

Regular Meeting
Tuesday, November 9, 2021 6:00 PM

MS/HS Library
109 Charles W St
Petersburg, AK 99833

Agenda

1. **CALL TO ORDER**
2. **DETERMINE QUORUM**
3. **PLEDGE OF ALLEGIANCE**
4. **APPROVAL OF AGENDA**
5. **STUDENT PRESENTATION - Xello**
6. **STUDENT REPRESENTATIVE REPORT**
7. **CORRESPONDENCE**
8. **COMMENTS FROM AUDIENCE UNRELATED TO AGENDA ITEMS**
9. **COMMENTS FROM AUDIENCE RELATED TO AGENDA ITEMS**
10. **COMMENTS FROM BOARD MEMBERS**
11. **CONSENT AGENDA**
 1. OCT, 2021, Monthly accounting report, bills, payroll, and electronic fund transfers, ASB trial balance and P-Card statements in the amount of \$930,266.22
 2. Oct.12, 2021, regular board meeting minutes
 3. Personnel Action Report
12. **FISCAL '21 AUDIT PRESENTATION**
13. **ADMINISTRATIVE REPORTS**
 1. Superintendent's report
Presenter: Superintendent Kludt-Painter
 2. Elementary Principal's Report
Presenter: Principal Heather Conn
 3. MS/HS Principal's Report
Presenter: Principal Rick Dormer
 4. Director of Activities Report
Presenter: AD Jaime Cabral
14. **SCHOOL BOARD COMMITTEE REPORTS**
15. **OLD BUSINESS**
16. **NEW BUSINESS**
 1. Action: FY '21 Audit Acceptance
 2. Action: HB 156 Sex Education Curriculum Materials and Presenters
 3. Discussion: School's Covid Dashboard & Modes of Learning
 4. AASB (Alaska Association of School Boards) Annual Meeting Recap
17. **ADDITIONAL COMMENTS FROM BOARD MEMBERS**
18. **UPCOMING DATES AND MEETING ANNOUNCEMENTS**
19. **FUTURE AGENDA ITEMS**
20. **OTHER NEW BUSINESS**
21. **ADJOURNMENT**

Petersburg School District

Revenue Report

Summary Only From Date: 10/1/2021 To Date: 10/31/2021

Fiscal Year: 2021-2022

Account Number / Description	Budget	Range To Date	YTD	Uncollected Balance	% Remaining
Fund: 100 GENERAL FUND					
100.000.000.000.011 CITY DIRECT APPROPRIATIONS	\$1,800,000.00	\$150,000.00	\$600,000.00	\$1,200,000.00	66.67%
100.000.000.000.031 INTEREST	\$700.00	\$0.00	\$142.44	\$557.56	79.65%
100.000.000.000.040 OTHER LOCAL REVENUES	\$45,000.00	\$4,030.12	\$33,018.04	\$11,981.96	26.63%
100.000.000.000.044 STUDENT FEES	\$25,000.00	\$7,686.00	\$21,627.00	\$3,373.00	13.49%
100.000.000.000.047 E-RATE REVENUE	\$93,134.00	\$7,761.20	\$23,283.60	\$69,850.40	75.00%
100.000.000.000.051 FOUNDATION PROGRAM	\$5,275,511.00	\$499,271.00	\$1,997,084.00	\$3,278,427.00	62.14%
100.000.000.000.056 TRS ON-BEHALF PAYMENTS	\$682,274.00	\$0.00	\$0.00	\$682,274.00	100.00%
100.000.000.000.057 PERS ON-BEHALF PAYMENTS	\$103,846.00	\$0.00	\$0.00	\$103,846.00	100.00%
100.000.000.000.090 OTHER STATE REVENUES	\$17,941.00	\$0.00	\$0.00	\$17,941.00	100.00%
Fund 100 Total:	\$8,043,406.00	\$668,748.32	\$2,675,155.08	\$5,368,250.92	66.74%
Grand Total:	\$8,043,406.00	\$668,748.32	\$2,675,155.08	\$5,368,250.92	66.74%

