning for meaningful, effective lessons, activities, and strategies that meet the cultural standards for educators.

This document applies to all evaluation and instructional frameworks, and is inclusive of all cultures. Evidences and indicators are broad enough to allow for each teaching site to localize activities, lessons, and practices to fit their specific and unique needs.

ACKNOWLEDGEMENTS

On behalf of Southeast Regional Resource Center (SERRC), and Project CREATE we take great pleasure in thanking the consultants who worked with Project CREATE staff to create the cultural descriptions, indicators, and evidences.

CONSULTANTS:

Sperry Ash – Educator: Cultural Specialist: Nanwalek
Kris Busk - Coordinator of Instructional Support: Bering Strait School District
Barbara Cadiante-Nelson- K-12 Native Student Success Coordinator and Grant Administrator for Title VII: Juneau School District
Carol Gho – Retired Math Professor; Cultural Consultant: Fairbanks
Daniel Greenwood – Educator: Anchorage School District
Sonta Hamilton-Roach - Educator: Iditarod School District
Nedra (Jana) Harcharek – Director Inupiaq Education Department: North Slope Borough School District
Esther A. Ilutsik- Director of Yup'ik Studies: Southwest Region School District
Janice Littlebear – Retired Educator; Lead Mentor-Curriculum Developer Alaska Statewide Mentor Project University of Alaska Statewide
Megan Mickelson – Cultural Integration Specialist: Kodiak Island Borough School District
Stacey Paniptchuk – Educator: Bering Strait School District
Susan Paskvan – Native Language Coordinator: Yukon-Koyukuk School District
Nita Reardon - Retired Educator; Cultural Consultant: Homer
Nita Towarak - Retired Educator; Cultural Consultant: Unalakleet

SERRC would also like to thank the Advisory Board Members for their diligent and hard work in providing advice, guidance, resources, and support to develop, implement, and sustain the project's work.

PROJECT CREATE ADVISORY BOARD MEMBERS:

Sheryl Weinberg – Executive Director, Southeast Regional Resource Center
Clarence Bolden, Retired North Star Borough School District Human Relations Director
Walkie Charles, PhD, Assistant Professor of Alaska Native Language Program and Linguistics, University of Alaska Fairbanks
Sonta Hamilton-Roach, Educator, Iditarod School District
Mary Huntington, Principal, Bering Strait School District
Aaron Iworriagan, School Board Member, Bering Strait School District
Alberta Jones, Assistant Professor of Education, University of Alaska Southeast
Chris Simon, Rural Education Coordinator, Alaska Department of Education and Early Development
Nita Towarak, Retired Educator, Unalakleet
Carl White, Special Assistant to the Superintendent, Bering Strait School District

Standard A: Culturally-responsive educators incorporate local ways of knowing and teaching in their work.

Standard B: Culturally-responsive educators use the local environment and community resources on a regular basis to link what they are teaching to the everyday lives of the students.

Standard C: Culturally-responsive educators participate in community events and activities in appropriate and supportive ways.

Standard D: Culturally-responsive educators work closely with parents to achieve a high level of complementary educational expectations between home and school.

Standard E: Culturally-responsive educators recognize the full educational potential of each student and provide the challenges necessary for them to achieve that potential.

Cultural Standards and Indicators for Teacher Evaluation

<p>Cultural Standard A Culturally responsive educators incorporate local ways of knowing and teaching in their work.</p>	<p>Cultural Standard B Culturally responsive educators use the local environment and community resources on a regular basis to link what they are teaching to the everyday lives of the students.</p>	<p>Cultural Standard D Culturally responsive educators work closely with parents to achieve a high level of complementary educational expectations between home and school.</p>	<p>Cultural Standard E Culturally responsive educators recognize the full educational potential of each student and provide the challenges necessary for them to achieve that potential.</p>
<p>CA1 The educator plans lessons that incorporate knowledge of students' cultural background/practices into the teaching of content.</p>	<p>CB1 The educator has a planning process that incorporates the linking of the local environment, community resources, and issues to instructional content.</p>	<p>CD1 The educator plans culturally sensitive ways to build relationships with parents/guardians to achieve complementary expectations of students.</p>	<p>CE1 The educator plans for academic rigor that will challenge each student regardless of cultural background.</p>
<p>CA2 The educator integrates and connects traditions, customs, values, and practices of the students when interacting with new content.</p>	<p>CB2 The educator engages students in learning experiences that integrate the local environment, community resources, and issues when interacting with content.</p>	<p>CD2 The educator communicates with homes to better understand the student's educational needs, concerns, and strengths.</p>	<p>CE2 The educator provides rigorous learning opportunities for students that combines higher order thinking skills and student autonomy (from teacher-directed to student-directed).</p>
<p>CA3 The educator uses the students' cultural traditions, customs, values and practices when designing the classroom environment.</p>	<p>CB3 The educator reflects on the effectiveness of using the local environment, community resources, and issues to help students connect content to their daily lives.</p>		<p>CE3 The educator demonstrates value and respect for all students of all cultures and challenges them to strive for educational excellence.</p>
<p>CA4 The educator uses students' traditions, customs, values, and practices to engage them in their learning.</p>	<p>CB4 The educator seeks guidance regarding the local environment, community resources, and issues and how it connects to the everyday lives of the students</p>		<p>CE4 The educator reflects on student performance based assessments, both formative and summative to identify areas for academic rigor.</p>
<p>CA5 The educator reflects on the effectiveness of applying their knowledge of students' traditions, customs, values, and practices when teaching.</p>			
<p>CA6 The educator seeks guidance regarding knowledge about and use of students' traditions, customs, values, and practices when teaching.</p>			

Cultural Standard A

Cultural Connections

A. Culturally-responsive educators incorporate local ways of knowing and teaching in their work.

Description of the Standard:

Cultural Standard A addresses incorporating knowledge of students' culture into an educator's pedagogical practice. Educators should strive to know about the cultural background and heritage of the students they teach. The educator uses this knowledge in their teaching practice to engage and anchor students in their learning. Knowledge of students' background and heritage should guide the choices educators make about strategies and practices they use with their students.

Focus Statement	Desired Outcome
The educator uses students' cultural traditions, customs, values, and practices in their teaching.	Educators are guided by their knowledge of students' background and heritage when making decisions about strategies and practices they will use in their teaching.

Indicator #	Cultural Indicator	Reflection Question
CA1	The educator plans lessons that incorporate knowledge of students' cultural background/practices into the teaching of content.	How will I include more cultural traditions, customs, values and practices of the students in my classroom when I plan?
★CA2	The educator integrates and connects traditions, customs, values, and practices of the students when interacting with new content.	How will I incorporate the local traditions, customs, values and practices when teaching new content?
★CA3	The educator's uses the students' cultural traditions, customs, values and practices when designing the classroom environment.	What can I do to make my classroom environment more representative of the culture(s) of my students?
★CA4	The educator uses students' traditions, customs, values, and practices to engage them in their learning.	What more can I do to use the cultural traditions, customs, values, and practices of my students to effectively engage them?
CA5	The educator reflects on the effectiveness of applying their knowledge of students' traditions, customs, values, and practices when teaching.	What evidence do I have that incorporating the students' culture into my lessons is effective?
CA6	The educator seeks guidance regarding knowledge about and use of students' traditions, customs, values, and practices when teaching.	How and from whom will I seek advice for the appropriate use of students' traditions, customs, values, and practices in my teaching?

87

★ Denotes indicators that can be observed in the classroom.

Indicator #	
CA1	The educator plans lessons that incorporate knowledge of students' cultural background/practices into the teaching of content.
Desired Outcome	
Educators' plans include references and/or activities and assignments that connect to students' backgrounds and heritage for the purpose of improving student achievement and increasing student engagement.	
Example Evidences of Planning	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator's unit plans include specific activities and assignments that connect students' backgrounds and heritage to the content. <input type="checkbox"/> Educator can show evidence of data collection, related to students' backgrounds and heritage. (i.e. parent surveys, student bios, etc.) <input type="checkbox"/> Educator analyzes data collected about students' backgrounds and heritage and uses it for planning. <input type="checkbox"/> Educator planning includes scheduling of community members to support connecting students' backgrounds and heritage to the content. <input type="checkbox"/> Educator can explain the process used to gather information about students' cultural heritage and backgrounds. <input type="checkbox"/> Educators incorporate information gathered about students' cultural backgrounds into written lesson plans. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator's plans do not incorporate knowledge of students' cultural background(s)/practices into the teaching of their content.	The educator incorporates knowledge of students' background into the planning process, however there isn't a statement of how the activity, lesson, or reference will connect to the content.	The educator incorporates knowledge of students' background into the planning process, and there is a statement of how the activity, lesson, or reference will connect to the content.	The educator's plans use the students' cultural background(s) in unique and creative ways to make connections to the content.

Indicator #	
★CA2	The educator integrates and connects traditions, customs, values, and practices of the students when interacting with new content.
Desired Outcome	
Students make connections between their cultural backgrounds and new content.	
Example Student Behaviors	Example Educator Behaviors
<ul style="list-style-type: none"> <input type="checkbox"/> Students discuss their traditions, customs, values, and practices and how it relates to new content. <input type="checkbox"/> Students are highly engaged. <input type="checkbox"/> Student artifacts demonstrate cultural connections to the content being taught. <input type="checkbox"/> Students can explain how the content connects to their cultural background and heritage. 	<ul style="list-style-type: none"> <input type="checkbox"/> Educator uses previewing activities and or relevant "hooks" to help students make connections between content and their traditions, customs, values, and practices. <input type="checkbox"/> Educator involves community guests to illuminate connections between content and the students' traditions, customs, values, and practices. <input type="checkbox"/> Educator can describe how cultural connections within the unit contribute toward understanding of the content. <input type="checkbox"/> Educator integrates cross-curricular cultural connections to content. <input type="checkbox"/> Educator asks questions of students that require students to make inferences between their cultural background and content.

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator's use of cultural traditions, customs, values, and practices was not appropriately connected to the introduction of new content.	The educator makes cultural connection(s) to the content but the majority of the students cannot state how the connection relates to their cultural traditions, customs, values, and practices.	The educator makes cultural connection(s) to the content and the majority of the students can state how the connection relates to their cultural traditions, customs, values, and practices.	The educator makes cultural connections to the content in unique and creative ways so that all students were able to state how the content connects to their cultural backgrounds.

Indicator #	
★ CA3	The educator uses the students' cultural traditions, customs, values and practices when designing the classroom environment.
Desired Outcome	
Students can recognize representation of their culture in the physical environment of the classroom	
Example Student Behavior	Example Educator Behaviors
<ul style="list-style-type: none"> ❑ Students can describe how their traditions, customs, values, and/or practices are represented in the classroom, i.e. work products, posters, routines, etc. ❑ Students can explain how the classroom environment makes them feel comfortable, safe, included, valued, and respected. 	<ul style="list-style-type: none"> ❑ Educator involves members of community to participate in classroom design. ❑ Educator displays interpretations and/or cultural products of student work that reflect the students' traditions, customs, values, and practices. (student work) ❑ Educator incorporates the traditions, customs, values, and practices of students represented in the classroom in their visual displays and decor. (i.e. posters) ❑ Educator includes the traditions, customs, values, and practices of students into the development of classroom routines and rules. ❑ Educator provides cultural resources on a regular basis, i.e., books, web sites, brochures, speakers, that students can access.

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator's use of students' cultural traditions, customs, values and practices in the design of the classroom environment was not used appropriately.	The educator uses cultural knowledge of students' cultural traditions, customs, values and practices in the design of the classroom, but the majority of students cannot recognize representation of their culture in the physical environment of the classroom.	The educator uses cultural knowledge of students' cultural traditions, customs, values and practices in the design of the classroom, and the majority of students can recognize representation of their culture in the physical environment of the classroom	The educator uses knowledge of students' cultural traditions, customs, values and practices in unique and creative ways in the design of the classroom, and all students recognize representation of their culture in the physical environment of the classroom.

Indicator #	
★CA4	The educator uses students' traditions, customs, values, and practices to engage them in their learning.
Desired Outcome	
Students are highly engaged and motivated to learn as a result of connections to their traditions, customs, values, and practices.	
Example Student Behavior	Example Educator Behaviors
<ul style="list-style-type: none"> <input type="checkbox"/> Students participate in activities that incorporate their traditions, customs, values, and practices with learning content. <input type="checkbox"/> Students can tell how making cultural connections to content is engaging. <input type="checkbox"/> Students' non-verbal body language expresses engagement. 	<ul style="list-style-type: none"> <input type="checkbox"/> Educator uses activities related to traditions, customs, values, and practices of the students in their class, i.e. music, language, foods, etc. <input type="checkbox"/> Educator demonstrates awareness of the nonverbal communication appropriate to the customs of the students in their classroom. <input type="checkbox"/> Educator has discussions with students about topics in which they are interested. <input type="checkbox"/> Educator builds student interests into lessons.

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator does not use students' traditions, customs, values, and practices to engage students with the content.	The educator uses the students' traditions, customs, values, and practices, but the majority of students do not display engagement and/or motivation to learn.	The educator makes connections between the students' traditions, customs, values, and practices, and the majority of the students are engaged and motivated to learn.	The educator uses cultural connections to students' traditions, customs, values, and practices in unique and creative ways so that all students are engaged and motivated to learn.

Indicator #	
CA5	The educator reflects on the effectiveness of applying their knowledge of students' traditions, customs, values, and practices when teaching.
Desired Outcome	
Through reflection, educators can identify ways to become more culturally responsive in their teaching.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator identifies this indicator as an area for personal growth. <input type="checkbox"/> Educator documents the steps they have taken toward personal growth in this indicator. i.e.. logs, journals, actions plans, etc. <input type="checkbox"/> Educator identifies observable measures that would demonstrate growth in this indicator. i.e. benchmarks, timelines, student data. <input type="checkbox"/> Educator identifies a goal(s) for this indicator. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator lacks reflection on his/her teaching and therefore does not identify ways to become more culturally responsive in their teaching.	The educator reflects on how to use students' traditions, customs, values, and practices but does not identify specific ways to become more culturally responsive.	The educator reflects on how to use students' traditions, customs, values, and practices and identifies specific ways to become more culturally responsive.	The educator reflects on how to use students' traditions, customs, values, and practices and how to adapt culturally responsive practices in order to reach all students in the classroom.

Indicator #	
CA6	The educator seeks guidance regarding knowledge about and use of students' traditions, customs, values, and practices when teaching.
Desired Outcome	
The cultural content is accurate and credible, and the delivery correctly follows cultural protocols.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> The educator understands that they need to seek out protocols for guidance in cultural knowledge. <input type="checkbox"/> The educator adheres to the cultural and intellectual property rights that pertain to all aspects of the local knowledge by citing and documenting resources. <input type="checkbox"/> The educator keeps a record of specific instances when and from whom they sought mentorship. <input type="checkbox"/> Educator consults with community members to guide and support planning that incorporates students' cultural backgrounds and heritage with the content. <input type="checkbox"/> Educator collaborates with staff when planning to incorporate students' cultural backgrounds in their teaching. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator does not seek guidance in the use of or the knowledge of students' cultural traditions, customs, values, and practices.	The educator seeks guidance in the use of cultural information relating to students' traditions, customs, values, and practices but the information used is not accurate or the delivery of the lesson does not follow cultural protocols.	The educator seeks guidance in the use of cultural information relating to students' traditions, customs, values, and practices and the information used is accurate and the delivery of the lesson does follow cultural protocols.	The educator seeks guidance and collaborates with peers and community members to ensure accurate information of cultural content in their teaching.

Cultural Standard B

Authentic Local Resources

B. Culturally responsive educators use the local environment and community resources on a regular basis to link what they are teaching to the everyday lives of the students.

Description of the Standard:

Cultural Standard B addresses the educator using the authentic environment on regular basis as a bridge to new learning. The authentic environment is the local community that all students are members of regardless of their cultural heritage. The resources available for an educator may include people, environment, businesses, and organizations (hospitals, clinics, corporations, etc.). Educators that successfully link the authentic environment with the curriculum help students develop connections between content and their everyday lives.

Focus Statement	Desired Outcome
The educator regularly uses local resources helping students make connections between the content and their everyday lives.	Students connect classroom learning to their daily lives.

Indicator #	Cultural Indicator	Reflection Question
CB1	The educator has a planning process that incorporates the linking of the local environment, community resources, and issues to instructional content.	How can I improve my planning process to be more inclusive of the local environment, community resources, and issues with instructional content?
★ CB2	The educator engages students in learning experiences that integrate the local environment, community resources, and issues when interacting with content.	What can I do to broaden my understanding of the local environment and community resources so that I can help my students interact with knowledge/content more effectively?
CB3	The educator reflects on the effectiveness of using the local environment, community resources, and issues to help students connect content to their daily lives.	What evidence do I have that incorporating the local environment, community resources, and issues are helping my students connect content with their everyday lives?
CB4	The educator seeks guidance regarding the local environment, community resources, and issues and how it connects to the everyday lives of the students.	How and from whom will I seek guidance about the appropriate use of local resources?

94

★ *Denotes indicators that can be observed in the classroom.*

Indicator #	
CB1	The educator has a planning process that incorporates the linking of the local environment, community resources, and issues to instructional content.
Desired Outcome	
Educator's plans include references and activities connecting content to the local environment.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator's plans reflect using the local environmental resources on a regular basis; i.e. speakers, field <input type="checkbox"/> Educator's plans integrate the content standards with cultural standards utilizing local resources. <input type="checkbox"/> Educator's plans reflect the use of the local environment's seasonal activities; i.e. traditional uses of resources for different seasons. <input type="checkbox"/> Educator's plans includes elements to make connections between the students and the local environment, i.e. field trips, guest speakers, out of doors, activities, etc. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator's plans do not incorporate knowledge of the students' local environment, community resources, and issues in the teaching of their content.	The educator incorporates knowledge of students' local environment, community resources, and issues into the planning process, however there isn't a statement of how the activity, lesson, or reference will connect to the content.	The educator incorporates knowledge of students' local environment, community resources, and issues into the planning process, and there is a statement of how the activity, lesson, or reference will connect to the content.	The educator's plans use the students' local environment, community resources, and issues in unique and creative ways to make connections to the content.

Indicator #

★CB2

The educator engages students in learning experiences that integrate the local environment, community resources, and issues when interacting with content.

Desired Outcome

Students make connection between their local environment, community resources, community issues and the content.

Example Student Behaviors

- Student artifacts reflect the knowledge of the local environment.
- Students demonstrate interest and engagement when using the local environment and or resources.
- Students' attitudes and or behaviors demonstrate respect for the local community resources; i.e. respecting land area, personal property, other persons, etc.

Example Educator Behaviors

- Educators' activities/ assignments facilitate making connections to the local environment and culture.
- Educator uses the local environment, i.e. out-of-doors lessons, field trips, place based investigations, etc.
- Educator organizes students to interact with the local resources being presented; i.e. groups, prepared questions, graphic organizers, etc.

Rating Scale

<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator's use of the local environment, community resources, and/or issues was not appropriately connected to the introduction of content.	The educator makes cultural connection(s) to the content but the majority of the students cannot state how the connection relates to the local environment, community resources, and/or issues.	The educator makes cultural connection(s) to the content and the majority of the students can state how the connection relates to the local environment, community resources, and/or issues.	The educator makes cultural connections to the content in unique and creative ways so that all students are able to state how the content connects to the local environment, community resources, and/or issues.

Indicator #	
CB3	The educator reflects on the effectiveness of using the local environment, community resources, and issues to help students connect content to their daily lives.
Desired Outcome	
Educator monitors effectiveness of using authentic local resources as a result of student learning.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator can explain the effectiveness of strategies used to make cultural connections. <input type="checkbox"/> Educator maintains records on how the local environment, community resources, and issues are being incorporated into lessons. <input type="checkbox"/> Educator uses informal student assessments to evaluate the effectiveness of incorporating the local cultural environment and/or resources. <input type="checkbox"/> Educator debriefs with peers, presenter, students, etc. to gain feedback on successes, challenges, or changes. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator lacks reflection on his/her teaching and therefore does not identify ways to become more effective in using the local environment, community resources, and/or issues to connect content to students' daily lives.	The educator reflects on how to use the local environment, community resources, and/or issues but does not identify specific ways connect content to students' daily lives.	The educator reflects on how to use the local environment, community resources, and/or issues and identifies specific ways to connect content to students' daily lives.	The educator reflects on how to use the local environment, community resources, and/or issues and how to adapt them to connect content to students' daily lives.in order to reach all students in the classroom.

Indicator #**CB4**

The educator seeks guidance regarding the local environment, community resources, and issues and how it connects to the everyday lives of the students.

Desired Outcome

Educator accurately uses authentic community resources and cites sources used.

Example Evidences

- Educator maintains records of their efforts to seek guidance on using authentic local resources.
- Teacher participates in continuing education courses and/or workshops that help them learn about local resources and issues.
- Educator has a mentor that shows or tells them what is the correct use of local areas and/or resources.
- Educator meets with the guest presenters in advance of their visits to preview content and/or to clarify expectations.

Rating Scale

<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator does not seek guidance in the use of or the knowledge of the local environment, community resources, and/or issues.	The educator seeks guidance in the use of cultural information relating to the local environment, community resources, and/or issues but the information used is not accurate.	The educator seeks guidance in the use of cultural information relating to the local environment, community resources, and/or issues and the information used is accurate.	The educator seeks guidance and collaborates with peers and community members to ensure accurate information of the local environment, community resources, and/or issues in their teaching.



Standard C is not mandated for evaluation since it cannot be observed in the classroom. Nevertheless, many school districts have adapted Standard C to make it a part of their teacher evaluation.



Cultural Standard C

Community Connections

C. Culturally-responsive educators participate in community events and activities in appropriate and supportive ways.

Description of the Standard:

Cultural Standard C addresses the importance of educators being connected to their students' environments, and developing relationships with the people who interact with them in those environments. Although this standard isn't part of an educator's evaluation because it isn't observable in the classroom, it is the cornerstone standard. All four of the other cultural standards depend upon the educator building a knowledge base about their students and developing meaningful relationships within the community so the educator is perceived as a contributing member who respectfully gleans knowledge about the students' "place".

Indicator #	Cultural Indicator
CC1	Become active members of the community in which they teach and make positive and culturally appropriate contributions to the well being of that community.
CC2	Exercise professional responsibilities in the context of local cultural traditions and expectations.
CC3	Maintain a close working relationship with and make appropriate use of the cultural and professional expertise of their co-workers from the local community.