End of Report

Petersburg School District

Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
Fund: 100 GENERAL FUND						
100.100.100.000.315 CERTIFICATED TEACHER	\$750,000.00	\$56,396.10	\$112,792.20	\$637,207.80	\$626,913.30	\$10,294.50 1.37%
100.100.100.000.329 SUBSTITUTES/TEMPORARIES	\$4,500.00	\$1,540.00	\$7,714.53	(\$3,214.53)	\$0.00	(\$3,214.53) -71.43%
100.100.100.000.363 WORKERS COMPENSATION	\$4,812.00	\$383.71	\$798.14	\$4,013.86	\$0.00	\$4,013.86 83.41%
100.100.100.000.364 INSURANCE-HEALTH/LIFE	\$207,785.00	\$14,128.69	\$28,257.38	\$179,527.62	\$0.00	\$179,527.62 86.40%
100.100.100.000.365 RETIREMENT CONTRIBUTION-TRS	\$237,491.00	\$7,083.34	\$14,166.68	\$223,324.32	\$0.00	\$223,324.32 94.03%
100.100.100.000.367 MEDICARE TAX	\$10,000.00	\$789.08	\$1,646.13	\$8,353.87	\$0.00	\$8,353.87 83.54%
100.100.100.000.368 SOCIAL SECURITY TAX	\$279.00	\$0.00	\$348.10	(\$69.10)	\$0.00	(\$69.10) -24.77%
100.100.100.000.421 STAFF TRANSPORTATION	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00 100.00%
100.100.100.000.426 STUDENT TRANSPORTATION	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00 100.00%
100.100.100.000.450 SUPPLIES, MATERIALS & MEDIA	\$51,000.00	\$0.00	\$0.00	\$51,000.00	\$0.00	\$51,000.00 100.00%
100.100.100.000.451 TEACHING SUPPLIES	\$7,050.00	\$2,654.80	\$2,654.80	\$4,395.20	\$638.98	\$3,756.22 53.28%
100.100.100.000.474 CURRICULUM ADOPTION	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00 100.00%
100.100.100.000.476 COPIER SUPPLIES	\$7,000.00	\$1,615.82	\$4,904.78	\$2,095.22	\$0.00	\$2,095.22 29.93%
100.100.100.000.491 DUES AND FEES	\$10,000.00	\$0.00	\$1,200.00	\$8,800.00	\$630.00	\$8,170.00 81.70%
100.100.100.001.451 ENGLISH SUPPLIES	\$2,500.00	\$0.00	\$507.39	\$1,992.61	\$0.00	\$1,992.61 79.70%
100.100.100.002.451 MATH SUPPLIES	\$750.00	\$0.00	\$787.00	(\$37.00)	\$0.00	(\$37.00) -4.93%
100.100.100.003.451 SCIENCE SUPPLIES	\$1,500.00	\$93.16	\$127.07	\$1,372.93	\$222.93	\$1,150.00 76.67%
100.100.100.004.451	\$750.00	\$0.00	\$89.99	\$660.01	\$0.00	\$660.01