Indicator #	
CD1	The educator plans culturally sensitive ways to build relationships with parents/guardians to achieve complementary expectations of students.
Desired Outcome	
Educator learns and uses culturally sensitive ways to develop relationships with all parents.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator communicates with parents in ways that are culturally responsive. (i.e. translators, web based translation of newsletters) <input type="checkbox"/> During teacher/parent interactions, parents are informed of upcoming plans, and are invited to participate. <input type="checkbox"/> Parents visit the classroom. <input type="checkbox"/> Classroom physical environment reflects an attitude that parents are welcome. <input type="checkbox"/> Parents contribute as classroom helpers, etc. <input type="checkbox"/> The educator demonstrates integrity, confidentiality, respect, flexibility, fairness, and trust when building relationships with parents. <input type="checkbox"/> Educator responds to parent requests for support, assistance and/or clarification regarding their child in a timely manner. <input type="checkbox"/> The educator uses technology to build collaborative relationships between home and school. <input type="checkbox"/> Educator can produce evidence of furthering their understanding of the culture, ie. reading material, classes, professional learning groups, etc. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator’s plans do not reflect culturally sensitive ways to build relationships with parents/guardians.	The educator plans culturally sensitive ways to interact with parents/guardians, but does not work toward building complementary expectations with the parent for the student.	The educator plans culturally sensitive ways to interact with the majority of parents/guardians, and builds complementary expectations with the parent for the student.	The educator plans ways to interact with all parents/guardians and adapts culturally sensitive strategies that support and respect families in achieving educational outcomes for students.
101			

Cultural Standard D

Home Connections

D. Culturally responsive educators work closely with parents to achieve a high level of complementary educational expectations between home and school.

Description of the Standard:

Cultural Standard D addresses the collaboration between home and school so there is mutual support for the expectations of the student. The word complementary in the standard is defined as, combining in such a way as to enhance the qualities of each other. Based on this definition, both the educator and the parent share a responsibility in communication and support of the student's educational expectations. The educator seeks parent/guardian input and acts upon their concerns so that the student's educational needs are met and supported. Educators should maintain open communication with parents regarding educational expectations for students and feedback on student progress. It is the educator's responsibility to persistently work with all parents, including those who are less involved with the educational process, to provide suggestions/resources to parents, which help promote student success.

Focus Statement	Desired Outcome
The educator works collaboratively with parents in coordinating efforts to support student expectations.	Parents and the educators cooperate to support the child's education.

Indicator #	Cultural Indicator	Reflection Question
CD1	The educator plans culturally sensitive ways to build relationships with parents/guardians to achieve complementary expectations of students.	What will I do to strengthen my relationship with parents/guardians to ensure that expectations set for students are mutually supported and understood?
CD2	The educator communicates with homes to better understand the student's educational needs, concerns, and strengths.	How will I collaborate with parents/guardians to learn about student strengths and discover areas of need or concern?

Indicator #	
CD2	The educator communicates with homes to better understand the student's educational needs, concerns, and strengths.

Desired Outcome

The educator uses information about students' backgrounds to meet student needs.

Example Evidences

- Educator's plans show multiple ways to get input from families. (family night, emails, web site, conferencing, phone calls, surveys, etc.).
- Educator seeks to continuously learn about and build upon the cultural knowledge that students bring with them from their homes and community.
- Educator plans for the needs of students who come from home environments that offer little support for schooling.
- When assigning homework, the educator takes into consideration the students' family resources.
- Educator can describe instances when he or she interacted positively with students and parents.
- Students and parents can describe positive interactions they have had with that educator.
- When communicating with the home, the educator takes into consideration family and language resources.
- Educator maintains an web-based site where assignments, upcoming events, etc are posted for student-home access.
- Educator is culturally sensitive and consistent in communicating with the home regarding expectations, progress, and/or concerns.

Rating Scale

<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator communicates with homes but does not gather information about the home environment.	The educator communicates with homes and gathers information about the home environment, and uses that knowledge to meet some students' educational needs.	The educator communicates with homes and gathers information about the home environment, and uses that knowledge to meet the majority of the students' educational needs.	The educator communicates with all home environments, and uses that information to meet the educational needs of all students.

Cultural Standard E

High-Unbiased Expectations

E. Culturally responsive educators recognize the full educational potential of each student and provide the challenges necessary for them to achieve that potential.

Description of the Standard:

Cultural Standard E addresses the belief by the educator that all children can learn. Educators support high expectations for all students by recognizing the cultural integrity and identity students bring with them into the classroom, and by reflecting on their own practices and beliefs. The educator engages students with respect, cultural sensitivity, and confidence in each student's ability to learn. Educators maintain high expectations for all students by: resisting making judgments based on stereotypes; using strategies that support all learners; and monitoring all students for achievement of the learning goals.

Focus Statement	Desired Outcome
The educator recognizes all students of all cultures can achieve and will provide rigorous academic challenges for them.	All students believe they can achieve and will strive to meet the challenges of academic rigor.

Indicator #	Cultural Indicator	Reflection Question
CE1	The educator plans for academic rigor that will challenge each student regardless of cultural background.	What will I do to better understand the full potential of each of my students in order to challenge their learning?
★CE2	The educator provides rigorous learning opportunities for students that combines higher order thinking skills and student autonomy (from teacher-directed to student-directed).	How can I guide and support all students of all cultures to demonstrate higher order thinking skills and develop student autonomy?
★CE3	The educator demonstrates value and respect for all students of all cultures and challenges them to strive for educational excellence.	How can I cultivate a classroom environment that encourages all students to strive for academic excellence and show pride in their culture?
CE4	The educator reflects on student performance based assessments, both formative and summative to identify areas for academic rigor.	How do I differentiate my instruction to support diverse student learning needs?

104
★ Denotes indicators that can be observed in the classroom

Indicator #	
CE1	The educator plans for academic rigor that will challenge each student regardless of cultural background.
Desired Outcome	
The educator delivers instruction that is scaffolded and differentiated to challenge and meet the needs of all students.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator's plans have differentiation strategies that reflect cultural sensitivity. (i.e. wait time, grouping, environment, learning styles) <input type="checkbox"/> Educator's plans regularly include cultural connections to students in the classroom. <input type="checkbox"/> Educator's plans include assessment strategies to measure student progress that accommodate cultural diversities. <input type="checkbox"/> Educator's plans build on student background knowledge to address cognitive complexity. <input type="checkbox"/> Educator designs strategies/activities that explicitly use the verbs associated with complexity. ie., Bloom's Taxonomy. 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator's plans do not reflect strategies and activities that are rigorous and/or culturally sensitive to challenge and meet the needs of all students.	The educator 's plans reflect strategies and activities that are culturally sensitive but lack rigor in order to challenge and meet the needs of students.	The educator 's plans reflect strategies and activities that are rigorous and culturally sensitive to challenge and meet the needs of the majority of students.	The educator 's plans reflect strategies and activities that are rigorous and culturally sensitive to challenge and meet the needs of all students.

Indicator #	
★ CE2	The educator provides rigorous learning opportunities for students that combines higher order thinking skills and student autonomy (from teacher-directed to student-directed).
Desired Outcome	
Students exhibit higher order thinking and increased student autonomy.	
Example Student Behaviors	Example Educator Behaviors
<ul style="list-style-type: none"> <input type="checkbox"/> Students participate in large and small groups and in various roles within those groups. <input type="checkbox"/> Students are engaged in higher order activities (i.e.problem based learning or project based learning) <input type="checkbox"/> Students engage in critical thinking discussions that connect various cultural perspectives to the topic. 	<ul style="list-style-type: none"> <input type="checkbox"/> Educator organizes students in various ways to interact with content. <input type="checkbox"/> Educator uses strategies that challenge students to apply their knowledge in creative ways, ie. problem solving, examining similarities and differences, etc. <input type="checkbox"/> Educator facilitates culturally responsive discussions allowing students to apply critical thinking skills.

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator does not structure learning opportunities for students to demonstrate higher order thinking skills and/or student autonomy.	The educator structures learning opportunities for some students to demonstrate higher order thinking skills and develop student autonomy.	The educator structures learning opportunities for the majority students in order for them to demonstrate higher order thinking skills and develop student autonomy.	The educator structures unique and creative learning opportunities for all students in order for them to demonstrate higher order thinking skills and develop student autonomy.

Indicator

★CE3

The educator demonstrates value and respect for all students of all cultures and challenges them to strive for educational excellence.

Desired Outcome

All students feel capable, worthy, and accepted by the educator.

Example Student Behaviors

- Students take risks. (i.e. ask questions, participate in discussion, volunteer)
- Students state the teacher cares about them.
- Students exhibit a willingness to learn.
- Students avoid negative thinking about their abilities, attitudes, and actions.
- Students are willing to accept challenges.
- Students persevere with higher order learning activities.
- Students demonstrate respect toward others and property.
- Students display positive attitudes and actions in the classroom.

Example Educator Behaviors

- Educator treats all students fairly.
- Educator interacts with students in culturally responsive ways, ie. smiles, makes appropriate physical contact, understands nonverbal signs, etc.
- Educator promotes inclusion of diverse cultures.
- Educator models respect for all students.
- Educator encourages students to achieve their full potential through scaffolding and/or differentiation.
- Educator addresses students in a manner they perceive as culturally respectful, i.e. using their Native name (if appropriate), not talking too loudly, not demanding eye contact, playful dialogue, etc.
- Educator maintains an environment that is safe.
- Educator does not allow negative comments about students' abilities and provides strategies for students to use to avoid negative thoughts and actions.

Rating Scale

<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator encourages some of the students to persist in difficult and challenging learning experiences and interacts with them fairly and equitably.	The educator encourages the majority of the students of all cultures to persist in difficult and challenging learning experiences and interacts with them fairly and equitably.	The educator encourages all students of all cultures to persist in difficult and challenging learning experiences and interacts with them fairly and equitably.	The educator uses unique and creative ways to encourage all students of all cultures to develop leadership skills while collaborating with peers to solve real world problems.

Indicator #	
CE4	The educator reflects on student performance based assessments, both formative and summative to identify areas for academic rigor.
Desired Outcome	
Educator analyzes formative and summative assessments and differentiates instruction to challenge and meet the needs of all students.	
Example Evidences	
<ul style="list-style-type: none"> <input type="checkbox"/> Educator reflection journals. <input type="checkbox"/> Educator pulls from multiple sources of data to create an Individual Learning Plan that includes the student's culture. <input type="checkbox"/> Student growth goals. <input type="checkbox"/> Educator tracks student progress toward specific goals. <input type="checkbox"/> Educator engages in purposeful conversations about the students to identify areas of need and possible solutions/interventions. (i.e. former teachers, parents, paraprofessionals, cooks, janitors, other school staff as appropriate, RTI process.) 	

Rating Scale			
<i>Unsatisfactory</i>	<i>Basic</i>	<i>Proficient</i>	<i>Exemplary</i>
The educator reflects on students' assessments but lacks follow through to develop strategies that consider the student's culture when identifying strategies for increasing academic rigor and identifying areas of need.	The educator reflects on student's assessments to determine the effectiveness of instruction, but does not develop strategies that consider the student's culture when identifying strategies for increasing academic rigor and identifying areas of need.	The educator reflects on students' assessments and determines the effectiveness of specific strategies and considers the student's culture when identifying strategies for increasing academic rigor and identifying areas of need.	The educator is creative and innovating in developing an Individual Learning Plan for each student based upon assessments and the student's culture.



www.serrc.org

www.culturallyproficientschools.org

December 2022 - Technology Report

Sam Rigby

E-Rate - We have posted our FCC Form 470, which opens the bidding process for our district internet services starting July 2023. We will be accepting proposals through our website until January.

[FCC Form 470](#)

[E-RATE RFP – Internet Services](#)

Lanschool - In the past we have offered a classroom management tool (Lanschool) to staff to aid in monitoring computer activity during the school day. We ran into software compatibility issues and had to discontinue the use of Lanschool. We recently purchased an updated version of Lanschool and have been redeploying it to teachers and staff per their request.

Helpdesk Staff - Schyler Rippie will be out of the office on leave from 12/12-1/18.

Activities Report - December, 2022

Mix 3					Mix 3	Champs	Kokhanok
						2nd Place	LEV/IGI
						3rd Place	PTH
	NON B				Mix 6	Champs	Tanalian
	1 KOK 1					2nd Place	Newhalen
	KOK 1		8 KOK 1			3rd Place	Kokhanok
	LAK/BAY/LAG					Academic Award	Newhalen
	7 PVL					Sportsmanship	Nondalton
	PVL			9 KOK		All-Tourney	Harley Trefon- NON
	KOK 2			1st			Smitka Delkittie- KOK
	3 LEV/IGI						Dannika Wassillie- IGI
	LEV/IGI		5 LEV/IGI				Daniel Wardell- PTA
	NON A		2nd				Adin Griechen- PTH
	2 NON A						Ali Voran- PTA
	PTH					Sportsmanship/Citizenship	
							Samantha Harried- NON
	L2 PTH						Maura Simms- ALEK
							Gwen Aaberg- NON
	4 PTH						Gabe Olympic- NEW
	L1 NON B		6 PTH				Andrew Lind- PTH
							Harley Trefon- NON
	L4 NON A						John Tallekpalek- LEV
							Emily Andrew- KOK
	L3 KOK 2			12 PTH			Tate Dobkins- LEV
				3rd			Ian Kosbruk- PTH
	10 LAK/BAY						Alex Lind- LAK
	L7 LAK/BAY		11 PVL				Ty Kosbruk- PVL
	PVL						

Mix 6		Best 3 of 5			Mix 3	Champs	Kokhanok
	PTA					2nd Place	LEV/IGI
	3 PTA					3rd Place	PTH
	PTH/LAG						
		6 PTA			Mix 6	Champs	Tanalian
	PVL/NON					2nd Place	Newhalen
	2 KOK					3rd Place	Kokhanok
	KOK						
			11 PTA			Academic Award	Newhalen
	Aleknagik			1st			
	5 LAK/BAY					Sportsmanship	Nondalton
	LAK/BAY						
		8 NEW				All-Tourney	Harley Trefon- NON
	LEV/IGI						Smitka Delkittie- KOK
	1 NEW						Dannika Wassillie- IGI
	NEW						Daniel Wardell- PTA
							Adin Griechen- PTH
		Best 2 of 3:					Ali Voran- PTA
			KOK				
				10 KOK		Sportsmanship/Citizenship	
			L6 LAK/BAY	3rd			Samantha Harried- NON
		L1 LEV/IGI					Maura Simms- ALEK
							Gwen Aaberg- NON
		4 L1 LEV/IGI					Gabe Olympic- NEW
							Andrew Lind- PTH
	L2 PVL/NON						Harley Trefon- NON
							John Tallekpalek- LEV
			9 LEV/IGI				Emily Andrew- KOK
				4th			Tate Dobkins- LEV
	L3 PTH/NON						Ian Kosbruk- PTH
			7 PTH/NON				Alex Lind- LAK
							Ty Kosbruk- PVL
	L5 ALEK						

Activity Report:	December 2022					
Volleyball						
<p>Attached are the barckets for the distrct and regional volleyball tournament hosted Port Alsworth school. Results are attachedon seperate tabs. LPSD is excited to welcome Aleknagik this year as their first year competing in Mix-six volleyabl. Big Thank you to the staff and community of Port Alsworth for host an outstanding regional event.</p>						
State Volleyball						
<p>Port Alsworth will be representing LPSD at the State Mix-six Volleyball tournament this year. Good Luck to the Lynx as they fight to defend their state title.</p>						
Basketball:						
<p>Mix-3 Basketball practice will begin on January 9th. I am currently working on scheduling a clinician to come work coaches and players in mid January to help bost player/skill development.</p>						

Date: December 12, 2022
To: LPSD School Board
From: Laura Hylton, Finance Director
RE: December Board Report

Budget FY23

A budget revision for FY23 is in progress and will be on the January board agenda. In working to revise the budget I waited to capture the final operational costs for Chignik Bay and Pilot Point to have final cost for the fall included. Revised estimates and updated salary and benefits placements will be incorporated into the revision.

AHFC Igiugig Duplex

We are in the final stages of closing out the Igiugig Duplex project and hope to have the final information from the contractor this week to complete the grant information, closeout and required cost audit.

Borough Meeting and Support

Ms. Luke and I have been working with Mark Stahl and Nathan Hill on initial planning for facilities to create a list of needs for the short-term, next five years and ten years. Ms. Luke and I presented information to the assembly at the Nov. 28th work session and were able to hear presentations on grant funding from the office of the Governor and borough consultants. The borough is willing to make consultants available to assist the district in grant collaboration with related community and borough projects to insure the borough is maximizing our participation in all programs possible. Really great discussion with stakeholders.

Legislative Contacts:

Senator Lyman Hoffman
Senator.Lyman.Hoffman@akleg.gov
State Capitol Room 508
Juneau, AK 99801
907-465-4453
866-465-4453

Representative Bryce Edgemon
Representative.Bryce.Edgemon@akleg.gov
State Capitol Room 410
Juneau, AK 99801
907-465-4451
800-898-4451

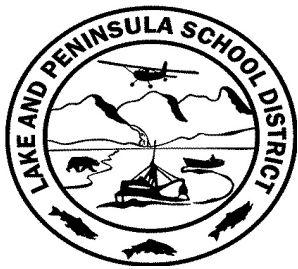
Financial Report attached.

Lake and Peninsula School District

100 Board Report
Fiscal Year: 2022-2023

From Date: 7/1/2022 To Date: 12/9/2022

Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Budget Balance	% Budget
Instruction	100.000.100.000.000	\$4,558,026.70	\$1,251,977.56	\$3,306,049.14	\$1,828,763.93	\$1,477,285.21	32.41%
Lake View Home School	100.000.140.000.000	\$10,270.09	\$1,689.71	\$ 8,580.38	\$3,636.45	\$ 4,943.93	48.14%
CTE	100.000.160.000.000	\$489,940.17	\$377,686.53	\$ 112,253.64	\$19,621.96	\$ 92,631.68	18.91%
SPED direct instruction	100.000.200.000.000	\$1,291,397.88	\$293,199.37	\$ 998,198.51	\$366,621.71	\$631,576.80	48.91%
SPED special services	100.000.220.000.000	\$225,789.31	\$79,126.87	\$ 146,662.44	\$103,067.33	\$ 43,595.11	19.31%
Student support	100.000.300.000.000	\$92,396.00	\$22,308.19	\$ 70,087.81	\$28,565.54	\$ 41,522.27	44.94%
Instructional Support	100.000.350.000.000	\$608,268.90	\$247,993.66	\$ 360,275.24	\$205,965.45	\$154,309.79	25.37%
Instructional Technology	100.000.360.000.000	\$2,779,047.58	\$971,055.21	\$1,807,992.37	\$1,704,908.81	\$103,083.56	3.71%
School Admin - Principals	100.000.400.000.000	\$780,167.57	\$239,709.23	\$ 540,458.34	\$355,635.71	\$184,822.63	23.69%
School Support - Secretaries	100.000.450.000.000	\$111,188.78	\$38,071.00	\$ 73,117.78	\$36,564.86	\$ 36,552.92	32.87%
District Admin - Superintendent and Board	100.000.510.000.000	\$581,994.36	\$222,080.94	\$ 359,913.42	\$101,209.91	\$258,703.51	44.45%
District Admin - Business Services	100.000.550.000.000	\$655,865.14	\$376,309.62	\$ 279,555.52	\$195,603.55	\$ 83,951.97	12.80%
Maintenance and Operations	100.000.600.000.000	\$2,923,406.51	\$1,406,776.48	\$1,516,630.03	\$704,384.37	\$812,245.66	27.78%
Student Activities	100.000.700.000.000	\$405,298.80	\$152,747.14	\$ 252,551.66	\$19,684.10	\$232,867.56	57.46%
Other Fund TERS & PERS OB	100.000.760.000.000	\$0.00	\$233.35	-\$ 233.35	\$ 0.00	-\$ 233.35	0.00%
Other Fund TERS & PERS OB	100.000.790.000.000	\$0.00	\$1,937.40	-\$ 1,937.40	\$ 0.00	-\$ 1,937.40	0.00%
Food Service Transfer	100.000.900.000.000	\$400,000.00	\$0.00	\$ 400,000.00	\$ 0.00	\$400,000.00	100.00%
Grand Total:		\$15,913,058	\$5,682,902.26	\$10,230,155.53	\$5,674,233.68	\$4,555,921.85	28.63%



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 5, 2022

From: Marjorie Waggoner
Special Education Director (Contractor)

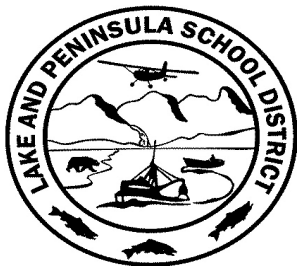
Re: Special Education Report

Update On Student Count

The October count for students who had an IEP in our district was 62. This number is 6 less than on count date in 2021. The number of students in each disability category is as follows:

- 02 Cognitive Impairment—5 students
- 03 Hearing Impaired—0 students
- 04 Speech or Language Impairment—20 students
- 05 Visual Impairment—0 students
- 06 Emotional Disturbance—0 students
- 07 Orthopedic Impairment—0 students
- 08 Other Health Impairment—7 students
- 09 Specific Learning Disability—20 students
- 10 Deaf Blindness—0 students
- 11 Multiple Disabilities—1 student
- 12 Autism—0 students
- 13 Traumatic Brain Injury—0 students
- 14 Developmentally Delayed—8 students

We claimed 3 students as in need of intensive services this year, all of whom were verified by the state in previous years.



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



Crisis Prevention Interventions

In November Paulene Manning was trained by Crisis Prevention Institute and was certified as a trainer for our district. Kacy Lou Leyba will be completing the CPI training in January. These ladies will be traveling to our schools to update our teachers and administrators on skills working with students experiencing behavioral challenges. They will be teaching skills in verbal intervention as well as nonviolent crisis intervention. State regulations require that each school has a person or persons trained in appropriate verbal and physical interventions in the case of a behavioral episode that escalates and may become dangerous to students or staff.

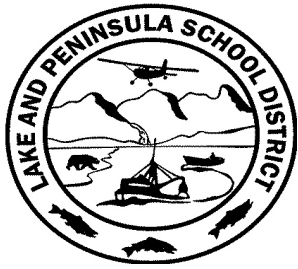
Paulene will be training administrators on December 14 while they are in Anchorage for board meeting, and special education teachers on February 9 while they are in Anchorage for the special education conference.

Alaska State Special Education Conference

This year's conference will be held February 6-8 at the Hilton Anchorage Hotel. This year's theme is People, Purpose, and Passion: The Pathway to Success. The agenda promises varied themes and discussions related to providing quality programs for special education students and give attendees an opportunity to network with colleagues across the state. All of our special education teachers are planning to attend. We will also be meeting as a team to problems solve and support each other.

State Monitoring

As I previously reported, LPSD student special education records were monitored by the State in October. As a result of the compliance monitoring, we had very few findings that required training and/or IEP amendments. Our special education teachers have completed the IEPs that needed to be revisited (3) and I presented the required training to the sped team over Zoom today. I will be sending the state all paperwork required to close out the monitoring in the next few days.



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



District Assessment Report – November 2022

To: Kasia Luke
and LPSD School Board Members

From: Moon McCarley, District Testing
Coordinator

NWEA MAP Growth Assessments – Students in grades K-9

- Schools will do their second round of MAP benchmark assessments in January.
- Students in grades 3-9 will have two benchmarks each year. The third data point will come from the AK Star Assessment.
- Students in grades K-2 will have a spring benchmark session.

AK Star and Alaska Science Assessment – Students in grades 3-10

LPSD Districtwide Results

Alaska System of Academic Readiness (AK STAR)

All Grades

Subgroup	Advanced / Proficient		Approaching Proficient / Needs Support		Enrollment ²	Participation Rate	Group
	Count	Percentage ¹	Count	Percentage ¹			
English Language Arts	29	20.42%	113	79.58%	151	94.04%	View
Mathematics	25	17.61%	117	82.39%	151	94.04%	View

Alaska Statewide Results

Alaska System of Academic Readiness (AK STAR)

All Grades

Subgroup	Advanced / Proficient		Approaching Proficient / Needs Support		Enrollment ²	Participation Rate	Group
	Count	Percentage ¹	Count	Percentage ¹			
English Language Arts	16,118	29.46%	38,596	70.54%	68,504	79.72%	View
Mathematics	12,504	22.88%	42,152	77.12%	68,632	79.48%	View

ADP - Alaska Developmental Profile – Kindergarten students

Group	Count of Students with Ratings	Consistently Met All 13 Goals	Consistently Met At Least 11 of the 13 Goals
Statewide	8623	18.94%	31.6%
Lake and Peninsula Borough School District	32	34.38% 119	40.63%

DLM -Alternative Assessment, Dynamic Learning Maps – Select students in grades 3-10

- Nothing to report

NAEP- The National Assessment of Education Progress – Select student in select grades

- Nothing to report

Available results for any statewide assessment can be accessed here:

<https://education.alaska.gov/assessments/results>

Early Learning & Literacy Grant-Board Report

December 2022



Student Numbers: Total- 39

Chignik Lake- 2	Kokhanok- 5	*Pilot Point- No program
Nondalton- 3	Chignik Lagoon- 4	*Chignik Bay- Program Closed
Newhalen- 11	Port Heiden- 3	
Perryville- 3	Levelock- 2	
Port Alsworth- 4	Igiugig- 2	

PreK Updates

Professional Development:

- LPSD, CSD, BBBSD PreK Winter Inservice (Jan. 26 & 27- Anchorage)
- Coaching Cycles Continue- quarterly, bi-monthly, monthly, or more often, as requested by teachers
- Site Visits to be Scheduled for Jan. & Feb. 2023
- PreK @ Play: Reading Series
 - Part 1- Why? Optimizing Learning, Development & Well Being
 - Part 2- How? The Role of the Teacher
 - Integrating Effective Questioning Techniques Overview

Family Engagement Events or Meetings- Quarter #2

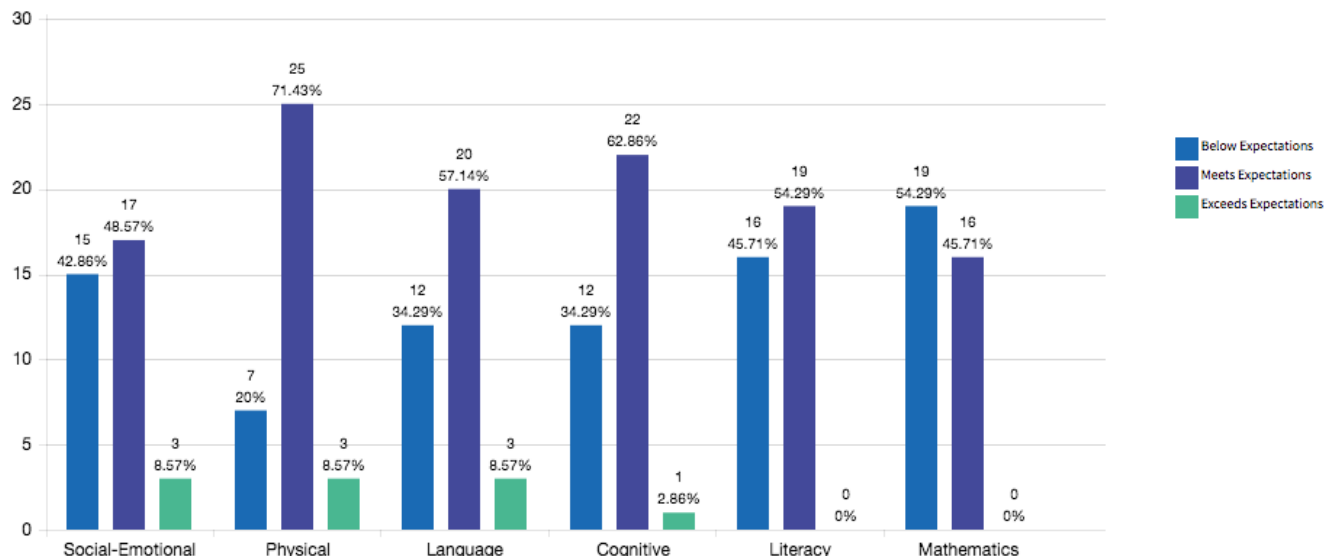
- Winter Programs, Ornament Making, Christmas Countdown, Story Time Connections
- Teaching Strategies Data Collected, Student Progress & Resources shared with families
- Family Individualized Learning Plans (FILPs) Continued

Teaching Strategies GOLD

*Will place emphasis on the developmental domain of math beginning 2nd semester.

Alaska Dept. of Ed. & Early De - Lake Peninsula SD

Fall 2022/2023 - Widely Held Expectations



Family Engagement Curriculum

BRIDGE- Animal Tracks **B**orrow, **R**ead, Investigate, **D**esign, **G**row, & **E**xplore



Includes- Books, Plush Hare, Binoculars, Card Deck of Alaskan Animal Tracks

Read & Investigate:

- Read books to learn about identifying animal tracks and playing follow the leader with a variety of local animal tracks.
- Engage in activities that support development in the following: comprehension, phonological awareness, fine motor skills, math concepts of measurement while using math tools, & more.
- Share activities for baking animal tracks cookies, playing games together, and conducting experiments too!

Design & Grow:

- Design a piece of wall art together by making a Moose Mask.
- Learn about a career as an Adventure Guide!

***Visit a local PreK room to see the curriculum!*

CLSD Literacy Grant- State

- Mentor Program
 - Grant Funded Travel- Mentor or Mentee site visits for on-the-ground support
- Professional Development Webinars, Trainings, Publication, or Other
 - Alaska Learns: <https://aklearns.org/>
 - RTI Conference- Survey will be shared with staff to gather participation interest.
 - Virtual- Jan. 21
 - Anchorage- Jan. 28-29
- Literacy Focused Social Media Posts for Families
 - FY22-23 Theme: **Sharing Literacy Throughout the Seasons!**
 - **Nov. Themes** (Posted): Sharing gratitude through languages, Creating thankful turkeys, Sharing local recipes with each other, and Listening to a wonderful read-aloud- "Fry Bread"!
 - **Dec. Themes** to be shared this month.
 - These resources, links & games are provided to all families across the district!

Date: December 5, 2022

To: LPSD School Board

From: Stephen Fink on behalf of the LPSD Counseling Team

Regarding: November Counseling Report

Earlier this month, Kacy Lou was able to attend the Alaska School Counselor's Association yearly conference in Anchorage. There, she joined with school counselors from all over the state to participate in training and networking. She returned with many resources that we are excited to offer our students, from post-secondary career options to new mental health strategies.

During that time, Stephen was in Port Alsworth for the volleyball regional tournament. Students attended from almost every village in the district, coming together to play volleyball and connect with each other. We are very thankful for all the hard work from that staff member that make these opportunities possible. They are so valuable to our students. We strive to make them positive and encouraging experiences for our students.

More recently, Stephen was able to make a site visit to Kokhanok for a few days to give classroom lessons on social/emotional topics and met with older students for post-secondary planning. Stephen's goal at the beginning of the semester was to visit each of his sites before the Christmas break. Unfortunately, there are still two sites—Perryville and Chignik Lagoon—he hasn't been able to visit yet, but that will hopefully happen soon after the break.

Thanks to Kacy, our website is back up and running at LPSD.COM. There is an updated Scholarship List, along with many valuable resources for teachers and students. Kacy has also been pioneering the newly updated AkCIS resources with her sites for some of their employability standards. While we have used this resource for years now, students seem to be responding positively to the updated, more user-friendly version. Along with this, we have both been continuing our daily responsibilities of responding to counseling referrals, meeting students one-on-one and in groups as needs arise, as well as meeting with students about college and career planning.

On that note we would like to Congratulate Aileen Lester from Newhalen and Ellah Wardell from Port Alsworth for being selected as semi-finalists for the Coca-Cola Scholar Award, chosen from over 91,000 applicants nationwide for their academic excellence, leadership, and service demonstrated in school and community activities. We hope the best for these ladies as they work to become finalists!

Coming up is the Bristol Bay Youth Leadership Forum. We will have a handful of students from Meshik and Perryville attending the three-day forum in Anchorage this week. Also, some of our students will be taking the ACT test on December 10. This is a great opportunity we are excited to offer our students who are interested in college after graduation. Next week some of our upper classmen will be able to virtually attend a seminar put together by the Department of Education and the Department of Labor about transitioning into the workforce after graduation.

Looking forward, we are putting together a few opportunities in January and February for our students. These include a presentation with an Air Force recruiter, and a Mental Health First Aid course with some professionals from Aleutian Pribilof Islands Association. We are grateful for the partnerships that allow for these opportunities.

Best Regards,
Stephen Fink & Kacy Lou Leyba

LAKE AND PENINSULA SCHOOL DISTRICT BOARD REPORT

Focused on bringing high-quality CTE education to the students of Bristol Bay

Connecting to their future!

During our October Intensive Week, students who had completed the NCCER program were able to start the BBRCTE electrical course. During this course, students spent the week learning electrical theory, safety, and basic wiring for homes.



Students learning how to wire electrical panales

Maritime Programs

AVTEC

BBRCTE has been working closely with AVTEC to offer our students amazing opportunities for training in maritime programs. Through AVTEC, students who complete the **Intro to Nautical Skills** distance course, are able to qualify for funding to begin their training in multiple maritime careers. Students, parents, or school staff who interested in learning more about this program can contact BBRCTE.



March Intensives

March 19th-24th

Naknek- Alaska Business Week

-Digital Story Telling

-Aluminum Welding

and Fab

Palmer- Electrical II

-Skiff Build II

May Intensives

April 30th-May 5th

Anchorage- Cultural Arts Week

Palmer- Aviation Intensive

-Intro to Construction

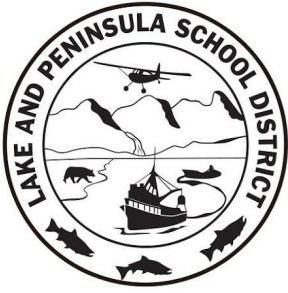
Trades

Senior Year to Career

Our new program connecting high school seniors who are ready to graduate with career specific training.

- Avtec-Seward, AK





THE LAKE AND PENINSULA SCHOOL DISTRICT

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

1617 S Industrial Way #1
Palmer, AK 99645
907-745-7090



Date: December 6, 2022

To: LPSD School Board Members

From: Bill Cornell- Director of Personnel

Re: November-December Human Resources Report

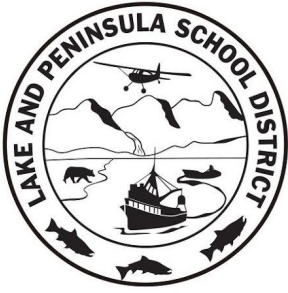
Updates:

- Thank you to the student teachers who served in the district this fall, and mentor teachers who worked with them:
 - ◆ Carly Tencza (Alaska Pacific University) who student taught with Kristen Henke
 - ◆ Jessica Schimek (SUNY) who student taught with Branden Hummell
 - ◆ Rhema Del Campo (Liberty) who student taught with Patti Brock
 - ◆ Jessica Church (Mansfield) who student taught with Hannah Ward
 - ◆ McKenna Campbell-Fox (SUNY) who student taught with Jordan Davis
- We will have the following support coming into the district this spring
 - ◆ We are partnering with State University of New York (SUNY) this spring to bring in five student teachers who will be placed in Chignik Lake, Igiugig, Kokhanok, Nondalton, and Port Alsworth.
 - ◆ Four tutors are currently placed in Perryville, Kokhanok, Newhalen, and Port Alsworth.
 - ◆ We have additional certified support going into Port Heiden, focusing specifically on secondary support
- Dwight Homstad will be joining the PTH staff through January and early February to cover staff leave
- A welcome to Tim Hammell, who will be joining Igiugig staff for the spring semester as the Secondary Generalist
- I have been working with admin team members on updating the LSAC Handbook to ensure the handbook is consistent with current board policy, and will be seeking feedback and review of the document

Recruitment:

- We have kept the Intervention Specialist/Tutor posting open, with the thought that even if we pick up a tutor to help starting in February, there would be a benefit to students, and it could potentially assist with recruiting efforts

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



THE LAKE AND PENINSULA SCHOOL DISTRICT

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

1617 S Industrial Way #1
Palmer, AK 99645
907-745-7090



- I have been in conversations with other districts in regards to the recruiting season ahead, with the thought that this will be another challenging season for hiring teachers. We continue to lean on our university partnerships, in hopes of bringing on some of the student teachers or tutors from this year as full time teachers next year. In addition, we are diversifying our recruiting efforts through online platforms including InDeed and Handshake. Nels Ure continues to gather footage of our villages to also use in recruiting efforts.

Contract Adjustments:

- FY 22/23 contracts, contract adjustments, and salary schedule movement are outlined on the Personnel Approval List.



LPSD SHINING STARS, DECEMBER 2022



NAME	LOCATION	REASON	NOMINATOR, POSITION
McKenna Conselyea	Perryville	This past week I had the opportunity to visit Perryville and visit McKenna's classroom. I was blown away by how organized and smooth her classroom ran. You could tell that her students respond well to her teaching style and have a deep love for her. McKenna puts in a lot of hard work before and after school to ensure that she is meeting the needs of all of her students. She also teaches four levels and as a first-year teacher that can be tough, but she handles it with grace. My time spent this week in her classroom was inspiring. Any teacher would be lucky to spend time in McKenna's classroom!	Dana Wolff, Teacher
Megan Maloney	Perryville	During my stay in Perryville, Megan was a gracious host and made sure I was comfortable and taken care of. Her hospitality was very appreciated and made my stay amazing. Thank you Megan for being amazing!	Dana Wolff, Teacher
Panigkaq Agatha John-Shields	Anchorage	We are extremely grateful for Panigkaq Agatha John-Shield's generosity in sharing with LPSD and BBBS during the Alyeska October 2022 Teacher Inservice in Girdwood, AK. LPSD staff was receptive and welcoming of Panigkaq's presentation which included Alaska native history and perspective of education. It was a treat to be able to sing, dance, and drum with her and her grandchildren. Thank you for coming Panigkaq. You were an inspiration to many.	Nicole Metzgar, Curriculum Co-Director
Atkiq Snyder and ANE team (Language Learning in LPSD)	Anchorage, Igiugig, Nondalton, & Newhalen	It was wonderful to have Atkiq Snyder and other members of the ANE team, join LPSD and BBBS at Alyeska October 2022 Teacher Inservice in Girdwood, AK. LPSD staff was responsive and excited to hear about the opportunities for LPSD students to learn and preserve the traditional languages spoken around our region. We are extremely thankful for their partnership and appreciate the support the work they are doing to help increase language learning in LPSD.	Nicole Metzgar, Curriculum Co-Director
Dana Wolff	Kokhanok	Dana consistently shows up as a shining star not only in Kokhanok School, but in the district as a whole! Thank you, Dana, for your willingness to present at October Inservice to your colleagues, and for doing it with such presence and grace. You are an amazing educator and we are so thankful you are willing to share your knowledge and skill with other staff members!	Kate Cornell, Curriculum Co-Director
Elisabeth Ludwig	Newhalen	Thank you, Elisabeth, for sharing your wealth of knowledge of elementary pedagogy with your colleagues at October Inservice! Your enthusiasm and caring for your work and your students shows in all that you do. We are grateful for you!	Kate Cornell, Curriculum Co-Director
Pete Tallman	Anchorage, Naknek	The hour with Pete Tallman during Alyeska Teacher October Inservice in Girdwood, AK, was raw and real. Teachers shared openly questions they were wrestling with. Pete shared from his experience and his heart which helped teachers process realities in a healthy and human way. Thank you Pete for encouraging our teachers and staff. The way you continually care and support LPSD and BBBS teachers is greatly appreciated.	Nicole Metzgar, Curriculum Co-Director
Cassie Broscius	Nondalton	Thank you Cassie for your fresh and energetic presentation on McKinney Vento training during Alyeska October 2022 Teacher Inservice in Girdwood, AK. Your willingness to jump in whenever and however is needed is noticed and greatly appreciated. Thank you for being a delightful team member to work with.	Nicole Metzgar, Curriculum Co-Director
Sara Erickson	Chignik Lagoon	Sara, we are so grateful for your leadership and willingness to share your wealth of knowledge with your colleagues. You continue to provide solid opportunities for other staff to learn and grow and it does not go unseen. Thank you for being awesome!	Kate Cornell, Curriculum Co-Director
Branden Hummel	Port Alsworth	Branden! Thank you so much for taking on a stellar leadership role with professional development this year! Your session at August Inservice was one of the most discussed sessions (in a good way!), and we so appreciate your facilitation of the Technology discussion at October Inservice. You have so much to offer your colleagues and it is so nice to have you provide them with an opportunity to learn from you. Thank you!	Kate Cornell, Curriculum Co-Director
Matthew Grossman	Port Alsworth	Matthew always bring such great discussion to the curriculum table, so I was so grateful when he said he would facilitate the open discussion on Social Studies at October Inservice. Thank you, Matthew, for leading the discussion with such tact and for making sure everyone was heard. We value your insights and are grateful for your leadership!	Kate Cornell, Curriculum Co-Director
Hannah Ward	Nondalton	Hannah, thank you so much for leading the professional development around Reach for Reading! You continue to be a leader in the district with your knowledge of our standards based system and our curriculum. We value your work and thank you for being willing to share with your colleagues!	Kate Cornell, Curriculum Co-Director

LPSD SHINING STARS, DECEMBER 2022

Christian Meneskie	Monessen, PA	Christian is an all star on many levels--he is a stellar online educator, he cares for his students and their success in his classes, he makes himself available for his colleagues and his students after hours, and he consistently works on professional growth, both his own, and providing it for his colleagues. Christian, I am so grateful for the work you do on such a consistent basis!	Nicole Metzgar, Curriculum Co-Director
Marli Nikolaus	Salmon, ID	To put it simply, Marli is one of the best ELA teachers I have ever had the pleasure of working with, and she does it all in a completely distance format. She is engaging, she cares deeply for her students and colleagues, she is highly motivated to make her teaching better and better, and she is so very kind. I appreciate her willingness to engage with her colleagues and work with them to help the distance program grow in a positive direction. Thank you, Marli, for being you!	Kate Cornell, Curriculum Co-Director
Jim Dube	Anchorage, Chignik Bay, Chignik Lake, Chignik Lagoon, & Perryville	Jim was positively instrumental in making sure that everyone got to October Inservice in one piece, was able to make their flights out of Anchorage, learned all about everything PowerSchool related, remembered to check out the new progress reports, and the list goes on and on. I don't know what we would do without Mr. Dube, but the district would not be the well-oiled machine that it is without his help. :) Thanks for all you do, Jim! We appreciate you so very much!	Kate Cornell, Curriculum Co-Director
Chrystal Adams	Newhalen	Chrystal is a first year teacher in Newhalen and she is rocking it! We are so grateful to have her here and her students are so lucky to have her as their teacher. Thanks for being awesome, Chrystal!	Kate Cornell, Curriculum Co-Director
Nate McArthur	Newhalen	Nathan McArthur has stepped in to lead LSPD staff in Schoology. His training sessions are efficient, effective, and well received by staff. Thank you Nathan for all of the PD trainings you have given LPSD teachers this semester. We appreciate you.	Nicole Metzgar, Curriculum Co-Director
Patty McCasland	Newhalen	Patty McCasland volunteered to lead a Secondary Collaboration session during Alyeska October 2022 Teacher Inservice in Girdwood, AK. Her ability to reflect and share openly and honestly has lead the secondary teachers into some great conversations. LPSD appreciates her willingness to help and her passion to explore. Her leadership has helped make LPSD stronger and healthier. Thank you Patty for everything you do.	Nicole Metzgar, Curriculum Co-Director
Gabbie Cruz	Igiugig	Gabbie Cruz happily volunteered to co-lead an Elementary Collaboration session for teachers during the Alyeska October 2022 Teacher Inservice. Her willingness to take a leadership role is greatly appreciated. LPSD staff respond well to her positive energy and appreciate the insight she has gained from her years of experience working with LPSD students.	Nicole Metzgar, Curriculum Co-Director
Josh Jenks	Kokhanok	Josh Jenks happily volunteered to co-lead an Elementary Collaboration session for teachers during the Alyeska October 2022 Teacher Inservice. His willingness to take a leadership role is greatly appreciated. LPSD staff respond well to his positive energy and appreciate the insight he has gained from his years of experience working with LPSD students.	Nicole Metzgar, Curriculum Co-Director
Moon McCarley	Anchorage & Nondalton	Moon McCarley did a great job training LPSD staff during October 2022 Teacher Inservice. The two sessions she presented on were Assessment Literacy and MAP Growth Reports. Understanding how to read and use assessment data helps teachers better support LSPD students and families. Thank you Moon for all of the engaging and relevant assessment trainings you have offered the staff this fall semester. It is very much appreciated and helps strengthen and grow LPSD.	Nicole Metzgar, Curriculum Co-Director
Tracey Thomas	Montana & Perryville	The saying, "laughter is good medicine," proved true during Tracey Thomas's SPED 101 training session during Alyeska October 2022 Teacher inservice. Staff left the training with merry hearts and big smiles. Thank you Tracey for bringing your spark of energy into teacher training. We appreciate you and are happy to have you as a member of team LPSD.	Nicole Metzgar, Curriculum Co-Director
Pauleen Manning	Fairbanks	Paulene Manning's PD training sessions are well received and appreciated by LPSD staff. During October 2022 Teacher inservice, she co-lead the professional development session, "Including Special Education Students in the Regular Education Classroom." This training strengthens the partnership between special and regular education which in turn gives students the best support they need to be successful. Thank you Paulene for your willingness to collaborate and always the smile you bring and the authentic connection you make with those around you. The way you support LPSD is noticed and appreciated.	Nicole Metzgar, Curriculum Co-Director