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SOCIAL STUDIES SUPPLIES						88.00%
100.100.100.005.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
PILP SUPPLIES						100.00%
100.100.100.007.451	\$1,500.00	\$0.00	\$453.75	\$1,046.25	\$0.00	\$1,046.25
PE SUPPLIES						69.75%
100.100.100.008.451	\$3,000.00	\$450.00	\$796.76	\$2,203.24	\$0.00	\$2,203.24
MUSIC SUPPLIES						73.44%
100.100.100.009.451	\$1,700.00	\$0.00	\$141.08	\$1,558.92	\$1,558.92	\$0.00
ART/JEWELRY/PHOTO SUPPLIES						0.00%
100.100.100.020.451	\$500.00	\$0.00	\$75.15	\$424.85	\$0.00	\$424.85
HEALTH SUPPLIES						84.97%
100.100.100.021.451	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00
SPANISH SUPPLIES						100.00%
100.100.160.000.315	\$84,384.00	\$7,032.00	\$14,064.00	\$70,320.00	\$70,320.00	\$0.00
CERTIFICATED TEACHER						0.00%
100.100.160.000.329	\$500.00	\$0.00	\$280.00	\$220.00	\$0.00	\$220.00
SUBSTITUTES/TEMPORARIES						44.00%
100.100.160.000.363	\$538.00	\$46.57	\$94.99	\$443.01	\$0.00	\$443.01
WORKERS COMPENSATION						82.34%
100.100.160.000.364	\$26,079.00	\$2,173.28	\$4,346.56	\$21,732.44	\$0.00	\$21,732.44
INSURANCE-HEALTH/LIFE						83.33%
100.100.160.000.365	\$26,877.00	\$883.22	\$1,766.44	\$25,110.56	\$0.00	\$25,110.56
RETIREMENT CONTRIBUTION-TRS						93.43%
100.100.160.000.367	\$1,223.00	\$94.09	\$192.24	\$1,030.76	\$0.00	\$1,030.76
MEDICARE TAX						84.28%
100.100.160.000.368	\$31.00	\$0.00	\$0.00	\$31.00	\$0.00	\$31.00
SOCIAL SECURITY TAX						100.00%
100.100.160.006.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
AQUACULTURE SUPPLIES						100.00%
100.100.160.300.451	\$2,500.00	\$112.70	\$351.43	\$2,148.57	\$1,148.57	\$1,000.00
CULINARY SUPPLIES						40.00%
100.100.160.309.451	\$2,500.00	\$266.66	\$377.27	\$2,122.73	\$127.72	\$1,995.01
FOOD SCIENCE/CULINARY						79.80%
100.100.160.310.451	\$4,000.00	\$0.00	\$253.01	\$3,746.99	\$0.00	\$3,746.99
SHOP SUPPLIES						93.67%
100.100.200.000.315	\$80,414.00	\$6,659.50	\$14,295.50	\$66,118.50	\$66,595.00	(\$476.50)

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Account Number / Description

Budget Range To Date YTD Balance Encumbrance Budget Balance
 % Remaining Bud

CERTIFICATED TEACHER						-0.59%
100.100.200.000.323	\$86,074.00	\$11,584.36	\$26,483.26	\$59,590.74	\$106,630.91	(\$47,040.17)
AIDES						-54.65%
100.100.200.000.329	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.200.000.363	\$1,107.00	\$123.03	\$273.88	\$833.12	\$0.00	\$833.12
WORKERS COMPENSATION						75.26%
100.100.200.000.364	\$55,505.00	\$5,442.83	\$10,885.66	\$44,619.34	\$2,333.34	\$42,286.00
INSURANCE-HEALTH/LIFE						76.18%
100.100.200.000.365	\$25,452.00	\$836.44	\$1,772.89	\$23,679.11	\$0.00	\$23,679.11
RETIREMENT CONTRIBUTION-TRS						93.03%
100.100.200.000.366	\$25,917.00	\$2,548.57	\$5,181.59	\$20,735.41	\$0.00	\$20,735.41
RETIREMENT CONTRIBUTION-PERS						80.01%
100.100.200.000.367	\$2,500.00	\$251.15	\$564.51	\$1,935.49	\$0.00	\$1,935.49
MEDICARE TAX						77.42%
100.100.200.000.368	\$434.00	\$0.00	\$0.00	\$434.00	\$0.00	\$434.00
SOCIAL SECURITY TAX						100.00%
100.100.200.000.451	\$800.00	\$0.00	\$12.69	\$787.31	\$0.00	\$787.31
HS SPED SUPPLIES						98.41%
100.100.300.000.315	\$68,750.00	\$7,583.33	\$15,166.66	\$53,583.34	\$53,083.34	\$500.00
CERTIFICATED TEACHER						0.73%
100.100.300.000.323	\$30,000.00	\$2,900.85	\$6,401.68	\$23,598.32	\$27,365.87	(\$3,767.55)
AIDES						-12.56%
100.100.300.000.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.300.000.363	\$636.00	\$69.43	\$142.84	\$493.16	\$0.00	\$493.16
WORKERS COMPENSATION						77.54%
100.100.300.000.364	\$26,426.00	\$2,936.22	\$5,872.44	\$20,553.56	\$0.00	\$20,553.56
INSURANCE-HEALTH/LIFE						77.78%
100.100.300.000.365	\$10,508.00	\$952.47	\$1,803.48	\$8,704.52	\$0.00	\$8,704.52
RETIREMENT CONTRIBUTION-TRS						82.84%
100.100.300.000.366	\$9,033.00	\$638.19	\$1,408.37	\$7,624.63	\$0.00	\$7,624.63
RETIREMENT CONTRIBUTION-PERS						84.41%
100.100.300.000.367	\$1,446.00	\$141.37	\$291.44	\$1,154.56	\$0.00	\$1,154.56
MEDICARE TAX						79.85%
100.100.300.000.368	\$62.00	\$0.00	\$0.00	\$62.00	\$0.00	\$62.00