LPSD SHINING STARS, DECEMBER 2022

Bill Cornell	Newhalen	During October 2022 Teacher Inservice, Bill Cornell met with the new hire teachers for a New Hire Q & A session. Bill made this time together for new hires meaningful by connecting with each of them in a personal way. We appreciate Mr. Cornell's consistent openness to have meaningful conversations, and the way he encouraged the new hires to speak openly and honestly about ways LPSD can best support newly hired teachers to the district. Thank you Bill for helping to make LPSD a stronger and healthier place to work and live. We appreciate you.	Nicole Metzgar, Curriculum Co-Director
Marjie Waggoner	Anchorage	Marjie Waggoner lead several teacher trainings during October 2022 Teacher Inservice. Her topics included SPED Disproportionality and Including Special Education Students in the Regular Education Classroom. The way Marjie is supporting our new and veteran special education teacher and regular education teachers is greatly appreciated. Thank you Marjie for helping make LPSD an organization that puts students first. Your professional, yet approachable, spirit makes the work we do in LPSD fun and meaningful.	Nicole Metzgar, Curriculum Co-Director
Isiah Lincoln	Newhalen	Every time I've interacted with Isiah, I'm become more impressed with him. He is such an incredibly kind person, which is the most important thing someone can be in this day and age. He is friendly with everyone—students and adults alike—and is always sharing positivity. He's also constantly offering to help and rarely complains. Thank you, Isiah, for always being so kind and always sharing a smile!	Taryn Williams, Teacher
Jennifer Kalmakoff	Perryville	We are so lucky to have Jennifer as our cook! She is so flexible and always works through any challenges we have. Also, she is such a wonderful human being and always makes me feel at home; this makes life in the village much more enjoyable. I'm so grateful to have such a friendly colleague to work with every day. Thank you for everything, Jennifer!	Taryn Williams, Teacher
Calib Joseph	Newhalen	Calib really stood out at volleyball districts. He set a great example for younger students by always doing what he was supposed to and often lending a helping hand. He also maintained a positive attitude and was always friendly to others. Even though he is also an amazing player, these types of behaviors are even more impressive. It's incredible to see a student who has both amazing skills and wonderful sportsmanship!	Taryn Williams, Teacher
Shakim Blackwell	Nondalton	Shakim deserves to be recognized for his outstanding hard work not just as a volleyball coach, but also for his absolute dedication to his students while chaperoning at events. Shakim is constantly checking on his students and making sure their needs are met before his own. I am always impressed by Shakim and the way he presents himself at our school events. Shakim is always calm, cool, collected, and willing to have a great time. Not only does he chaperone his own students, but made sure to keep a watchful eye on our male students while traveling away from home. Shakim is not only a role model not just for students, but also staff. Shakim is a true team player, and I respect him deeply for all that he does!	Jordan Davis, Teacher
Lisa Rivas	Port Alsworth	Lisa doesn't just deserve a shining star, she deserves a Michelin Star! Ms. Lisa, and her exceptional culinary skill, kept not only bellies, but souls filled! Every meal was prepared with utmost care and love! The breakfasts, lunches, and dinners that Lisa prepared were honestly some of the best meals I've ever had. Ms. Lisa showed up before the rest of us considered waking, and left long after we had drifted off to sleep. Ms. Lisa, I cannot thank you enough for all that you have done for the students and staff of LPSD while we were your guests. Thank you for your hospitality and laughter! I am so very thankful for you!	Jordan Davis, Teacher
Janine Denny	Port Alsworth	I'd like to thank Ms. Janine Denny for her service to the school district during the last volleyball gathering. Ms. Janine was integral in making sure that our students were well fed and cared for. We are so thankful for the time and effort you put into our meals. Thank you for showing up, so very early in the morning to make sure we started our days with the best breakfast, working hard throughout the day to keep us going during our games, and staying way, way late into the night to make sure we went to bed with bellies full! Ms. Janie, thank you so much for being you!	Jordan Davis, Teacher

BUDGET

BP 3100

Note: Pursuant to A.S. 14.12.020, Regional Educational Attendance Areas are maintained by the state. Borough and city school districts are funded through local contributions authorized by the borough assembly or city council and state apportionments based on the amount of local contributions as defined in A.S. 14.17.410. A.S. 14.17.900 requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

The School Board shall establish and maintain a balanced budget. The School Board shall adopt an annual budget which is compatible with the district’s mission, vision, strategic plan, and Board goals and objectives.

(cf. 0200 - Goals for the School District)
(cf. 3460 - Financial Reports and Accountability)

The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. The Board shall take public input prior to the adoption of the budget or a revised budget. A public hearing shall be held prior to the adoption of the budget or a revised budget.

Note: The following optional paragraph provides for early public input and may be revised as desired.

Public input early in the budget preparation process is encouraged. A budget advisory committee, composed of members of the community and staff, which shall review the proposed budget at regular intervals during its preparation and shall report its findings and recommendations to the School Board, is recommended.

(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

- 14.07.030 Powers of state department*
- 14.07.170 Additional powers and duties of state board*
- 14.12.020 Support, management and control*
- 14.14.060 Relationship between borough school district and borough*
- 14.14.065 Relationship between city school district and city*
- 14.17.300 - 14.17.990 Financing of public schools*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 09.006 - 4 AAC 09.050 State Aid*
- 4 AAC 09.110 - 4 AAC 09.990 School Operating Fund*

Revised 10/2021

BUDGET

AR 3100

Public Hearing and Availability of Proposed Budget

The proposed budget, showing expenditures, cash balances and all revenues, shall be made available for public inspection before the public hearing date.

The Board shall hold a public hearing on the proposed budget for the purpose of permitting any district resident to appear and speak to the budget or any item on the budget.

Adoption of the Budget

The adoption of the budget shall not take place until the public hearing is concluded. The district budget shall conform to state regulations regarding form and content.

Note: The following paragraph applies to borough and city school districts and may be expanded as appropriate. If the borough assembly /city council doesn't respond within 30 days the amount submitted is automatically approved.

By May 1, or at an earlier date if required by local ordinance, the Board shall adopt and submit an annual budget to the borough assembly/city council for approval of the local contribution of revenue to the school district. If budget revisions are necessary based on the amount of local contribution to the schools approved by the borough assembly/city council, enrollment changes, or other budget change, the Board shall conduct a public hearing prior to adopting a revised budget. (A.S. 14.14.060/14.14.065)

Note: The following paragraph reflects the requirements of 4 AAC 09.110 and 4 AAC 09.120 regarding state approval of the district budget.

By July 15, the adopted budget shall be submitted to the state department of education for approval. The state commissioner may reject the district budget if it is not in the form required by the state, is not balanced, does not meet local effort requirements of law, or does not otherwise meet the requirements of AS 14.17.910. If rejected by the state, the district is not eligible for state aid under AS 14.09 or AS 14.17 until the district has submitted a revised budget that has been approved by the department. If the budget contains a prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected. (4 AAC 09.110/09.120/09.130)

Revised 10/2021

MATERIALS FEES

BP 3260

The School Board will make every effort to provide the resources needed to maintain the desired instructional program so that teachers, students, and parents/guardians do not feel compelled to provide such items and school fund raising activities are minimized. The sale of any school supplies or materials must be authorized by the Superintendent or designee.

(cf. 1321 - Soliciting Funds from and by Students)

Revised 10/2021

SALE OR LEASE OF SCHOOL FACILITIES OR REAL PROPERTY

BP 3280

Note: Pursuant to A.S. 14.14.060 and 14.14.065, the borough assembly and city council are empowered to determine the location of school buildings. The regional school board may obtain title to school lands and buildings from the state pursuant to A.S. 14.08.151. The following sample policy may be revised or deleted as appropriate.

The School Board shall dispose of, or recommend to the municipality, borough, or state the disposal of, school facilities or real property whenever it is apparent the district will have no future use for it. If unused property will be needed at some future time, the School Board may lease, or recommend to the municipality, borough, or state the lease of, such property. Any sale or lease of school facilities or real property will conform to the provisions of law.

(cf. 1330 - Use of School Facilities)

The School Board encourages public participation in the determination of school facility needs.

(cf. 1220 - Citizen Advisory Committees)

Legal Reference:

ALASKA STATUTES

14.07.030 Powers of state department

14.08.101 Powers (Regional school boards)

14.08.151 Land and buildings

ALASKA ADMINISTRATIVE CODE

4 AAC 32.085 Disposal of abandoned or obsolete property

Revised 10/2021

MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

BP 3400

Note: 4 AAC 06.120 lists state adopted basic guides for public school accounting systems and the annual audit and requires that districts implement procedures consistent with these guides.

Accounting Systems

The Superintendent or designee shall provide ongoing internal accounting controls and a means for the accounting of revenue and expenditures as outlined in the adopted budget.

(cf. 3440 - Inventories)

Audits

Note: A.S. 14.14.050 requires an audit by October 1 of each year. The School Board is not required to provide for an audit if an audit is conducted pursuant to A.S. 29.35.110.

The School Board shall provide for an annual audit of all district accounts by an independent public accountant who has no personal interest in district fiscal affairs. The audit shall be conducted in accordance with the requirements of federal and state regulations.

Note: Pursuant to A.S. 14.17.505, if the state department's review of the district's audit finds that the district's unreserved portion of its school operating fund year-end balance exceeds 10% of its expenditures for that year, the amount greater than 10% is deducted from state foundation aid for the current year.

Legal Reference:

ALASKA STATUTES

14.08.111 Duties (Regional school boards)

14.14.050 Annual Audit

14.14.060 Relationship between borough school district and borough

14.14.065 Relationship between city school district and city

14.17.505 Fund balance in school operating fund

ALASKA ADMINISTRATIVE CODE

4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions

4 AAC 06.121 Annual financial reporting requirements

4 AAC 09.130 School district audit

4 AAC 09.160 Fund balance

Revised 10/2021

INVENTORIES

BP 3440

Note: The State Department of Education and Early Development recommends inventories include items valued at \$300 or more. Identical items may be grouped together in assessing value for purposes of inventory. If desired, the School Board may specify a lower amount below.

The Superintendent or designee shall provide for the proper control and conservation of district property. He/she shall maintain an inventory for all items currently valued in excess of \$500 or a lesser amount if required by state or federal grant requirements or regulations.

Note: Pursuant to A.S. 14.11.017 equipment purchased for school construction projects funded with state funds must be accounted for under a fixed asset inventory system approved by the State Department of Education and Early Development.

- (cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)*
- (cf. 3440.1 Fixed Assets Capitalization)*
- (cf. 3290 - Gifts, Grants and Bequests)*
- (cf. 3400 - Management of District Assets/Accounts)*

Legal Reference:

ALASKA STATUTES

- 14.11.011 Grant applications*
- 14.11.017 School construction grant conditions*
- 14.14.050 Annual audit*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 06.120 Accounting and audit manuals, charts of accounts, code descriptions*
- 4 AAC 51.300 Vocational facilities and equipment*

CARL D. PERKINS VOCATIONAL EDUCATION ACT, Public Law 98-524, 99-159

34 CODE OF FEDERAL REGULATIONS, 74.132-74.140

Office of Management and Budget, Circular A-102, Attachment N, Property Management Standards

Revised 10/2021

FUND BALANCE CLASSIFICATION

BP 3470(a)

Note: This policy is consistent with the requirements of the Government Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The policy allows a school board to have greater control over the district's fund balances by addressing the order of spending.

Neither this policy nor GASB Statement No. 54 preclude the calculation required to be made in the Auditor's Report on Fund Balance Compliance as required by 4 AAC 06.121(5)(A).

The Board desires to establish a fund balance classification policy tailored to the needs of the School District in a manner consistent with governmental accounting standards. As provided for in Governmental Accounting Standards Board (GASB) Statement No. 54, the Board identifies the order of spending unrestricted resources applying the highest level of classification of fund balance, while honoring constraints on the specific purposes for which amounts in those fund balances can be spent.

It is the responsibility of the Superintendent or designee to make recommendations to the Board regarding fund balance designations. Formal Board action is required to establish, modify, and/or rescind a committed fund balance amount.

Fund Balance Classifications

Fund balances will be classified as follows:

- A. Nonspendable fund balance – The nonspendable fund balance classification includes amounts that cannot be spent because they are either: (a) not in spendable form; or, (b) legally or contractually required to be maintained intact. This includes items not expected to be converted to cash, including inventories, prepaid expenses, supplies, and long-term receivables, and the principal of a permanent fund.
- B. Restricted fund balance – The restricted fund balance classification is utilized when constraints (restrictions) placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or governmental laws or regulations; or, (b) imposed by law through constitutional provisions or enabling legislation. This includes “categorical balances.”
- C. Committed Fund Balance – The committed fund balance classification reflects amounts that can only be used for specific purposes determined by formal action of the Board. Commitments may be removed or changed by formal Board action. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Any remaining excess fund balance in a special revenue or capital projects fund at fiscal year end shall be a committed fund balance and designated for the intended purpose of that special revenue or capital project fund. Such fund balances shall be carried over to the ensuing fiscal year as Committed Fund Balance.

FUND BALANCE CLASSIFICATION (continued)

BP 3470(b)

- D. Assigned Fund Balance – The assigned fund balance classification reflects amounts intended to be used by the district for specific purposes. Intent can be expressed by the Board or by the Superintendent, having been designated such authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.

- E. Unassigned Fund Balance – The unassigned fund balance classification is the residual classification for the general fund and includes all amounts not contained in the other classifications. Positive unassigned amounts will be reported only in the general fund. If another governmental fund, other than the general fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification of that fund.

Spending Prioritization

The order of spending regarding the restricted and unrestricted fund balances, 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.

The Board authorizes the Superintendent to assign amounts to a specific purpose in compliance with GASB 54. An unassigned fund balance should also be reported in the order of spending unrestricted resources, but is not restricted or committed.

Legal Reference:
DEED Uniform Chart of Accounts

Added 10/2021

PESTICIDE APPLICATION

AR 3514.1(a)

The Superintendent or designee shall be responsible for ensuring that the following procedures are followed before application of a pesticide to an area of tDistrict property that is used by or is accessible to children.

Note: Districts and schools are permitted to develop a registration system to provide notification of pesticide application only to those parents who wish to receive the notification. If a registration system is not used, all parents of students at the applicable school site must receive notice prior to each pesticide application. 18 AAC 90.625.

Annual Registration for Notice of Pesticide Application

The Superintendent or designee shall provide written notice to parents/guardians at the beginning of each school year, or upon a child’s enrollment, that pesticides may be used in or around district property. The notice shall explain how a parent may register to receive notification at least 24 hours prior to a pesticide treatment.

Notice

Note: If the notice is given in writing, it may not be included with any other notice being provided to parents or guardians on another matter. 18 AAC 90.625(d).

At least 24 hours prior to application of a pesticide, parents/guardians who have registered, as specified above, shall be provided individual notice delivered by phone, in person, electronic mail, U.S. mail, or facsimile. The notice must contain the following information:

- (1) a description of the area where the pesticide will be applied;
- (2) the date and approximate time of application; if the application will be outdoors, the notification must include three dates in chronological order in case the preceding date is canceled due to weather;
- (3) the common or brand name of each pesticide to be used;
- (4) the targeted pests to be controlled by the pesticide;
- (5) each active ingredient in the pesticide;
- (6) the EPA registration number;
- (7) the telephone contact number, if any, on the label of the pesticide for additional information about each pesticide; and
- (8) a contact name and telephone number at the school.

PESTICIDE APPLICATION (continued)

AR 3514.1(b)

Posting

Immediately before starting the application of a pesticide, the certified applicator shall post an 8 1/2 x 11-inch sign in the area of the school where the pesticide is to be applied. The Superintendent or designee shall ensure the sign remains posted and children are kept out of the treated area until the reentry interval on the label, if any, has expired; or, if the label does not specify a reentry interval, for at least 24 hours. The sign must be in the form specified by the Department of Environmental Conservation.

If pesticides are used outside the school term and the school is open to or accessible by the public, the notification required under this section must be prominently posted in a conspicuous location on the school premises at least 24 hours before the pesticide treatment is scheduled to begin and for at least 24 hours after application.

Emergency Application

The Superintendent or designee may authorize an immediate pesticide treatment without prior notification to registered parents if the Superintendent or designee determines an emergency exists. An emergency includes an immediate and unanticipated threat to the health and safety of individuals on District property. An emergency does not exempt the District from the posting requirements, to the extent possible.

Applications Not Requiring Notice or Posting

The SDS and/or DEC regulations should be consulted before determining that a pesticide does not require notification or posting. The following pesticide applications are not subject to the notification or posting requirements of this regulation:

- (1) applications of antimicrobial pesticides;
- (2) an application where the school remains unoccupied for a continuous 72 hour period following the application of the pesticide;
- (3) applications of rodenticides in tamper resistant bait stations or in areas inaccessible to children;
- (4) applications of silica gels and other ready-to-use pastes, foams, or gels that will be used in areas inaccessible to children.

Required Record Keeping

The Superintendent or designee shall keep records of pesticide applications subject to the notification and posting requirements of this regulation. Records must include

PESTICIDE APPLICATION (continued)

AR 3514.1(c)

(1) a copy of each notice issued, or, if no notice is issued for an emergency application, all the information required in a notice had one been issued;

(2) the date of application;

(3) the name and employer of the individual who applied the pesticide, including the individual's certification number;

(4) the rate of application;

(5) the concentration of the pesticide applied; and

(6) the total amount of pesticide used.

Records of pesticide application must be made available to the Department of Environmental Conservation and to the public for review.

Revised: 10/2021

SCHOOL SAFETY AND SECURITY

AR 3515(a)

Note: The following sample regulation may be revised or deleted.

The Superintendent or designee shall establish procedures to:

1. minimize fire hazards
2. reduce the probability of faulty equipment
3. guard against the chance of electrical shock
4. maintain physical records and funds in a safe place
5. protect against vandalism and burglary
6. assign responsibility for use of school building keys
7. maintain locked buildings during non-business hours
8. provide routine patrolling of the schools and school grounds
9. secure outdoor areas and reduce the number of entrances which give access to the schools, by means such as fencing or landscaping

Incidents of illegal entry, theft of school property, vandalism, and damage to school property from other causes shall be reported by phone to the Superintendent or designee as soon after discovery as possible. A written report of the incident shall be made within 24 hours.

Keys

Key refers to any object or process that allows access to a locked room or building. Keys may include a physical key, an electronic badge, electronic passcode, electronic key card, or other technology not yet developed.

All keys used in district buildings shall be the responsibility of the principal or building administrator. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position.

Each principal shall set up a record keeping system so as to know at all times the location of all keys. The master key shall not be loaned.

Employees who have keys shall be responsible for the security of the room, gate or building involved. They shall lock all doors and windows and turn off all lights, air conditioning, heat, appliances etc., when leaving the room or building.

The duplication of keys is prohibited. The person issued a key shall be responsible for its safekeeping. If a key is lost, the person responsible shall report the loss to the principal or building

administrator immediately and shall pay for a duplicate key. Duplicate keys may be obtained only through the district office.

Keys shall be used only by authorized employees and shall never be loaned to students.

School Ground Security

Note: The following paragraph is optional.

The principal may appoint a security advisory committee composed of parents/guardians, students and staff. This committee shall examine the school's degree of security and existing site procedures for emergencies in order to recommend measures by which security may be enhanced and site procedures expanded or improved.

Revised 10/2021

RISK MANAGEMENT

BP 3530

Note: A.S. 14.03.150 requires districts to maintain adequate property insurance for replacement cost of district facilities and equipment. 4 AAC 31.200 requires that Regional Education Attendance Areas include the state as an additional insured on property loss insurance. The following sample policy may be revised as needed.

The School Board desires to maintain a program of risk management to protect district property and resources against harm or loss by identifying risks and administering a program designed to minimize and/or prevent losses. The risk management schedule shall include, but not be limited to:

1. Property Loss Insurance (buildings and equipment)
2. Workers Compensation Insurance
3. Liability Insurance

(cf. 4154 - Personnel Insurance/Health & Welfare Benefits)
(cf. 5143 - Students/Insurance/Athletic Insurance)

Note: A.S. 14.08.091 requires that the officer of the regional school board responsible for custody of district funds file a bond for \$50,000 with the State Commissioner. A.S. 14.14.020 requires that districts or municipalities obtain a bond not to exceed \$50,000 before the officer responsible for district moneys begins his/her duties, unless the officer has already been bonded pursuant to A.S. 29.20.610, and that the bond be filed with the clerk of the school board.

The district officer responsible for the custody of district moneys and property shall be bonded as required by law. The School Board may require the bonding of employees holding positions which have extensive access to property and money.

The Alaska Statutes and Administrative Codes listed herein outline the minimum requirements.

Legal Reference:

ALASKA STATUTES

- 14.03.150 Property Insurance required*
- 14.08.091 Organization; oath and bond. (Regional Education Attendance Areas)*
- 14.11.011 Grant applications*
- 14.12.115 Indemnification*
- 14.14.020 Bond required*
- 21.76.010-21.76-900 Joint insurance arrangements*

ALASKA ADMINISTRATIVE CODE

- 4 AAC 31.200 Loss protection required*
- 4 AAC 31.205 Self-insurance programs*
- 4 AAC 31.210 Deductible amounts*
- 4 AAC 31.215 Proceeds*
- 4 AAC 31.220 Proof of insurance*
- 4 AAC 31.225 Failure to procure insurance*

Revised: 10/2021

AASB POLICY REFERENCE MANUAL
9/92

ROLES AND DUTIES OF BUS DRIVERS

BP 3542

Authority of School Bus Drivers

Students transported in a school bus shall be under the authority of, and responsible directly to, the driver of the bus. The driver shall be held responsible for the orderly conduct of the students while they are on the bus or being escorted across a street, highway or road.

(cf. 5131.1 - Bus Conduct)

All bus drivers shall receive training as mandated by law. They also shall be familiar with and adhere to district policies and regulations relating to student transportation.

Note: State law, AS 28.35.161, prohibits texting while driving. Option 1 sets forth this legal requirement. Option 2 prohibits the use of all personal phones and devices while driving or performing professional duties.

Option 1:

Bus drivers are prohibited from utilizing a cell phone or other portable electronic device to read or type text messages or other non-voice communications while driving.

Option 2:

Bus drivers are prohibited from using personal cell phones or other personal electronic devices at all times while driving and while performing other professional duties. Use of district provided phones or electronic equipment shall be in compliance with district procedures. Bus drivers are prohibited from utilizing a district issued cell phone or other portable electronic device to read or type text messages or other non-voice communications while driving.

Legal Reference:

ALASKA STATUTES

28.15.046 Licensing of school bus drivers

28.35.161 Use of electronic devices while driving; unlawful installation of television, monitor, or similar device

ALASKA ADMINISTRATIVE CODE

4 AAC 27.200 Approved school bus driver training courses

4 AAC 27.210 Certification of instructors

4 AAC 27.220 Minimum standards for school bus driver training courses

4 AAC 27.230 Issuance of school bus driver certificates under 4 AAC 27.200 (c)

4 AAC 27.235 Revocation of school bus driver training course approval

4 AAC 27.240 Revocation of instructor certificate

Revised 10/2021

OTHER FOOD SALES

BP 3554

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

During School Day

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

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

Outside of School Day

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

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

Legal Reference:

UNITED STATES CODE

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

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

CODE OF FEDERAL REGULATIONS

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

FEDERAL REGISTER

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

Revised 10/2021

DISTRICT RECORDS

BP 3580(a)

Note: Alaska Statute 40.21.070 requires districts to follow the state records management and retention program to the extent practical. In 2007, the Department of Education and Early Development updated its 1992 publication relating to records retention practices for school districts. The newly updated *Model Records Retention Schedule for Alaska School Districts* lists and describes most records that school districts administer and recommends minimum retention guidelines, irrespective of the media utilized. The schedule is only a guide and districts may establish their own varying schedules to meet specific school or community needs or practices.

School district records shall be developed, maintained and disposed of according to the requirements of federal and state laws and regulations. Records, regardless of format, should remain accessible and durable for their prescribed retention period. Electronic records, including email, should be administered under operating policies and procedures, ideally in an unaltered format, to ensure that the records remain authentic and trustworthy for their full retention period.

Note: In 2007, the Federal Rules of Civil Procedure underwent a major revision to include electronic discovery rules. The Federal Rules mandate that entities, including school districts, retain documents that are relevant to a claim or defense to a claim. Thus, electronically stored information that is relevant to a claim must be saved for an extended period of time. Even inadvertent destruction of electronic data, for example pursuant to your email purging procedures, can result in sanctions for your district if you are involved in litigation. A "litigation hold" is a directive to parties not to destroy any documents, including electronically stored information in all of its various forms, that might be relevant to a legal proceeding, or that might lead to the discovery of relevant information. In the event the district becomes aware of actual or threatened litigation, audit, or investigation that may concern a group of records, those records should not be disposed of until authorized to do so upon advice of your attorney.

The Superintendent or designee shall undertake the preservation and retention of records and data, including electronically stored information, when there becomes a likelihood that potential litigation will occur.

Irreplaceable, vital school district records must be protected against destruction in the event of a fire, flood, earthquake, terrorist act or other disaster. Vital records are those containing critical information essential to the continuity of operations, or the protection of the rights and interests of the school district, its students, and staff. The Superintendent or designee shall identify vital records and implement measures to ensure that these documents are preserved.

The School Board authorizes the destruction of records having no legal or administrative value or historical interest, following retention for those periods described in the records retention schedule.

Note: Alaska Statute 40.21.080 provides that public records may not be destroyed except on the authority of the local governing body. The Board may authorize by policies or regulations, the disposal of "routine records." The District should establish regulations defining its routine records, and time limits for retention of all records.

DISTRICT RECORDS

BP 3580(B)

OPTION 1:

The Superintendent or designee shall establish administrative regulations in accordance with AS 40.21.070 so that district personnel will know how district records are to be maintained or destroyed. The regulations shall include retention periods for district records, as appropriate to the record involved.

OPTION 2:

The School Board adopts as its Records Management System the Model Records Retention Schedule for Alaska School Districts. The Superintendent or designee will implement a records management program consistent with this Schedule.

The Superintendent or designee shall ensure the confidentiality of district records as permitted or required by law. All district employees must guard against improper disclosure of confidential and personally identifiable information.

(cf. 1340 - Access to District Records)
(cf. 4112.6/4212.6/4312.6 - Personnel Records)
(cf. 5125 - Student Records)

Note: Participants in the E-rate program have specific document retention requirements which go into effect for funding year 2004. Under FCC rules, program beneficiaries must “retain all records related to the application for, receipt and delivery of discounted services for a period of five years after the last day of service delivered” in any particular funding year. FCC Rule § 54.516. Specifically, eight categories of documents must be retained: prebidding process, bidding process, contracts, application process, purchase and delivery of services, invoicing, inventory, and forms and rule compliance.

Legal Reference:

ALASKA STATUTES

40.25.120-40.25.220 *Public Records Act*

14.03.115 *Parental Access*

14.17.910 *Restrictions governing receipt and expenditure of money from public school foundation account*

40.21.010-40.21.140 *Public records*

ALASKA CONSTITUTION

art. 1, sec. 22, *Right to Privacy*

UNITED STATES CODE

5 U.S.C. § 552a – *Privacy Act*

20 U.S.C. § 1232 g & 34 CFR Part 99 – *Family Educational Rights & Privacy Act*

Revised 10/2021

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2022

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2022

October 26, 2022

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 (the District) for the year ended June 30, 2022. 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 June 7, 2022. 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 2022. 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 three 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. Below is a misstatement that management has determined to be immaterial, both individually and in the aggregate, to the financial statements as a whole. This misstatement was not corrected by management:

- Understatement of lease liability and related right of use asset of \$206,774 in the School Operating Fund and Government-wide financial statements.

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 26, 2022.

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 Budgetary Comparison Schedule, 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, and Notes to Required Supplementary Information, 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 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; 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.

Members of the School Board
Lake and Peninsula School District
Page 4 of 4

Restriction on Use

This information is intended solely for the information and use of the School Board and management of Lake and Peninsula School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Altman, Rogers & Co.

Anchorage, Alaska
October 26, 2022

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, 2022

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, 2022

LAKE AND PENINSULA SCHOOL DISTRICT

Table of Contents

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report		1-4
 Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	5
Statement of Activities	B-1	6
 Fund Financial Statements:		
Balance Sheet – Governmental Funds	C-1	7
Reconciliation of Net Position Between the Government-wide Financial Statements and the Fund Financial Statements	C-2	8
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	D-1	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	D-2	10
 Health Insurance Internal Service Fund:		
Statement of Net Position	E-1	11
Statement of Revenues, Expenses, and Changes in Net Position	E-2	12
Statement of Cash Flows	E-3	13
Notes to Basic Financial Statements		14-43
 Required Supplementary Information:		
Schedule of Revenues, Expenditures and Changes in Fund Balance – Original and Final Budget and Actual: School Operating Fund	F-1	44
 Public Employees' Retirement System:		
Schedule of the District's Proportionate Share of the Net Pension Liability	G-1	45
Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)	G-2	46
Schedule of the District's Contributions (Pensions)	G-3	47
Schedule of the District's Contributions (OPEB)	G-4	48
 Teachers Retirement System:		
Schedule of the District's Proportionate Share of the Net Pension Liability	G-5	49
Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)	G-6	50
Schedule of the District's Contributions (Pensions)	G-7	51
Schedule of the District's Contributions (OPEB)	G-8	52
Notes to the Required Supplementary Information		53-55

LAKE AND PENINSULA SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information:		
Major Governmental Funds:		
Schedule of Revenues, Expenditures and Changes		
in Fund Balance – Budget and Actual (where applicable):		
School Operating Fund	H-1	56-59
Capital Projects Fund	H-2	60
Other Governmental Funds:		
Combining Balance Sheet	I-1	61-63
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	I-2	64-66
Schedule of Revenues, Expenditures and Changes		
in Fund Balance – Budget and Actual (where applicable) – Nonmajor		
Special Revenue Funds:		
Student Transportation	I-3	67
Port Heiden Artists	I-4	68
Broadband Assistance Grant (BAG)	I-5	69
Comprehensive Literacy	I-6	70
Food Service	I-7	71
Fresh Fruit and Vegetable	I-8	72
Title I-A Basic and Title IV	I-9	73
Title I-C Migrant Education	I-10	74
Migrant Literacy	I-11	75
Title I-A School Improvement	I-12	76
Title II-A	I-13	77
Title VI-B IDEA	I-14	78
Preschool Disabled	I-15	79
ARP ESSER III	I-16	80
Carl Perkins - Secondary	I-17	81
RLIS	I-18	82
Indian Education FY22	I-19	83
CHILD	I-20	84
DHSS Screening	I-21	85
Literacy 365 FY21	I-22	86
Literacy 365 FY22	I-23	87
BBNC Bay Smokehouse	I-24	88
ESSER II	I-25	89
Bristol Bay Welds ACF	I-26	90
Tenesqaaq – BB Career Awareness - ANE	I-27	91
BBNC KOK Cultural Outreach	I-28	92
USDA Distance and Telemedicine – Denali Commission Match	I-29	93
BBNC Native Heritage	I-30	94
CTE New Visions Art	I-31	95
Student, Community, Housing and Scholarship	I-32	96

LAKE AND PENINSULA SCHOOL DISTRICT

Table of Contents, Continued

	<u>Exhibit</u>	<u>Page</u>
Supplementary Information, Continued:		
Schedule of Compliance – AS 14.17.505	K-1	97
Schedule of Expenditures of Federal Awards	L-1	98-99
Notes to the Schedule of Expenditures of Federal Awards		100
Schedule of State Financial Assistance	M-1	101
Notes to the Schedule of State Financial Assistance		102
Compliance Section:		
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		103-104
Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the <i>Uniform Guidance</i>		105-107
Federal Schedule of Findings and Questioned Costs		108-109
Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance as Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		110-112
State Schedule of Findings and Questioned Costs		113

Independent Auditor's Report

Members of the School Board
Lake and Peninsula School District
King Salmon, Alaska

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Lake and Peninsula School District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lake and Peninsula School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake and Peninsula School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Lake and Peninsula School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake and Peninsula School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule, Schedules of the District's Proportionate Share of Net Pension and OPEB Liabilities and Assets and the District's Schedules of Contributions for the Public Employees' Retirement System and Teachers' Retirement System, and Notes to the Required Supplementary Information on pages 44-54 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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 "Supplementary Information", which includes: Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable); School Operating Fund and Capital Projects Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds; Schedule of Compliance - AS 14.17.505; the Schedule of Expenditures of Federal Awards and related notes, 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 and related notes, 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. Such information 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. The 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 GAAS. In our opinion, the "Supplementary Information" is fairly stated, in all material respects, in relation to the basic financial statements as a whole.163

Members of the School Board
Lake and Peninsula School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 26, 2022 on our consideration of 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.

Altman, Rogers & Co.

Anchorage, Alaska
October 26, 2022

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Net Position

June 30, 2022

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 357,157
Short-term investments	340,887
Accounts receivable	862,638
Inventories	215,895
Prepaid items	54,781
Total current assets	<u>1,831,358</u>
Long-term assets:	
Long-term investments	1,345,118
Assets to be contributed to Lake and Peninsula Borough	711,263
Capital assets	2,141,451
Accumulated depreciation	(1,334,369)
Net OPEB assets	5,708,689
Total long-term assets	<u>8,572,152</u>
Deferred outflows of resources - Pension and OPEB deferrals	<u>1,172,764</u>
Total assets and deferred outflows of resources	<u><u>11,576,274</u></u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Accounts payable	180,913
Accrued health claims	449,089
Accrued payroll liabilities	779,789
Unearned revenue	26,721
Total current liabilities	<u>1,436,512</u>
Long-term liabilities - Net pension and OPEB liabilities	<u>5,114,178</u>
Deferred inflows of resources - Pension and OPEB deferrals	<u>6,355,879</u>
Total liabilities and deferred inflows of resources	<u>12,906,569</u>
Net position:	
Net investment in capital assets	807,082
Restricted:	
Assets to be contributed	711,263
Scholarships	224,489
Career and vocational development	210,182
Student, community, housing, scholarship	248,784
Unrestricted	(3,532,095)
Total net position	<u>(1,330,295)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 11,576,274</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, 2022

	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	\$ 5,191,151	-	460,285	-	(4,730,866)
Special education instruction	704,125	-	(123,418)	-	(827,543)
Special education support services - students	356,348	-	130,758	-	(225,590)
Support services - students	251,587	-	199,341	-	(52,246)
Support services - instruction	4,215,252	-	918,724	-	(3,296,528)
School administration	591,524	-	(135,515)	-	(727,039)
School administration support services	76,728	-	15,164	-	(61,564)
District administration	463,059	-	(79,182)	-	(542,241)
District administration support services	716,425	-	273,767	-	(442,658)
Operations and maintenance of plant	3,230,647	296,661	178,161	243,678	(2,512,147)
Student activities	749,578	-	114,501	-	(635,077)
Student transportation services	132,600	-	127,368	-	(5,232)
Food services	689,679	19,872	309,653	-	(360,154)
Total governmental activities	\$ 17,368,703	316,533	2,389,607	243,678	(14,418,885)
General revenues and transfers:					
Unrestricted Borough appropriation					1,360,065
Unrestricted investment and interest earnings					254
E-rate					2,236,987
Grants not restricted to specific programs					10,049,644
Other local revenue					863,563
Total general revenues and transfers					14,510,513
Change in net position					91,628
Net position, beginning of year					(1,421,923)
Net position, end of year					\$ (1,330,295)

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

LAKE AND PENINSULA SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2022

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 224,239	-	-	224,239
Short-term investments	340,887	-	-	340,887
Long-term investments	1,345,118	-	-	1,345,118
Accounts receivable	223,226	50,000	589,412	862,638
Due from other funds	598,857	100,952	478,357	1,178,166
Inventory	179,492	-	36,403	215,895
Prepays	54,781	-	-	54,781
Total assets	<u>2,966,600</u>	<u>150,952</u>	<u>1,104,172</u>	<u>4,221,724</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	106,366	-	74,547	180,913
Accrued payroll liabilities	779,789	-	-	779,789
Unearned revenue	-	-	26,721	26,721
Due to other funds	579,309	-	598,857	1,178,166
Total liabilities	<u>1,465,464</u>	<u>-</u>	<u>700,125</u>	<u>2,165,589</u>
Fund Balances:				
Non-spendable:				
Inventory	179,492	-	36,403	215,895
Prepays	54,781	-	-	54,781
Restricted:				
Scholarships	224,489	-	-	224,489
Career and vocational education	210,182	-	-	210,182
Student, community, housing, scholarship	-	-	248,784	248,784
Committed:				
Student transportation	-	-	155,263	155,263
Capital grant match and other purposes	-	150,952	-	150,952
Assigned - encumbrances	28,111	-	-	28,111
Unassigned	804,081	-	(36,403)	767,678
Total fund balances	<u>1,501,136</u>	<u>150,952</u>	<u>404,047</u>	<u>2,056,135</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,966,600</u>	<u>150,952</u>	<u>1,104,172</u>	<u>4,221,724</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, 2022

Amount reported as fund balances on the governmental funds balance sheet		\$	2,056,135
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	461,364		
TRS	<u>711,400</u>		1,172,764
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(2,246,495)		
TRS	<u>(4,109,384)</u>		(6,355,879)
Proportionate share of the collective OPEB assets:			
PERS	2,058,344		
TRS	<u>3,650,345</u>		5,708,689
Proportionate share of the collective net pension and OPEB liabilities:			
PERS	(2,859,939)		
TRS	<u>(2,254,239)</u>		(5,114,178)
Capital assets used in governmental activities are not financial resources and are not reported in the funds.			807,082
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.			(316,171)
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			<u>711,263</u>
Net position of governmental activities		\$	<u><u>(1,330,295)</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, 2022

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Local sources:				
Charges for services	\$ 296,661	-	19,872	316,533
Earnings on investments	254	-	-	254
E-rate revenue	2,236,987	-	-	2,236,987
Other	879,845	-	583,532	1,463,377
Intergovernmental:				
Lake and Peninsula Borough	1,360,065	-	-	1,360,065
State of Alaska	9,847,808	243,678	269,550	10,361,036
Federal sources	1,240,279	-	2,644,839	3,885,118
Total revenues	<u>15,861,899</u>	<u>243,678</u>	<u>3,517,793</u>	<u>19,623,370</u>
Expenditures:				
Current:				
Instruction	5,786,346	-	1,487,835	7,274,181
Special education instruction	1,063,738	-	3,843	1,067,581
Special education support services - students	225,770	-	130,578	356,348
Support services - students	200,673	-	145,226	345,899
Support services - instruction	3,531,088	-	1,003,415	4,534,503
School administration	830,091	-	7,371	837,462
School administration support services	94,481	-	-	94,481
District administration	581,217	-	-	581,217
District administration support services	719,676	-	140,747	860,423
Operation and maintenance of plant	2,876,294	-	1,217	2,877,511
Student activities	629,338	-	157,377	786,715
Student transportation - to and from school	-	-	132,600	132,600
Food services	-	-	689,679	689,679
Construction and facilities acquisition	-	412,700	-	412,700
Total expenditures	<u>16,538,712</u>	<u>412,700</u>	<u>3,899,888</u>	<u>20,851,300</u>
Excess (deficiency) of revenues over expenditures	<u>(676,813)</u>	<u>(169,022)</u>	<u>(382,095)</u>	<u>(1,227,930)</u>
Other financing sources (uses):				
Transfers in	-	-	368,003	368,003
Transfers out	(368,003)	-	-	(368,003)
Total other financing sources (uses)	<u>(368,003)</u>	<u>-</u>	<u>368,003</u>	<u>-</u>
Net change in fund balances	(1,044,816)	(169,022)	(14,092)	(1,227,930)
Fund balances, beginning of year	<u>2,545,952</u>	<u>319,974</u>	<u>418,139</u>	<u>3,284,065</u>
Fund balances, end of year	<u>\$ 1,501,136</u>	<u>150,952</u>	<u>404,047</u>	<u>2,056,135</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, 2022

Net change in fund balance - total governmental funds	\$	(1,227,930)
---	----	-------------

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	\$	2,608,648	
TRS		<u>4,210,324</u>	6,818,972

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	(2,093,260)	
TRS	<u>(3,624,655)</u>	(5,717,915)

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

(16,282)

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	447,694	
Depreciation expense	<u>(166,037)</u>	281,657

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.

(46,874)

Change in net position of governmental activities	\$	<u><u>91,628</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 Net Position

June 30, 2022

<u>Assets</u>	
Cash and cash equivalents	\$ <u>132,918</u>
<u>Liabilities and Net Position</u>	
Liabilities -	
Health claims payable	<u>449,089</u>
Net position - unrestricted	<u>(316,171)</u>
Total liabilities and net position	\$ <u>132,918</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, 2022

Operating revenues - local sources - Interfund insurance charges	\$ 3,940,844
Operating expenses - Insurance claims and administration	<u>3,987,718</u>
Change in net position	(46,874)
Net position, beginning of year	<u>(269,297)</u>
Net position, end of year	<u><u>\$ (316,171)</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, 2022

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 3,940,844
Payments for insurance claims and administration	<u>(4,003,897)</u>
Net cash flows provided (used) by operating activities	<u>(63,053)</u>
Cash and cash equivalents, beginning of year	<u>195,971</u>
Cash and cash equivalents, end of year	\$ <u><u>132,918</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income	(46,874)
Changes in assets and liabilities that provided (used) cash:	
Decrease in claims payable	<u>(16,179)</u>
Net cash flows provided by operating activities	\$ <u><u>(63,053)</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, 2022

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, 2022.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District does not presently have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operations or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

Deferred inflows of resources are the acquisition of Fund Balance / Net Position by the District that are applicable to a future reporting period. Deferred outflows of resources are the consumption of Fund Balance / Net Position by the District that are applicable to a future reporting period.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The only proprietary fund reported by the District is an internal service fund.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Charges for services are recognized as revenues when earned.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The District follows the Uniform Chart of Accounts for School Districts as required by the State of Alaska, Department of Education and Early Development.

The District reports the following major governmental funds:

The *School Operating Fund* is the District's primary operating fund. It accounts for all resources used to finance District maintenance and operation except those required to be accounted for in other funds.

The *Capital Projects Fund* accounts for the revenues and expenditures of local, state and federally funded acquisitions of capital assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds.

Additionally, the District reports the following governmental fund types:

The *Special Revenue Funds* account for revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Proprietary Fund

Internal Service Fund. The 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 government-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.

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

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, 2022, the District had \$378,918 of uninsured cash. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2022, the District had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturity (in years)</u>		
		<u>Less than 1 year</u>	<u>1-5</u>	<u>6-10</u>
Fixed income	\$ 1,686,005	340,887	1,345,118	-

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, 2022:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income	\$ 1,686,005	1,686,005	-	-

B. Accounts Receivable

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

	<u>School Operating Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Grants	\$ -	50,000	589,412	639,412
Local sources	223,226	-	-	223,226
Total	\$ 223,226	50,000	589,412	862,638

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, 2022:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Capital assets being depreciated:				
Equipment	\$ 897,729	34,995	-	932,724
Vehicles	1,434,719	-	225,992	1,208,727
Total capital assets being depreciated	<u>2,332,448</u>	<u>34,995</u>	<u>225,992</u>	<u>2,141,451</u>
Less accumulated depreciation for:				
Equipment	854,951	24,601	-	879,554
Vehicles	539,371	141,436	225,992	454,815
Total accumulated depreciation	<u>1,394,322</u>	<u>166,037</u>	<u>225,992</u>	<u>1,334,369</u>
 Total net capital assets	 <u>\$ 938,126</u>	 <u>(131,042)</u>	 <u>-</u>	 <u>807,082</u>

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

Governmental activities:	
Instruction	\$ 5,844
District administration support services	11,737
Operation and maintenance of plant	148,456
Total depreciation expense	<u>\$ 166,037</u>

D. Assets to be Contributed

The following are a summary of changes in assets to be contributed for the year ended June 30, 2022:

	Balance June 30, 2021	Additions	Deletions	Balance June 30, 2022
Construction in progress	\$ 298,562	412,701	-	711,263

Deletions of assets to be contributed consist of capital assets transferred to the Borough for reporting purposes.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, 2022 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Fund	\$ 598,857
Capital Project Fund	General	100,952
Other Governmental Funds	School Operating Fund	<u>478,357</u>
		<u>\$ 1,178,166</u>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

<u>Transfers Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Other governmental Funds	\$ <u>368,003</u>

The School Operating Fund transferred \$368,003 to the Food Service Special Revenue Fund to cover current year expenditures in excess of revenues.