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SOCIAL SECURITY TAX						100.00%
100.100.300.000.451	\$3,000.00	\$0.00	\$234.00	\$2,766.00	\$0.00	\$2,766.00
TEACHING SUPPLIES						92.20%
100.100.350.000.315	\$38,222.00	\$3,143.50	\$6,287.00	\$31,935.00	\$31,435.00	\$500.00
CERTIFICATED TEACHER						1.31%
100.100.350.000.363	\$244.00	\$21.65	\$43.30	\$200.70	\$0.00	\$200.70
WORKERS COMPENSATION						82.25%
100.100.350.000.364	\$1,500.00	\$125.00	\$250.00	\$1,250.00	\$1,250.00	\$0.00
INSURANCE-HEALTH/LIFE						0.00%
100.100.350.000.365	\$12,015.00	\$394.83	\$789.66	\$11,225.34	\$0.00	\$11,225.34
RETIREMENT CONTRIBUTION-TRS						93.43%
100.100.350.000.367	\$550.00	\$47.39	\$94.78	\$455.22	\$0.00	\$455.22
MEDICARE TAX						82.77%
100.100.350.000.451	\$0.00	\$0.00	\$0.00	\$0.00	\$399.00	(\$399.00)
TEACHING SUPPLIES						0.00%
100.100.350.000.472	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
LIBRARY BOOKS						100.00%
100.100.350.000.473	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
PERIODICALS						100.00%
100.100.350.000.479	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,239.45	\$260.55
OTHER SUPPLIES AND MATERIALS						17.37%
100.100.400.000.421	\$1,000.00	(\$68.00)	\$320.80	\$679.20	\$255.00	\$424.20
STAFF TRANSPORTATION						42.42%
100.100.400.000.479	\$2,000.00	\$37.28	\$161.40	\$1,838.60	\$0.00	\$1,838.60
SECONDARY PRINCIPAL SUPPLIES AND MATERIALS						91.93%
100.100.400.000.491	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
DUES AND FEES						100.00%
100.100.450.000.324	\$54,284.00	\$5,590.12	\$13,721.33	\$40,562.67	\$43,311.46	(\$2,748.79)
SUPPORT STAFF						-5.06%
100.100.450.000.329	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00	\$900.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.450.000.363	\$352.00	\$39.01	\$96.58	\$255.42	\$0.00	\$255.42
WORKERS COMPENSATION						72.56%
100.100.450.000.364	\$11,532.00	\$1,247.63	\$2,795.26	\$8,736.74	\$2,100.00	\$6,636.74
INSURANCE-HEALTH/LIFE						57.55%
100.100.450.000.366	\$16,344.00	\$1,229.82	\$3,243.71	\$13,100.29	\$0.00	\$13,100.29