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, 2022. 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

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	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, 2022 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2021 (latest available report):

Membership	PERS	TRS
Active plan members	24,481	6,009
Participating employers	151	57

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2021 (latest available information) employer contributions were 7.44% for PERS and 4.53% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2021 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	36,704	13,225
Inactive plan members entitled to but not yet receiving benefits	5,112	741
Inactive plan members not entitled to benefits	10,366	1,678
Active plan members	10,066	3,492
Total plan membership	62,248	19,136

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, 2022 employer contributions were 1.07% for PERS and .093% for TRS. Membership in the plan consists of the following at June 30, 2021 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	67	20
Inactive plan members entitled to but not yet receiving benefits	2,082	832
Inactive plan members not entitled to benefits	16,249	2,848
Active plan members	24,481	6,009
Total plan membership	42,879	9,709

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, 2021 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	113	29
Inactive plan members entitled to but not yet receiving benefits	2,082	832
Inactive plan members not entitled to benefits	16,249	2,848
Active plan members	24,481	6,009
Total plan membership	42,925	9,718

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, 2021 (latest available report) for the DB Pension Plan for PERS and TRS is 29.77% and 29.80%, for the ARHCT plan is 30.00% and 29.95%, for the ODD Plan is 29.55% and 29.46%, and for the RMP is 29.54% and 29.41%, 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>.

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	6.63%
Global Equity (non-U.S.)	5.41%
Aggregate bonds	0.76%
Opportunistic	4.39%
Real Assets	3.16%
Private Equity	9.29%
Cash Equivalents	0.13%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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 2.18% as of June 30, 2021.

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.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer Contribution rates for PERS and TRS for the year ended June 30, 2022 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	15.54%	21.27%	8.11%
OPEB	6.46%	8.84%	0%
Total PERS contribution rates	<u>22.00%</u>	<u>30.11%</u>	<u>8.11%</u>
TRS:			
Pension	6.06%	15.36%	19.29%
OPEB	6.50%	16.49%	0%
Total TRS contribution rates	<u>12.56%</u>	<u>31.85%</u>	<u>19.29%</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 18.31%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2021 (latest available) were determined by an actuarial valuation as of June 30, 2019 which was rolled forward to the measurement date June 30, 2021. 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% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.
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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Healthcare cost trend rates (ARHCT Plan and RMP)	Pre-65 medical: 6.5% 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: 7.5% 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.

Currently there are 150 employers participating in PERS defined benefit plan and 151 participating in PERS defined contribution and OPEB plans.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The DB Plan's membership consisted of the following at June 30, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	36,704
Inactive plan members entitled to but not receiving benefits	5,112
Inactive members not entitled to benefits	10,366
Active plan members	<u>10,066</u>
Total DB plan membership	<u>62,248</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.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, 2022, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>265,745</u>	<u>73,027</u>	<u>388,772</u>

Public Employees Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$150,128 (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, 2021 to a total of \$(91,546), 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, 2022, 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:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 2,859,939
State's proportionate share of the net pension liability	<u>387,604</u>
Total	\$ <u>3,247,543</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB (asset)	\$ (2,007,052)
State's proportionate share of the ARHCT OPEB (asset)	<u>(265,453)</u>
Total	\$ <u>(2,272,505)</u>
District's proportionate share of the ODD OPEB (asset)	<u>(29,840)</u>
District's proportionate share of the RMP OPEB (asset)	<u>(21,452)</u>
Total District's share of net pension and OPEB liabilities and assets	\$ <u>801,595</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, 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 FY2023 through FY2039, as determined by projections based on the June 30, 2021 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, 2020 Measurement	June 30, 2021 Measurement	Change
Pension	0.0629%	0.0780%	0.0151%
OPEB:			
ARHCT	0.0628%	0.0782%	0.0154%
ODD	0.0776%	0.0677%	(0.0099%)
RMP	0.0959%	0.0799%	(0.0160%)

Based on the measurement date of June 30, 2021, the District recognized pension and OPEB expense of \$523,923 and (\$808,885), respectively, for the year ended June 30, 2022. At June 30, 2022, 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	\$ -	(12,670)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(1,127,810)
Changes in proportion and differences between District contributions and proportionate share of contributions	107,934	-
District contributions subsequent to the measurement date	265,745	-
Total	<u>\$ 373,679</u>	<u>(1,140,480)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(21,077)
Changes of assumptions	-	(75,847)
Net difference between projected and actual earnings on OPEB plan investments	-	(939,193)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(18,843)
District contributions subsequent to the measurement date	54,574	-
Total	<u>\$ 54,574</u>	<u>(1,054,960)</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	\$ -	(8,150)
Changes of assumptions	-	(227)
Net difference between projected and actual earnings on OPEB plan investments	-	(4,785)
Changes in proportion and differences between District contributions and proportionate share of contributions	5,302	(1,444)
District contributions subsequent to the measurement date	<u>4,145</u>	<u>-</u>
Total	<u>\$ 9,447</u>	<u>(14,606)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,594	(1,020)
Changes of assumptions	6,668	(12,749)
Net difference between projected and actual earnings on OPEB plan investments	-	(19,192)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,094	(3,488)
District contributions subsequent to the measurement date	<u>14,308</u>	<u>-</u>
Total	<u>\$ 23,664</u>	<u>(36,449)</u>

\$265,745 and \$73,027 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, 2022, 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
2022	\$ (166,825)	(335,790)	(1,887)	(5,657)
2023	(258,337)	(216,293)	(1,882)	(5,666)
2024	(279,449)	(232,254)	(1,932)	(5,860)
2025	(327,935)	(270,623)	(2,092)	(6,472)
2026	-	-	(621)	(1,147)
Thereafter	-	-	(890)	(2,290)
Total	<u>\$ (1,032,545)</u>	<u>(1,054,960)</u>	<u>(9,304)</u>	<u>(27,092)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2022, the District recognized \$519,267 and (\$27,036) of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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	\$ 4,235,968	2,859,939	1,703,898
Net OPEB ARHCT (asset)	\$ (1,312,582)	(2,007,052)	(2,583,757)
Net OPEB ODD (asset)	\$ (28,573)	(29,840)	(30,849)
Net OPEB RMP liability (asset)	\$ 14,001	(21,452)	(48,230)

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 (asset)	\$ (2,651,268)	(2,007,052)	(1,229,651)
Net OPEB ODD (asset)	N/A	(29,840)	N/A
Net OPEB RMP liability (asset)	(52,063)	(21,452)	20,257

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): 1.07% 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%	195
5 years of service – 100%	

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The School District contributed \$140,209 for the year ended June 30, 2022, which included forfeitures of \$7,143 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, 2021 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	13,225
Inactive plan members entitled to but not receiving benefits	741
Inactive plan members not entitled to benefits	1,678
Active plan members	<u>3,492</u>
Total DB plan membership	<u>19,136</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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

Employer contributions for the year ended June 30, 2022, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>136,437</u>	<u>103,207</u>	<u>239,644</u>

Teachers Retirement Plans

For the year ended June 30, 2022 the State of Alaska contributed \$888,315 (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 to a total of (\$1,017,158), 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, 2022, 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:

Defined Benefit:	<u>Pension</u>
District's proportionate share of the net pension liability	\$ 2,254,239
State's proportionate share of the net pension liability	<u>1,912,095</u>
Total	<u>\$ 4,166,334</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB (asset)	\$ (3,418,082)
State's proportionate share of the ARHCT OPEB (asset)	<u>(2,665,949)</u>
Total	<u>\$ (6,084,031)</u>
District's proportionate share of the ODD OPEB (asset)	<u>\$ (52,884)</u>
District's proportionate share of the RMP OPEB (asset)	<u>\$ (179,379)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ (1,396,106)</u>

The net pension and OPEB liabilities and assets were measured as of June 30, 2021, 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, 2021 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, 2020 Measurement	June 30, 2021 Measurement	Change
Pension	0.1735%	0.2832%	0.10976%
OPEB:			
ARHCT	0.1728%	0.2940%	0.12122%
ODD	0.6940%	0.8677%	0.17371%
RMP	0.6511%	0.8933%	0.24220%

Based on the measurement date of June 30, 2021, the District recognized pension and OPEB expense of \$614,658 and (\$1,977,634), respectively, for the year ended June 30, 2022. At June 30, 2022, 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	\$ -	(21,672)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	(2,327,269)
Changes in proportion and differences between District contributions and proportionate share of contributions	408,919	-
District contribution subsequent to the measurement date	136,437	-
Total	\$ <u>545,356</u>	<u>(2,348,941)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(23,992)
Changes of assumptions	-	(98,681)
Net difference between projected and actual earnings on pension plan investments	-	(1,336,444)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(118,490)
District contribution subsequent to the measurement date	66,065	-
Total	\$ <u>66,065</u>	<u>(1,577,607)</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	\$ -	(6,203)
Changes of assumptions	-	(29)
Net difference between projected and actual earnings on pension plan investments	-	(6,775)
Changes in proportion and differences between District contributions and proportionate share of contributions	7,381	(11,333)
District contribution subsequent to the measurement date	3,265	-
Total	\$ <u>10,646</u>	<u>(24,340)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 34,422	(5,808)
Changes of assumptions	12,185	(66,358)
Net difference between projected and actual earnings on pension plan investments	-	(70,540)
Changes in proportion and differences between District contributions and proportionate share of contributions	8,849	(15,790)
District contribution subsequent to the measurement date	33,877	-
Total	\$ <u>89,333</u>	<u>(158,496)</u>

\$136,437 and \$103,207 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, 2022 (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
2022	\$	(152,490)	(554,072)	(2,781)	(21,149)
2023		(530,749)	(307,881)	(2,766)	(21,180)
2024		(576,891)	(330,597)	(2,849)	(22,002)
2025		(679,892)	(385,057)	(3,092)	(24,444)
2026		-	-	(1,178)	(4,559)
Thereafter		-	-	(4,293)	(9,706)
Total	\$	<u>(1,940,022)</u>	<u>(1,577,607)</u>	<u>(16,959)</u>	<u>(103,040)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2022, the District recognized \$1,148,093 and (\$214,497) of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

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	\$ 4,557,470	2,254,239	314,381
Net OPEB ARHCT (asset)	\$ (2,462,832)	(3,418,082)	(4,208,419)
Net OPEB ODD (asset)	\$ (53,015)	(52,884)	(52,824)
Net OPEB RMP (asset)	\$ (66,240)	(179,379)	(264,003)

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)	\$ (4,297,261)	(3,418,082)	(2,352,756)
Net OPEB ODD (asset)	\$ N/A	(52,884)	N/A
Net OPEB RMP (asset)	\$ (275,411)	(179,379)	(47,409)

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): 0.83% 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%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The School District contributed \$404,946 for the year ended June 30, 2022, which included forfeitures of \$4,050 which has been applied against contributions.

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 \$28,111 as of June 30, 2022.

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, 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>
Claims payable, June 30, 2021	\$	465,268
2022 claims and changes in estimates		3,074,003
2022 claims paid		<u>(3,090,182)</u>
Claims payable, June 30, 2022	\$	<u>449,089</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 94 *Public-Private and Public-Public Partnerships and Availability Payments Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 96 *Subscription-Based Information Technology Arrangements*. Effective for fiscal years beginning after June 15, 2022.
- GASB 99 *Omnibus 2022*. Multiple effective dates.
- GASB 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

Statements 94 and 99 are not expected to have any significant impact on the financial statements of the District.

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. 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 101 unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

REQUIRED SUPPLEMENTARY INFORMATION

LAKE AND PENINSULA SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ -	-	296,661	296,661
Earnings on investments	20,000	10,000	254	(9,746)
E-rate revenue	2,268,192	2,268,192	2,236,987	(31,205)
Other	579,455	946,000	879,845	(66,155)
Intergovernmental:				
Borough appropriation	1,360,065	1,360,065	1,360,065	-
State of Alaska	10,008,593	9,810,796	9,847,808	37,012
Federal sources	1,200,019	1,240,279	1,240,279	-
Total revenues	<u>15,436,324</u>	<u>15,635,332</u>	<u>15,861,899</u>	<u>226,567</u>
Expenditures:				
Current:				
Instruction	5,644,475	5,343,707	5,786,346	(442,639)
Special education instruction	1,448,529	1,276,321	1,063,738	212,583
Special education support services - students	163,685	229,658	225,770	3,888
Support services - students	96,779	217,678	200,673	17,005
Support services - instruction	3,281,197	3,366,283	3,531,088	(164,805)
School administration	818,993	868,566	830,091	38,475
School administration support services	86,840	75,227	94,481	(19,254)
District administration	572,103	696,380	581,217	115,163
District administration support services	715,840	659,551	719,676	(60,125)
Operations and maintenance of plant	2,601,683	2,732,316	2,876,294	(143,978)
Student activities	403,859	622,852	629,338	(6,486)
Total expenditures	<u>15,833,983</u>	<u>16,088,539</u>	<u>16,538,712</u>	<u>(450,173)</u>
Excess (deficiency) of revenues over expenditures	<u>(397,659)</u>	<u>(453,207)</u>	<u>(676,813)</u>	<u>(223,606)</u>
Other financing sources (uses) -				
Transfers out	<u>(340,000)</u>	<u>(340,000)</u>	<u>(368,003)</u>	<u>(28,003)</u>
Net change in fund balance	\$ <u>(737,659)</u>	<u>(793,207)</u>	<u>(1,044,816)</u>	<u>(251,609)</u>
Fund balance, beginning of year			<u>2,545,952</u>	
Fund balance, end of year			\$ <u><u>1,501,136</u></u>	

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

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net Pension Liability

206

Public Employees' Retirement System (PERS)

June 30, 2022

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%	\$ 4,397,251	\$ 543,235	\$ 4,940,486	\$ 2,421,546	182%	59.55%
2018	0.0643%	\$ 3,322,033	\$ 1,236,083	\$ 4,558,116	\$ 2,464,319	135%	63.37%
2019	0.7650%	\$ 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%
2022	0.0780%	\$ 2,859,939	\$ 387,604	\$ 3,247,543	\$ 1,810,191	158%	74.46%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2022

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%
2022	0.0782%	\$ (2,007,052)	\$ (265,453)	\$ (2,272,505)	\$ 2,128,988	-94.27%	135.54%
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%
2022	0.0677%	\$ (29,840)	\$ -	\$ (29,840)	\$ 2,128,988	-1.40%	374.22%
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%
2022	0.0799%	\$ (21,452)	\$ -	\$ (21,452)	\$ 580,727	-3.69%	115.10%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of the District's Contributions (Pensions)

Public Employees' Retirement System (PERS)

June 30, 2022

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%
2022	\$ 264,538	\$ (265,745)	\$ (1,207)	\$ 2,177,186	12.15%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

209

Schedule of the District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2022

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%
2022	\$ 54,574	\$ (54,574)	\$ -	\$ 2,177,186	2.51%
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%
2022	\$ 4,145	\$ (4,145)	\$ -	\$ 2,177,186	0.19%
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%
2022	\$ 14,308	\$ (14,308)	\$ -	\$ 637,314	2.25%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of the District's Proportionate Share of the Net Pension Liability

Teachers' Retirement System (TRS)

June 30, 2022

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	\$ 5,877,918	\$ 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%
2022	0.2832%	\$ 2,254,239	\$ 1,912,095	\$ 4,166,334	\$ 5,190,016	43.43%	89.43%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

211

Teachers' Retirement System (TRS)

June 30, 2022

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%
2022	0.2940%	\$ (3,418,082)	\$ (2,665,949)	\$ (6,084,031)	\$ 5,190,016	-65.86%	145.41%
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%
2022	0.8677%	\$ (52,884)	\$ -	\$ (52,884)	\$ 5,190,016	-1.02%	1254.36%
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%
2022	0.8933%	\$ (179,379)	\$ -	\$ (179,379)	\$ 2,905,924	-6.17%	142.54%

See accompanying notes to Required Supplementary Information.

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

212

Teachers' Retirement System (TRS)

June 30, 2022

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%
2022	\$ 133,352	\$ (136,437)	\$ (3,085)	\$ 5,132,102	2.60%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

213

Schedule of the District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2022

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%
2022	\$ 66,065	\$ (66,065)	\$ -	\$ 5,132,102	1.29%
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%
2022	\$ 3,265	\$ (3,265)	\$ -	\$ 5,132,102	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%
2022	\$ 33,877	\$ (33,877)	\$ -	\$ 3,224,092	1.05%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2022

1. 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.

2. 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	\$ 442,639
Support services – instruction	164,805
School administration support services	19,254
District administration support services	60,125
Operations and maintenance of plant	143,978
Student activities	6,486

Excess expenditures were covered through available fund balance.

3. 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, 2020 to June 30, 2021:

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

Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

- Pension - Healthcare claim costs are updated annually. Retired member contributions were updated to reflect the 5% decrease from CY20 to CY21. The amounts included in the normal cost for administrative expenses were changed from \$7,223,000 to \$7,625,000 for pension, and from \$4,934,000 to \$5,531,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

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 District will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

4. 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, 2020 to June 30, 2021:

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

Changes in Assumptions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

- Pension - Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$3,003,000 to \$3,217,000 for pension, and from \$1,362,000 to \$1,604,000 for healthcare (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.
- OPEB ODD and RMP- Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$0 to \$5,000 for occupational death and disability, and from \$8,000 to \$22,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

Changes in Benefit Provisions Since the Prior Valuation – June 30, 2020 to June 30, 2021:

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 District will present only those years for which information is available.

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2020 which was rolled forward to June 30, 2021. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

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, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ -	296,661	296,661
Earnings on investments	10,000	254	(9,746)
E-rate revenue	2,268,192	2,236,987	(31,205)
Other	946,000	879,845	(66,155)
Total local sources	<u>3,224,192</u>	<u>3,413,747</u>	<u>189,555</u>
Intergovernmental:			
Borough - direct appropriation	1,360,065	1,360,065	-
State of Alaska:	-	-	-
Foundation and Quality Schools	8,772,542	8,806,695	34,153
On-behalf TRS	878,187	888,315	10,128
On-behalf PERS	157,397	150,128	(7,269)
Other state revenues	2,670	2,670	-
Total state sources	<u>9,810,796</u>	<u>9,847,808</u>	<u>37,012</u>
Federal sources			
Impact Aid - direct	1,240,279	1,240,279	-
Total revenues	<u>15,635,332</u>	<u>15,861,899</u>	<u>226,567</u>
Expenditures:			
Current:			
Instruction:			
Salaries:			
Certificated	2,494,154	2,498,668	(4,514)
Non-certificated	81,200	307,768	(226,568)
Employee benefits	1,863,911	1,718,548	145,363
Housing allowance	257,590	463,048	(205,458)
Transportation allowance	38,000	41,070	(3,070)
Professional and technical services	38,000	47,100	(9,100)
Staff travel	227,000	269,715	(42,715)
Utility services	1,100	1,393	(293)
Other purchased services	15,800	33,880	(18,080)
Supplies, materials and media	306,438	384,642	(78,204)
Other	20,514	20,514	-
Total instruction	<u>5,343,707</u>	<u>5,786,346</u>	<u>(442,639)</u>
Special education instruction:			
Salaries:			
Certificated	410,000	361,631	48,369
Non-certificated	200,000	185,890	14,110
Employee benefits	499,275	414,592	84,683
Housing allowance	61,260	-	61,260
Professional and technical services	88,486	83,173	5,313
Staff travel	13,000	13,255	(255)
Utility services	100	98	2
Supplies, materials and media	4,200	5,099	(899)
Total special education instruction	<u>1,276,321</u>	<u>1,063,738</u>	<u>212,583</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:			
Salaries:			
Certificated	\$ 40,962	41,337	(375)
Employee benefits	14,551	14,559	(8)
Professional and technical services	150,000	152,116	(2,116)
Staff travel	18,000	11,869	6,131
Utility services	145	210	(65)
Supplies, materials and media	6,000	5,679	321
Total special education support services - students	<u>229,658</u>	<u>225,770</u>	<u>3,888</u>
Support services - students:			
Salaries:			
Certificated	101,412	101,637	(225)
Employee benefits	107,346	98,750	8,596
Housing allowance	8,420	-	8,420
Staff travel	500	286	214
Total support services - students	<u>217,678</u>	<u>200,673</u>	<u>17,005</u>
Support services - instruction:			
Support services - instruction:			
Salaries:			
Certificated	278,000	268,354	9,646
Non-certificated	65,000	58,203	6,797
Employee benefits	263,634	250,673	12,961
Professional and technical services	-	1,100	(1,100)
Staff travel	62,000	84,136	(22,136)
Utility services	1,400	1,686	(286)
Other purchased services	4,000	3,399	601
Supplies, materials and media	13,500	19,369	(5,869)
Other	2,625	2,625	-
Total support services - instruction	<u>690,159</u>	<u>689,545</u>	<u>614</u>
Instructional-related technology			
Salaries:			
Certificated	38,143	38,143	-
Non-certificated	141,000	139,420	1,580
Employee benefits	163,090	147,583	15,507
Transportation allowance	2,500	2,577	(77)
Professional and technical services	5,000	4,680	320
Staff travel	16,000	20,221	(4,221)
Utility services	2,223,391	2,397,661	(174,270)
Other purchased services	7,000	6,675	325
Supplies, materials and media	80,000	84,583	(4,583)
Total instructional-related technology	<u>2,676,124</u>	<u>2,841,543</u>	<u>(165,419)</u>
Total support services - instruction	<u>3,366,283</u>	<u>3,531,088</u>	<u>(164,805)</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:			
Salaries:			
Certificated	\$ 490,000	488,245	1,755
Employee benefits	295,316	275,992	19,324
Housing allowance	23,800	-	23,800
Transportation allowance	3,400	6,313	(2,913)
Staff travel	52,000	56,222	(4,222)
Utility services	50	16	34
Supplies, materials and media	1,000	462	538
Other	3,000	2,841	159
Total school administration	<u>868,566</u>	<u>830,091</u>	<u>38,475</u>
School administration support services:			
Salaries:			
Non-certificated	42,400	44,527	(2,127)
Employee benefits	30,277	47,149	(16,872)
Utility services	2,500	2,775	(275)
Supplies, materials and media	50	30	20
Total school administration support services	<u>75,227</u>	<u>94,481</u>	<u>(19,254)</u>
District administration:			
Salaries:			
Certificated	158,000	158,658	(658)
Non-certificated	21,000	22,275	(1,275)
Employee benefits	371,880	252,020	119,860
Professional and technical services	22,000	22,510	(510)
Staff travel	90,000	93,045	(3,045)
Utility services	3,000	1,695	1,305
Other purchased services	200	440	(240)
Supplies, materials and media	20,000	20,320	(320)
Other	10,300	10,254	46
Total district administration	<u>696,380</u>	<u>581,217</u>	<u>115,163</u>
District administration support services:			
Salaries:			
Non-certificated	348,510	383,142	(34,632)
Employee benefits	237,105	213,480	23,625
Professional and technical services	30,010	30,010	-
Staff travel	1,488	4,210	(2,722)
Utility services	22	254	(232)
Other purchased services	77,035	77,205	(170)
Supplies, materials and media	35,851	39,438	(3,587)
Other	29,530	112,684	(83,154)
Indirect cost recovery	(100,000)	(140,747)	40,747
Total district administration support services	<u>659,551</u>	<u>719,676</u>	<u>(60,125)</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:			
Salaries:			
Certificated	\$ 4,296	4,296	-
Non-certificated	705,000	779,761	(74,761)
Employee benefits	435,568	399,682	35,886
Transportation allowance	3,000	2,539	461
Professional and technical services	58,900	58,307	593
Staff travel	120,000	122,031	(2,031)
Utility services	863,210	1,039,710	(176,500)
Other purchased services	290,000	206,908	83,092
Supplies, materials and media	243,342	254,416	(11,074)
Other	9,000	8,644	356
Total operation and maintenance of plant	<u>2,732,316</u>	<u>2,876,294</u>	<u>(143,978)</u>
Student activities:			
Salaries:			
Certificated	102,000	100,479	1,521
Non-certificated	38,000	38,194	(194)
Employee benefits	61,502	57,182	4,320
Professional and technical services	1,200	1,200	-
Staff travel	405,000	413,542	(8,542)
Student travel	-	3,545	(3,545)
Other purchased services	3,750	3,750	-
Supplies, materials and media	7,400	7,501	(101)
Other	4,000	3,945	55
Total student activities	<u>622,852</u>	<u>629,338</u>	<u>(6,486)</u>
Total expenditures	<u>16,088,539</u>	<u>16,538,712</u>	<u>(450,173)</u>
Excess of revenues over expenditures	<u>(453,207)</u>	<u>(676,813)</u>	<u>(223,606)</u>
Other financing (uses):			
Transfers out:			
Food Service Special Revenue Fund	<u>(340,000)</u>	<u>(368,003)</u>	<u>(28,003)</u>
Net change in fund balance	<u>\$ (793,207)</u>	<u>(1,044,816)</u>	<u>(251,609)</u>
Fund balance, beginning of year		<u>2,545,952</u>	
Fund balance, end of year		<u>\$ 1,501,136</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2022

Revenues:	
Intergovernmental:	
State sources - Alaska Housing Finance Corporation	\$ <u>243,678</u>
Expenditures:	
Construction and facilities acquisition - Igiugig Teacher Housing	<u>412,700</u>
Excess (deficiency) of revenues over expenditures	(169,022)
Fund balance, beginning of year	<u>319,974</u>
Fund balance, end of year	\$ <u><u>150,952</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

223

June 30, 2022

Special Revenue Funds

<u>Assets</u>	<u>Student Transportation</u>	<u>Broadband Assistance Grant</u>	<u>Comprehensive Literacy</u>	<u>Food Service</u>	<u>Title I-A Basic and Title IV</u>	<u>Title I-C Migrant Education</u>	<u>Migrant Literacy</u>	<u>Title I-A School Improvement</u>
Accounts receivable:								
Local	\$ -	-	-	-	-	-	-	-
Federal sources passed through the State of Alaska	-	-	28,395	-	67,827	62,381	2,508	2,317
Due from School Operating Fund	155,263	13,790	-	-	-	-	-	-
Inventories	-	-	-	36,403	-	-	-	-
Total assets	<u>155,263</u>	<u>13,790</u>	<u>28,395</u>	<u>36,403</u>	<u>67,827</u>	<u>62,381</u>	<u>2,508</u>	<u>2,317</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	13,790	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to School Operating Fund	-	-	28,395	36,403	67,827	62,381	2,508	2,317
Total liabilities	<u>-</u>	<u>13,790</u>	<u>28,395</u>	<u>36,403</u>	<u>67,827</u>	<u>62,381</u>	<u>2,508</u>	<u>2,317</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	36,403	-	-	-	-
Restricted:								
Student, community, housing, scholarship	-	-	-	-	-	-	-	-
Committed:								
Student transportation	155,263	-	-	-	-	-	-	-
Unassigned	-	-	-	(36,403)	-	-	-	-
Total fund balances	<u>155,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 155,263</u>	<u>13,790</u>	<u>28,395</u>	<u>36,403</u>	<u>67,827</u>	<u>62,381</u>	<u>2,508</u>	<u>2,317</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

		Special Revenue Funds							
		Title II-A	Title VI-B IDEA	ARP ESSER III	Carl Perkins - Secondary	CHILD	Literacy 365 FY22	Bay Smokehouse	ESSER II
<u>Assets</u>									
Accounts receivable:									
Local	\$	-	-	-	-	-	-	-	-
Federal sources passed through the State of Alaska		67,746	15,400	65,681	15,130	27,921	27,263	-	104,443
Due from School Operating Fund		-	-	-	-	-	-	1,010	-
Inventory		-	-	-	-	-	-	-	-
Total assets		<u>67,746</u>	<u>15,400</u>	<u>65,681</u>	<u>15,130</u>	<u>27,921</u>	<u>27,263</u>	<u>1,010</u>	<u>104,443</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable		-	-	-	-	3,842	23,116	1,010	-
Unearned revenue		-	-	-	-	-	-	-	-
Due to School Operating Fund		67,746	15,400	65,681	15,130	24,079	4,147	-	104,443
Total liabilities		<u>67,746</u>	<u>15,400</u>	<u>65,681</u>	<u>15,130</u>	<u>27,921</u>	<u>27,263</u>	<u>1,010</u>	<u>104,443</u>
Fund balances:									
Non-spendable:									
Inventory		-	-	-	-	-	-	-	-
Restricted:									
Student, community, housing, scholarship		-	-	-	-	-	-	-	-
Committed:									
Student transportation		-	-	-	-	-	-	-	-
Unassigned		-	-	-	-	-	-	-	-
Total fund balances		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$	<u>67,746</u>	<u>15,400</u>	<u>65,681</u>	<u>15,130</u>	<u>27,921</u>	<u>27,263</u>	<u>1,010</u>	<u>104,443</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

225

		Special Revenue Funds							Total	
		Igiugig Sewing, String Stories and Dogsleds	Bristol Bay Welds ACF	BBNC KOK Cultural Outreach	USDA Distance Learning and Telemedicine Denali Commission Match	Tenesqaaq BB Career Awareness ANE	BBNC Native Heritage	CTE New Visions Art	Student Activities	Special Revenue Funds
<u>Assets</u>										
Accounts receivable:										
Local	\$	-	-	-	-	76,946	-	-	-	76,946
Federal sources passed through the State of Alaska		-	-	-	15,454	-	-	10,000	-	512,466
Due from School Operating Fund		5,000	32,789	3,704	-	-	18,017	-	248,784	478,357
Inventory		-	-	-	-	-	-	-	-	36,403
Total assets		<u>5,000</u>	<u>32,789</u>	<u>3,704</u>	<u>15,454</u>	<u>76,946</u>	<u>18,017</u>	<u>10,000</u>	<u>248,784</u>	<u>1,104,172</u>
<u>Liabilities and Fund Balances</u>										
Liabilities:										
Accounts payable		-	32,789	-	-	-	-	-	-	74,547
Unearned revenue		5,000	-	3,704	-	-	18,017	-	-	26,721
Due to School Operating Fund		-	-	-	15,454	76,946	-	10,000	-	598,857
Total liabilities		<u>5,000</u>	<u>32,789</u>	<u>3,704</u>	<u>15,454</u>	<u>76,946</u>	<u>18,017</u>	<u>10,000</u>	<u>-</u>	<u>700,125</u>
Fund balances:										
Non-spendable:										
Inventory		-	-	-	-	-	-	-	-	36,403
Restricted:										
Student, community, housing, scholarship									248,784	248,784
Committed:										
Student transportation		-	-	-	-	-	-	-	-	155,263
Unassigned		-	-	-	-	-	-	-	-	(36,403)
Total fund balances		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>248,784</u>	<u>404,047</u>
Total liabilities and fund balances	\$	<u>5,000</u>	<u>32,789</u>	<u>3,704</u>	<u>15,454</u>	<u>76,946</u>	<u>18,017</u>	<u>10,000</u>	<u>248,784</u>	<u>1,104,172</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

Year Ended June 30, 2022

	Special Revenue Funds									
	Student Transportation	Port Heiden Artists	Broadband Assistance Grant	Comprehensive Literacy	Food Service	Fresh Fruit and Vegetable	Title I-A Basic and Title IV	Title I-C Migrant Education	Migrant Literacy	Title I-A School Improvement
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	19,872	-	-	-	-	-
Other	-	2,834	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	127,094	-	137,706	-	-	-	-	-	-	-
Federal sources:										
Direct	-	-	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	-	-	206,174	288,530	21,123	160,185	127,877	2,508	30,421
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>127,094</u>	<u>2,834</u>	<u>137,706</u>	<u>206,174</u>	<u>308,402</u>	<u>21,123</u>	<u>160,185</u>	<u>127,877</u>	<u>2,508</u>	<u>30,421</u>
Expenditures:										
Current:										
Instruction	-	2,834	-	81	-	-	99,326	118,998	2,358	24,485
Special education instruction	-	-	-	-	-	-	-	-	-	3,843
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	137,706	193,769	-	-	51,280	1,232	-	-
School administration	-	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	12,324	-	-	9,579	7,647	150	1,819
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	132,326	-	-	-	-	-	-	-	-	274
Food services	-	-	-	-	668,556	21,123	-	-	-	-
Total expenditures	<u>132,326</u>	<u>2,834</u>	<u>137,706</u>	<u>206,174</u>	<u>668,556</u>	<u>21,123</u>	<u>160,185</u>	<u>127,877</u>	<u>2,508</u>	<u>30,421</u>
Excess (deficiency) of revenues over expenditures	(5,232)	-	-	-	(360,154)	-	-	-	-	-
Other financing sources:										
Transfers in	-	-	-	-	368,003	-	-	-	-	-
Net change in fund balances	(5,232)	-	-	-	7,849	-	-	-	-	-
Fund balances, beginning of year	160,495	-	-	-	(7,849)	-	-	-	-	-
Fund balances, end of year	<u>\$ 155,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds									
	Title II-A	Title VI-B IDEA	Preschool Disabled	ARP ESSER III	Carl Perkins - Secondary	RLIS	Indian Education FY22	CHILD	DHSS Screening	Literacy 365 FY21
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	-	-	-	-	-	-
Federal sources:										
Direct	-	-	-	-	-	14,506	100,921	-	-	128,291
Passed through the State of Alaska	67,746	129,654	9,229	117,404	29,954	-	-	-	123,021	-
Passed through other intermediary agencies	-	-	-	-	-	-	-	458,400	-	-
Total revenues	<u>67,746</u>	<u>129,654</u>	<u>9,229</u>	<u>117,404</u>	<u>29,954</u>	<u>14,506</u>	<u>100,921</u>	<u>458,400</u>	<u>123,021</u>	<u>128,291</u>
Expenditures:										
Current:										
Instruction	-	-	-	1,217	28,528	-	94,886	353,690	-	24,847
Special education instruction	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	121,901	8,677	-	-	-	-	-	-	-
Support services - students	-	-	-	53,581	-	-	-	-	75,560	-
Support services - instruction	63,695	-	-	45,781	-	14,506	-	104,710	40,104	95,773
School administration	-	-	-	7,371	-	-	-	-	-	-
District administration support services	4,051	7,753	552	8,237	1,426	-	6,035	-	7,357	7,671
Operations and maintenance of plant	-	-	-	1,217	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>67,746</u>	<u>129,654</u>	<u>9,229</u>	<u>117,404</u>	<u>29,954</u>	<u>14,506</u>	<u>100,921</u>	<u>458,400</u>	<u>123,021</u>	<u>128,291</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>	<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, Continued

	Special Revenue Funds										Total Special Revenue Funds
	Literacy 365 FY22	BBNC Bay Smokehouse	ESSER II	Bristol Bay Welds ACF	Tenesqaaq- BB Career Awareness - ANE	BBNC KOK Cultural Outreach	USDA Distance Learning and and Telemedicine Denali Commission Match	BBNC Native Heritage	CTE New Visions Art	Student, Community, Housing, and Scholarship Activities	
Revenues:											
Local sources:											
Charges for services	\$ -	-	-	-	-	-	-	-	-	-	19,872
Other	-	5,000	-	50,000	381,751	1,296	-	1,983	-	140,668	583,532
Intergovernmental:											
State of Alaska	-	-	-	-	-	-	-	-	4,750	-	269,550
Federal sources:											
Direct	485,957	-	-	-	-	-	15,454	-	-	-	745,129
Passed through the State of Alaska	-	-	122,234	-	-	-	-	-	5,250	-	1,441,310
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-	-	458,400
Total revenues	485,957	5,000	122,234	50,000	381,751	1,296	15,454	1,983	10,000	140,668	3,517,793
Expenditures:											
Current:											
Instruction	209,382	4,681	91,113	42,975	359,701	1,296	15,454	1,983	10,000	-	1,487,835
Special education instruction	-	-	-	-	-	-	-	-	-	-	3,843
Special education support services - students	-	-	-	-	-	-	-	-	-	-	130,578
Support services - students	250	-	15,835	-	-	-	-	-	-	-	145,226
Support services - instruction	246,882	-	7,977	-	-	-	-	-	-	-	1,003,415
School administration	-	-	-	-	-	-	-	-	-	-	7,371
District administration support services	29,443	319	7,309	7,025	22,050	-	-	-	-	-	140,747
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-	1,217
Student activities	-	-	-	-	-	-	-	-	-	157,377	157,377
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-	132,600
Food services	-	-	-	-	-	-	-	-	-	-	689,679
Total expenditures	485,957	5,000	122,234	50,000	381,751	1,296	15,454	1,983	10,000	157,377	3,899,888
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-	(16,709)	(382,095)
Other financing sources:											
Transfers in	-	-	-	-	-	-	-	-	-	-	368,003
Net change in fund balances	-	-	-	-	-	-	-	-	-	(16,709)	(14,092)
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-	265,493	418,139
Fund balances, end of year	\$ -	-	-	-	-	-	-	-	-	248,784	404,047

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, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 127,094	127,094	-
Expenditures:			
Current:			
Student transportation - to and from school:			
Non-certificated salaries	19,245	20,334	(1,089)
Employee benefits	9,217	9,558	(341)
Other purchased services	98,282	101,804	(3,522)
Supplies, materials and media	350	630	(280)
Total expenditures	<u>127,094</u>	<u>132,326</u>	<u>(5,232)</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	(5,232)	<u>(5,232)</u>
Fund balance, beginning of year		<u>160,495</u>	
Fund balance, end of year		<u>\$ 155,263</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Port Heiden Artists Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - local sources - other	\$ 2,834	2,834	-
	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
Current:			
Instruction:			
Professional and technical services	2,592	2,592	-
Supplies, materials and media	242	242	-
Total expenditures	<u>2,834</u>	<u>2,834</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, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - Intergovernmental - State of Alaska	\$ 139,843	137,706	(2,137)
Expenditures:			
Current:			
Support services - instruction -			
Utility services	<u>139,843</u>	<u>137,706</u>	<u>2,137</u>
Excess of revenues over expenditures	\$ <u> -</u>	-	<u> -</u>
Fund balance, beginning of year		<u> -</u>	
Fund balance, end of year		<u>\$ <u> -</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Comprehensive Literacy Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 321,757	206,174	(115,583)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	5,650	-	5,650
Supplies, materials and media	-	81	(81)
Total instruction	<u>5,650</u>	<u>81</u>	<u>5,569</u>
Support services - instruction:			
Certificated salaries	70,500	76,773	(6,273)
Non-certificated salaries	-	5,202	(5,202)
Employee benefits	35,000	34,447	553
Professional and technical services	44,590	44,860	(270)
Staff travel	137,677	24,445	113,232
Supplies, materials and media	9,100	8,042	1,058
Total support services - instruction	<u>296,867</u>	<u>193,769</u>	<u>103,098</u>
District administration support services - Indirect costs	<u>19,240</u>	<u>12,324</u>	<u>6,916</u>
Total expenditures	<u>321,757</u>	<u>206,174</u>	<u>115,583</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 -
Budget and Actual - Other Governmental Funds

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 19,922	19,872	(50)
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	300,871	288,530	(12,341)
Total revenues	<u>320,793</u>	<u>308,402</u>	<u>(12,391)</u>
Expenditures:			
Current:			
Food services:			
Non-certificated salaries	183,020	185,927	(2,907)
Employee benefits	169,932	171,650	(1,718)
Professional and technical services	4,715	4,715	-
Staff travel	3,828	3,828	-
Supplies, materials and media	299,298	302,436	(3,138)
Total expenditures	<u>660,793</u>	<u>668,556</u>	<u>(7,763)</u>
Excess (deficiency) of revenues over expenditures	(340,000)	(360,154)	(20,154)
Other financing sources - transfers in: School Operating Fund	340,000	368,003	28,003
Net change in fund balance	\$ <u>-</u>	7,849	<u>7,849</u>
Fund balance, beginning of year		<u>(7,849)</u>	
Fund balance, end of year		<u>\$ -</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, 2022

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	\$ 21,284	21,123	(161)
Expenditures:			
Current:			
Food services - Supplies, materials and media	21,284	21,123	161
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-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	\$ 175,181	160,185	(14,996)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	75,117	78,843	(3,726)
Employee benefits	17,794	19,362	(1,568)
Supplies, materials and media	12,899	1,121	11,778
Total instruction	<u>105,810</u>	<u>99,326</u>	<u>6,484</u>
Support services - instruction:			
Certificated salaries	30,923	31,603	(680)
Employee benefits	26,473	18,177	8,296
Professional and technical services	300	300	-
Supplies, materials and media	1,200	1,200	-
Total support services - instruction	<u>58,896</u>	<u>51,280</u>	<u>7,616</u>
District administration support services - Indirect costs	<u>10,475</u>	<u>9,579</u>	<u>896</u>
Total expenditures	<u>175,181</u>	<u>160,185</u>	<u>14,996</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, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 232,309	127,877	(104,432)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	39,083	32,671	6,412
Non-certificated salaries	71,716	59,943	11,773
Employee benefits	19,933	14,044	5,889
Transportation allowance	12,077	12,077	-
Supplies, materials and media	68,941	263	68,678
Total instruction	<u>211,750</u>	<u>118,998</u>	<u>92,752</u>
Support services - students - Supplies, materials and media	<u>5,548</u>	<u>-</u>	<u>5,548</u>
Support services - instruction:			
Other purchased services	1,120	1,120	-
Supplies, materials and media	-	112	(112)
Total support services - instruction	<u>1,120</u>	<u>1,232</u>	<u>(112)</u>
District administration support services - Indirect costs	<u>13,891</u>	<u>7,647</u>	<u>6,244</u>
Total expenditures	<u>232,309</u>	<u>127,877</u>	<u>104,432</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

Migrant Literacy Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 4,662	2,508	(2,154)
Expenditures:			
Current:			
Instruction - Supplies, materials and media	4,383	2,358	2,025
District administration support services - Indirect costs	279	150	129
Total expenditures	4,662	2,508	2,154
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-A School Improvement Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 50,000	30,421	(19,579)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	2,295	1,039	1,256
Employee benefits	279	279	-
Professional and technical services	11,769	11,769	-
Staff travel	3,231	2,658	573
Utility services	1,800	-	1,800
Supplies, materials, and media	17,331	8,740	8,591
Total instruction	<u>36,705</u>	<u>24,485</u>	<u>12,220</u>
Special education instruction:			
Certificated salaries	8,090	3,090	5,000
Employee benefits	2,215	753	1,462
Total special education instruction	<u>10,305</u>	<u>3,843</u>	<u>6,462</u>
District administration support services - Indirect costs	<u>2,990</u>	<u>1,819</u>	<u>1,171</u>
Student transportation - to and from school:			
Non-certificated salaries	-	253	(253)
Employee benefits	-	21	(21)
Total student transportation - to and from school	<u>-</u>	<u>274</u>	<u>(274)</u>
Total expenditures	<u>50,000</u>	<u>30,421</u>	<u>19,579</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, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 67,746	67,746	-
Expenditures:			
Current:			
Support services - instruction:			
Certificated salaries	34,700	34,700	-
Employee benefits	9,877	9,540	337
Professional and technical services	599	599	-
Staff travel	18,519	18,856	(337)
Total support services - instruction	<u>63,695</u>	<u>63,695</u>	-
District administration support services - Indirect costs	<u>4,051</u>	<u>4,051</u>	-
Total expenditures	<u>67,746</u>	<u>67,746</u>	-
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 140,367	129,654	(10,713)
Expenditures:			
Current:			
Special education support services - students:			
Professional and technical services	103,475	103,475	-
Staff travel	22,705	18,426	4,279
Equipment	6,175	-	6,175
Total special education support services - students	<u>132,355</u>	<u>121,901</u>	<u>10,454</u>
District administration support services - Indirect costs	<u>8,012</u>	<u>7,753</u>	<u>259</u>
Total expenditures	<u>140,367</u>	<u>129,654</u>	<u>10,713</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 9,229	9,229	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	6,083	6,083	-
Employee benefits	2,594	2,594	-
Total special education support services - students	8,677	8,677	-
District administration support services - Indirect costs	552	552	-
Total expenditures	9,229	9,229	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ARP ESSER III Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 197,668	117,404	(80,264)
Expenditures:			
Current:			
Instruction -			
Employee benefits	1,200	1,217	(17)
Support services - students:			
Certificated salaries	79,699	47,250	32,449
Employee benefits	28,099	3,883	24,216
Professional and technical services	1,050	1,050	-
Supplies, materials and media	12,500	1,398	11,102
Total support services - students	121,348	53,581	67,767
Support services - instruction:			
Certificated salaries	31,000	28,500	2,500
Employee benefits	22,700	17,281	5,419
Total support services - instruction	53,700	45,781	7,919
School administration -			
Employee benefits	7,200	7,371	(171)
District administration support services:			
Employee benefits	1,200	1,217	(17)
Indirect costs	11,820	7,020	4,800
Total district administration support services	13,020	8,237	4,783
Operations and maintenance of plant -			
Employee benefits	1,200	1,217	(17)
Total expenditures	197,668	117,404	80,264
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, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 29,954	29,954	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	9,970	9,970	-
Employee benefits	4,316	4,316	-
Professional and technical services	3,225	3,225	-
Staff travel	11,017	11,017	-
Total instruction	<u>28,528</u>	<u>28,528</u>	<u>-</u>
District administration support services - Indirect costs	<u>1,426</u>	<u>1,426</u>	<u>-</u>
Total expenditures	<u>29,954</u>	<u>29,954</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

RLIS Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 14,506	14,506	-
Expenditures:			
Current:			
Support services - instruction - Staff travel	14,506	14,506	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Indian Education FY22 Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 100,921	100,921	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	26,328	26,328	-
Employee benefits	43,751	43,751	-
Staff travel	2,249	17,626	(15,377)
Student travel	15,377	-	15,377
Supplies, materials and media	7,181	7,181	-
Total instruction	<u>94,886</u>	<u>94,886</u>	<u>-</u>
District administration support services - Indirect costs	<u>6,035</u>	<u>6,035</u>	<u>-</u>
Total expenditures	<u>100,921</u>	<u>100,921</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

CHILD Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
federal education sources - other	\$ 505,363	458,400	(46,963)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	50,400	43,283	7,117
Non-certificated salaries	184,140	113,135	71,005
Employee benefits	93,816	135,227	(41,411)
Utility services	-	267	(267)
Supplies, materials and media	44,225	61,778	(17,553)
Other expenses	3,700	-	3,700
Total instruction	<u>376,281</u>	<u>353,690</u>	<u>22,591</u>
Support services - instruction:			
Certificated salaries	61,750	62,353	(603)
Employee benefits	24,700	30,880	(6,180)
Staff travel	42,507	9,656	32,851
Supplies, materials and media	-	1,821	(1,821)
Other expenses	125	-	125
Total support services - instruction	<u>129,082</u>	<u>104,710</u>	<u>24,372</u>
Total expenditures	<u>505,363</u>	<u>458,400</u>	<u>46,963</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

DHSS Screening Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 123,021	123,021	-
Expenditures:			
Current:			
Support services - students:			
Certificated salaries	19,800	-	19,800
Non-certificated salaries	51,491	43,291	8,200
Employee benefits	25,794	13,690	12,104
Professional and technical services	293	293	-
Supplies, materials and media	18,286	18,286	-
Total support services - students	<u>115,664</u>	<u>75,560</u>	<u>40,104</u>
Support services - instruction:			
Certificated salaries	-	19,800	(19,800)
Non-certificated salaries	-	8,200	(8,200)
Employee benefits	-	12,104	(12,104)
Total support services - instruction	<u>-</u>	<u>40,104</u>	<u>(40,104)</u>
District administration support services - Indirect costs	<u>7,357</u>	<u>7,357</u>	<u>-</u>
Total expenditures	<u>123,021</u>	<u>123,021</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 FY21 Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 128,291	128,291	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	24,847	24,847	-
Support services - instruction:			
Certificated salaries	61,203	61,203	-
Non-certificated salaries	15,000	15,000	-
Employee benefits	19,486	19,486	-
Staff travel	84	84	-
Total support services - students	95,773	95,773	-
District administration support services - Indirect costs	7,671	7,671	-
Total expenditures	128,291	128,291	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Literacy 365 FY22 Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 615,164	485,957	(129,207)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,000	1,000	-
Non-certificated salaries	-	1,250	(1,250)
Employee benefits	-	352	(352)
Utility services	1,000	780	220
Supplies, materials and media	206,000	206,000	-
Total instruction	<u>208,000</u>	<u>209,382</u>	<u>(1,382)</u>
Support services - students - Other	<u>-</u>	<u>250</u>	<u>(250)</u>
Support services - instruction:			
Certificated salaries	98,503	75,956	22,547
Non-certificated salaries	30,000	22,500	7,500
Employee benefits	49,301	18,906	30,395
Professional and technical services	33,050	33,950	(900)
Staff travel	112,726	83,449	29,277
Supplies, materials and media	44,460	12,121	32,339
Total support services - instruction	<u>368,040</u>	<u>246,882</u>	<u>121,158</u>
District administration support services - Indirect costs	<u>39,124</u>	<u>29,443</u>	<u>9,681</u>
Total expenditures	<u>615,164</u>	<u>485,957</u>	<u>129,207</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

BBNC Bay Smokehouse Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 5,000	5,000	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	400	-	400
Other purchased services	-	1,010	(1,010)
Supplies, materials and media	4,000	3,671	329
Total instruction	<u>4,400</u>	<u>4,681</u>	<u>(281)</u>
District administration support services - Indirect costs	<u>600</u>	<u>319</u>	<u>281</u>
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

ESSER II Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - intergovernmental - federal education sources passed through the State of Alaska	\$ 124,582	122,234	(2,348)
Expenditures:			
Current:			
Instruction - Supplies, materials and media	89,632	91,113	(1,481)
Support services - students - Staff travel	20,000	15,835	4,165
Support services - instruction - Professional and technical services	7,500	7,977	(477)
District administration support services - Indirect costs	7,450	7,309	141
Total expenditures	124,582	122,234	2,348
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Bristol Bay Welds ACF Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 50,000	50,000	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	42,975	42,975	-
District administration support services -			
Indirect costs	7,025	7,025	-
Total expenditures	50,000	50,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Tenesqaaq - BB Career Awareness - ANE Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 537,529	381,751	(155,778)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	119,621	81,234	38,387
Non-certificated salaries	195,000	125,316	69,684
Employee benefits	125,850	108,588	17,262
Professional and technical services	30,000	22,500	7,500
Staff travel	24,320	14,191	10,129
Supplies, materials and media	4,200	7,872	(3,672)
Equipment	7,500	-	7,500
Total instruction	<u>506,491</u>	<u>359,701</u>	<u>146,790</u>
District administration support services - Indirect costs	<u>31,038</u>	<u>22,050</u>	<u>8,988</u>
Total expenditures	<u>537,529</u>	<u>381,751</u>	<u>155,778</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

BBNC KOK Cultural Outreach Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - local sources - other	\$ 5,000	1,296	(3,704)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	<u>5,000</u>	<u>1,296</u>	<u>3,704</u>
Excess (deficiency) 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

USDA Distance and Telemedicine - Denali Commission Match Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 50,000	15,454	(34,546)
Expenditures:			
Current:			
Instruction - Supplies, materials and media	50,000	15,454	34,546
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

BBNC Native Heritage Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 20,000	1,983	(18,017)
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	10,000	1,983	8,017
Tuition - students and stipends	10,000	-	10,000
Total expenditures	<u>20,000</u>	<u>1,983</u>	<u>18,017</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

CTE New Visions Art Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Intergovernmental - federal sources passed through State of Alaska	\$ 5,250	5,250	-
Local sources - other	4,750	4,750	-
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	5,000	9,500	(4,500)
Tuition - students and stipends	5,000	500	4,500
Total expenditures	<u>10,000</u>	<u>10,000</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

Student, Community, Housing and Scholarship Special Revenue Fund

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

Year Ended June 30, 2022

	<u>Actual Amounts</u>
Revenues - local sources - other	\$ <u>140,668</u>
Expenditures:	
Current:	
Student activities:	
Non-certificated salaries	1,480
Employee benefits	250
Staff travel	49,354
Other purchased services	800
Supplies, materials and media	86,593
Other expenses	<u>18,900</u>
Total student activities	<u>157,377</u>
Excess (deficiency) of revenues over expenditures	\$ (16,709)
Fund balance, beginning of year	<u>265,493</u>
Fund balance, end of year	<u><u>248,784</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2022

Total fund balance - School Operating Fund	\$	1,501,136	
less exemptions per 4 AAC 09.160(a)			
Encumbrances		28,111	
Inventory		179,492	
Prepaid items		54,781	
Federal impact aid received		<u>1,238,752</u>	
Fund Balance Subject to 10% Limitation	\$	<u><u>-</u></u>	
Nonexempt fund balance as a percentage of current year expenditures:			
<u>Fund balance subject to limitation</u>	\$	<u>-</u>	= <u>0.00%</u>
Current year expenditures		<u>16,538,712</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Fiscal Year June 30, 2021

<u>Grant Title</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education:				
Direct sources:				
Impact Aid 2022	84.041	11-AK-2022-2807	\$ 1,240,279	1,240,279
Indian Education	84.060A	S060A170784	100,921	100,921
REAP-RLIS Special Qualified Agencies	84.358C	S358C200005	6,477	6,477
REAP-RLIS Special Qualified Agencies	84.358C	S358C210016	8,029	8,029
Total ALN 84.358C			<u>14,506</u>	<u>14,506</u>
Literacy 365	84.215G	S215G190056-21	485,366	485,957
Literacy 365	84.215G	S215G190056-20	593,981	128,291
Total ALN 84.215G			<u>1,079,347</u>	<u>614,248</u>
Total U.S. Department of Education Direct Programs			<u>2,435,053</u>	<u>1,969,954</u>
Passed through the State of Alaska:				
Title I-A, Basic	84.010	IP22.LPSD.01	155,732	140,736
Title I-C Student Improvement	84.010A	SI 21 LPSD 03	50,000	30,421
Total ALN 84.010			<u>205,732</u>	<u>171,157</u>
Title I-C, Migrant Education	84.011	IP22.LPSD.01	168,442	127,877
Migrant Literacy	84.011	MB22.LPSD.01	4,662	2,508
Total ALN 84.011			<u>173,104</u>	<u>130,385</u>
Title II-A, Class Size Reduction	84.367	IP22.LPSD.01	67,746	67,746
Title IV	84.424a	IP22.LPSD.01	19,449	19,449
Carl Perkins Secondary	84.048	EK22.LPSD.01	29,954	29,954
Special Education Cluster:				
Title VI-B, IDEA	84.027	SE 22.LPSD.01	116,818	116,818
Preschool Disabled, IDEA, Part B	84.173	SE 22.LPSD.01	7,037	7,037
Title VI-B IDEA ARP	84.173X	SE 22.LPSD.01	23,549	12,836
Preschool Disabled, IDEA, Part B ARP	84.173X	SE 22.LPSD.01	2,192	2,192
Total Special Education Cluster			<u>149,596</u>	<u>138,883</u>
COVID-19 ESSER II	84.425D	ER 22.LPSD.01	342,114	122,234
COVID-19 ESSER III	84.425U	ER 22.LPSD.01	1,141,672	117,404
Total ALN 84.425D			<u>1,483,786</u>	<u>239,638</u>
FY21 Comprehensive State Literacy Development	84.371	AL.21.LPSD.01	135,861	23,445
FY22 Comprehensive State Literacy Development	84.371C	AL 22.LPSD.01	185,896	182,729
Total ALN 84.371			<u>321,757</u>	<u>206,174</u>
Total U.S. Department of Education passed through the State of Alaska			<u>2,451,124</u>	<u>1,003,386</u>
Passed through other intermediary agencies:				
Bristol Bay Borough School District - Cultural Heritage Improves Learning and Development (CHILD)	84.356	S356A210018	3,042,153	458,400
Total U.S. Department of Education			<u>7,928,330</u>	<u>3,431,740</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards, Continued

<u>Grant Title</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture - Passed through the State of Alaska:				
Child Nutrition Cluster:				
Fresh Fruit and Vegetable Program	10.582	FF22.LPSD.01	6,650	6,489
Fresh Fruit and Vegetable Program	10.582	FF22.LPSD.02	14,634	14,634
National School Breakfast Program	10.553	00801	60,843	60,843
National School Lunch Program	10.555	00801	178,346	178,346
Emergency Operating Costs	10.555	03001	20,906	20,906
Supply Chain Assistance	10.555	FD22.LPSD.01	12,597	12,597
USDA Commodities	10.555	00801	14,797	14,797
Total Child Nutrition Cluster			<u>308,773</u>	<u>308,612</u>
Food Distribution Administrative Fee Reimbursement	10.649	03001	1,041	1,041
Total U.S. Department of Agriculture			<u>309,814</u>	<u>309,653</u>
U.S. Department of Health and Human Services - Passed through the State of Alaska:				
Screening Testing to Reopen and Keep Schools Operating Safely	93.323	601-308-21031	123,021	123,021
National Endowment for the Arts:				
Passed through Alaska State Council on the Arts:				
New Visions	45.024	FY22-NV008	5,250	5,250
Denali Commission:				
Direct:				
Bristol Bay Regional Advanced Distance Services Program	90.100	1683	50,000	15,454
Total federal financial assistance			<u>\$ 8,416,415</u>	<u>3,885,118</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2022

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, 2022. 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, 2022, the District received \$14,797 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of State Financial Assistance

For the Fiscal Year June 30, 2022

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award</u>	<u>Eligible Expenditures</u>
Alaska Department of Education and Early Development:			
* Foundation	None	\$ 8,781,541	8,781,541
Quality Schools	None	25,154	25,154
Broadband Assistance Grant (BAG)	None	137,706	137,706
Dividend Raffle	None	2,670	2,670
Pupil Transportation	None	127,094	127,094
Total Alaska Department of Education and Early Development		<u>9,074,165</u>	<u>9,074,165</u>
Alaska Housing Finance Corporation:			
* Igiugig Teacher Housing	THP-21-LPS-1	<u>500,000</u>	<u>243,678</u>
Alaska Council on the Arts -			
New Visions	FY22-NV008	<u>5,250</u>	<u>4,750</u>
Total State Financial Assistance		<u>\$ 9,579,415</u>	<u>9,322,593</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2022

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, 2022. 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.

Note 5. Reconciliation of State Expenditures to the Financial Statements

The following programs are reported as Intergovernmental - State of Alaska revenues, however are not subject to compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*:

Total Schedule of State Financial Assistance	\$ 9,322,593
PERS On-Behalf	150,128
TRS On-Behalf	<u>888,315</u>
Total State Financial Assistance	\$ <u>10,361,036</u>

COMPLIANCE SECTION

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

Independent Auditor's Report

Members of the School Board
Lake and Peninsula School District
King Salmon, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District, a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2022, 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 26, 2022.

Report on 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 Lake and Peninsula School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Lake and Peninsula School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lake and Peninsula School District' 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 26, 2022

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

Opinion on Each Major Federal Program

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Lake and Peninsula School District's major federal programs for the year ended June 30, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lake and Peninsula School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Lake and Peninsula School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Lake and Peninsula School District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lake and Peninsula School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lake and Peninsula School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lake and Peninsula School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lake and Peninsula School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Lake and Peninsula School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Altman, Rogers & Co.

Anchorage, Alaska
October 26, 2022

LAKE AND PENINSULA SCHOOL DISTRICT
 Federal Schedule of Findings and Questioned Costs
 Year Ended June 30, 2022

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>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid
84.356	Cultural Heritage Improves Learning and Development

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes No

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

The Lake and Peninsula School District did not have any findings related to the financial statements.

Section III – Federal Award Findings and Questioned Costs

The Lake and Peninsula School District did not have any findings that related to federal awards.

Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance 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

Opinion on Each Major State Program

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* 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, 2022. Lake and Peninsula School District's major state programs are identified in the accompanying Schedule of State Financial Assistance.

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, 2022.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements in the *State of Alaska Audit Guide*. Our responsibilities under those standards and the *State of Alaska Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Lake and Peninsula School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of Lake and Peninsula School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Lake and Peninsula School District's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Lake and Peninsula School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *State of Alaska Audit Guide* requirements will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Lake and Peninsula School District's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit Guide*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lake and Peninsula School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lake and Peninsula School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State of Alaska requirements, but not for the purpose of expressing an opinion on the effectiveness of Lake and Peninsula School District's.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska
October 26, 2022

LAKE AND PENINSULA SCHOOL DISTRICT
State Schedule of Findings and Questioned Costs
Year Ended June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness identified? Yes No

Significant deficiency identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

State Financial Assistance

Internal control over major programs:

Material weakness identified? Yes No

Significant deficiency identified? Yes None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Dollar threshold used to distinguish between Type A and Tape B programs: \$ 750,000

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

Lake and Peninsula School District did not have any findings that related to the financial statements.

Section III – State Award Findings and Questioned Costs

Lake and Peninsula School District did not have any findings related to State awards.

Indian Policies and Procedures

Lake & Peninsula School District
2023-24 School Year

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

ATTESTATIONS

The Lake and Peninsula School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2024 Impact Aid application.

The Lake and Peninsula School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2024 Impact Aid application.

INDIAN POLICIES AND PROCEDURES

The following Indian policies and procedures become effective upon school board approval. Tribes' preferred method of communication is email.

POLICY (I):

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

Procedure I:

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

- Impact Aid FY 2024 application;
- Evaluation of all educational programs; and
- Plans for education programs the district intends to initiate or eliminate.

- Educational programs will be evaluated to insure equal participation of all students.

In addition, information regarding these materials will be publicly posted on the district's website, distributed at site meetings of the Local School Advisory Committee and emailed to Tribes, and posted locally at each school.

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

POLICY (2):

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

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

Procedure 2:

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

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

The Lake and Peninsula School District may re-locate meetings or re-schedule times to encourage participation based on Tribal feedback. Parent meetings and board meeting notices are distributed to school to post locally and include in newsletters or social media, posted on district social media sites and distributed via email to tribal contacts.

Tribes may change their method of contact at any time by contacting the federal programs director via email or phone.

POLICY (3):

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

- (i) Share relevant information related to Indian children's participation in the LEA's education program and activities with tribes and parents of Indian children; and
- (ii) Allow tribes and parents of Indian children the opportunity and time to review and comment on whether Indian children participate on an equal basis with non-Indian children.

Procedure 3:

The Lake and Peninsula School District will take the following measures to annually assess the extent to which Indian children participate on an equal basis with non-Indian children in the district's education program and activities. Notification of the equal assessment evaluation shall be distributed via email to Indian parents and Tribal officials no later than one week in advance of applicable meeting to allow the opportunity to review and make recommendations.

- A. The Lake and Peninsula School District will monitor Indian student participation in all academic and co-curricular activities.
- B. School district officials will review school data to assess the extent of Indian children's participation in the district's educational programs on an equal basis.
- C. The Lake and Peninsula School District will share its assessment of district funding, Indian student participation, related academic achievements and other related data will be shared with the parents of Indian children and tribal officials primarily by email, and additionally posted to the district website, Local School Advisory Committees, social media, posting at tribal offices, etc.
- D. Parents of Indian children, tribal officials and other interested parties may express their views on participation through direct communication by email with the school district, at any school board meeting, at any Local School Advisory Committee meeting or to the Indian Education Committee (Parent Advisory Committee).
- E. Copies of annual reports will be provided to tribal officials by email.
- F. 30-days shall be given for review, comments can be provided at any time to the school board, superintendent, federal programs director, LSAC and other district administrators in writing, via email, fax or phone.

POLICY (4):

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

Procedure 4:

During an annual Indian Education committee meeting, Indian Policies and Procedures will be reviewed and revised if necessary. Once reviewed/ revised, the document will be forwarded to the Lake

and Peninsula School Board as well as the tribal officials and parents of Indian children for review and consideration. If necessary, the Indian Education Committee may suggest revisions at other times of the year as considered necessary. Any updates will be publicly shared with parents of Indian children and tribal officials at least annually by distribution at schools in February.

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

The Lake and Peninsula School District will annually in February provide a copy of the current Indian Policies and Procedures to regional tribes by email, distribution to schools LSACs for public comment. Comments shall be submitted in writing to the Federal Programs contact 30 days after distribution. Comments will be compiled and reviewed by the committee at the spring meeting, recommendations for changes and comments will be presented at the regular December school board meeting.

POLICY (5):

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

Procedure 5:

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

POLICY (6):

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

Procedure 6:

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

Board Approval Date:

**LAKE AND PENINSULA SCHOOL DISTRICT
RESOLUTION 23-01**

A RESOLUTION AUTHORIZING THE WITHDRAWAL OF \$515,000 FROM THE SCHOOL ENDOWMENT FUND FOR THE BENEFIT OF THE LAKE AND PENINSULA SCHOOL DISTRICT

WHEREAS, The Lake and Peninsula Borough created a school endowment fund on December 17, 1991; and

WHEREAS, the school endowment fund is to support or enhance the education of students in the Borough's public schools by funding educational programs and projects administered in those schools by the Lake and Peninsula Borough School District; and

WHEREAS, LPSD has been deficit spending, and funding is not keeping pace with inflation and increased overall costs LPSD has drawn on fund balance; and

WHEREAS, LPSD is not the fiscal agent for most of the BBRCTE program grants; therefore, it has taken time to receive reimbursement for funding,

WHEREAS, The Lake and Peninsula School District (LPSD) is completing a Teacher Housing Duplex in Iguigig, owned by the Lake and Peninsula Borough, and requires cash support to finish the project; and

WHEREAS LPSD has been deficit spending, and funding is not keeping pace with inflation LPSD has not been able to transfer funds to the construction fund; and

WHEREAS, the cost to complete the duplex project is \$115,000; and

WHEREAS, LPSD is unable to fund the completion of the project with current cash reserves in the construction fund, and

WHEREAS, Lake and Peninsula Borough Code 6.71.040 (B) 2. Allows the School Endowment funds to be used as authorized by concurrent resolution passed the Lake and Peninsula Borough Assembly and the Lake and Peninsula School Board; and

NOW, THEREFORE BE IT RESOLVED, that the Lake and Peninsula Borough Assembly, by this resolution, resolves authorize the withdrawal \$400,000 from the School Endowment Fund to allow for operating budget support for the benefit of the students of Lake and Peninsula School District.

NOW, THEREFORE BE IT FURTHER RESOLVED, that the Lake and Peninsula Borough Assembly, by this resolution, resolves to authorize the withdrawal of \$115,000 from the School Endowment Fund to complete the duplex construction for the benefit of the students of Lake and Peninsula School District.

The total funds to be withdrawn will be \$515,000 from the School Endowment Fund.

PASSED AND APPROVED by a duly constituted quorum of the Lake and Peninsula Borough Assembly this 13th day of December 2022.

IT WITNESS THERETO:

ATTEST:

Board President

Laura Hylton, Finance Director