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
RETIREMENT CONTRIBUTION-PERS						80.15%
100.100.450.000.367	\$200.00	\$81.97	\$205.13	(\$5.13)	\$0.00	(\$5.13)
MEDICARE TAX						-2.57%
100.100.450.000.368	\$31.00	\$0.00	\$0.00	\$31.00	\$0.00	\$31.00
SOCIAL SECURITY TAX						100.00%
100.100.450.000.433	\$2,100.00	\$171.01	\$514.11	\$1,585.89	\$0.00	\$1,585.89
COMMUNICATIONS						75.52%
100.100.450.000.434	\$400.00	\$8.45	\$8.45	\$391.55	\$291.55	\$100.00
POSTAGE						25.00%
100.100.450.000.454	\$600.00	\$0.00	\$0.00	\$600.00	\$319.18	\$280.82
OFFICE SUPPLIES						46.80%
100.100.700.000.316	\$0.00	\$0.00	\$0.00	\$0.00	\$1,102.00	(\$1,102.00)
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.000.322	\$20,165.00	\$0.00	\$0.00	\$20,165.00	\$0.00	\$20,165.00
NON-CERT SPECIALIST/EXTRA DUTY						100.00%
100.100.700.000.329	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.000.363	\$627.00	\$0.00	\$0.00	\$627.00	\$0.00	\$627.00
WORKERS COMPENSATION						100.00%
100.100.700.000.365	\$12,144.30	\$0.00	\$0.00	\$12,144.30	\$0.00	\$12,144.30
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.000.367	\$291.70	\$0.00	\$0.00	\$291.70	\$0.00	\$291.70
MEDICARE TAX						100.00%
100.100.700.000.368	\$1,374.00	\$0.00	\$0.00	\$1,374.00	\$0.00	\$1,374.00
SOCIAL SECURITY TAX						100.00%
100.100.700.000.421	\$3,200.00	\$422.05	\$914.66	\$2,285.34	\$254.00	\$2,031.34
STAFF TRANSPORTATION						63.48%
100.100.700.000.426	\$3,000.00	\$899.94	\$899.94	\$2,100.06	\$0.00	\$2,100.06
STUDENT TRANSPORTATION						70.00%
100.100.700.000.433	\$3,000.00	\$53.83	\$161.49	\$2,838.51	\$0.00	\$2,838.51
COMMUNICATIONS						94.62%
100.100.700.000.479	\$5,300.00	\$0.00	\$1,406.33	\$3,893.67	\$0.00	\$3,893.67
OTHER SUPPLIES AND MATERIALS						73.47%
100.100.700.000.491	\$7,000.00	\$0.00	\$2,640.00	\$4,360.00	\$0.00	\$4,360.00
DUES AND FEES						62.29%
100.100.700.110.316	\$3,545.00	\$0.00	\$3,545.00	\$0.00	\$0.00	\$0.00

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.110.322	\$1,405.00	\$0.00	\$0.00	\$1,405.00	\$0.00	\$1,405.00
NON-CERT SPECIALIST/EXTRA DUTY						100.00%
100.100.700.110.329	\$0.00	\$0.00	\$140.00	(\$140.00)	\$0.00	(\$140.00)
SUBSTITUTES/TEMPORARIES						0.00%
100.100.700.110.363	\$0.00	\$0.00	\$24.41	(\$24.41)	\$0.00	(\$24.41)
WORKERS COMPENSATION						0.00%
100.100.700.110.365	\$0.00	\$0.00	\$445.26	(\$445.26)	\$0.00	(\$445.26)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.100.700.110.367	\$0.00	\$0.00	\$52.44	(\$52.44)	\$0.00	(\$52.44)
MEDICARE TAX						0.00%
100.100.700.110.426	\$12,000.00	\$2,744.65	\$16,013.51	(\$4,013.51)	\$3,714.70	(\$7,728.21)
XCOUNTRY TRANSPORTATION						-64.40%
100.100.700.110.479	\$1,000.00	\$239.85	\$334.85	\$665.15	(\$0.80)	\$665.95
XCOUNTRY SUPPLIES AND MATERIALS						66.60%
100.100.700.110.491	\$0.00	\$0.00	\$40.00	(\$40.00)	\$160.00	(\$200.00)
XCOUNTRY DUES AND FEES						0.00%
100.100.700.120.322	\$4,628.00	\$1,998.25	\$5,994.75	(\$1,366.75)	\$1,303.25	(\$2,670.00)
NON-CERT SPECIALIST/EXTRA DUTY						-57.69%
100.100.700.120.363	\$0.00	\$13.23	\$39.69	(\$39.69)	\$0.00	(\$39.69)
WORKERS COMPENSATION						0.00%
100.100.700.120.366	\$0.00	\$0.00	\$377.94	(\$377.94)	\$0.00	(\$377.94)
RETIREMENT CONTRIBUTION-PERS						0.00%
100.100.700.120.367	\$0.00	\$28.98	\$86.94	(\$86.94)	\$0.00	(\$86.94)
MEDICARE TAX						0.00%
100.100.700.120.368	\$0.00	\$123.89	\$285.49	(\$285.49)	\$0.00	(\$285.49)
SOCIAL SECURITY TAX						0.00%
100.100.700.120.426	\$12,000.00	\$1,061.18	\$6,280.18	\$5,719.82	\$5,978.08	(\$258.26)
SWIM TRANSPORTATION						-2.15%
100.100.700.120.479	\$500.00	\$0.00	\$716.01	(\$216.01)	\$0.00	(\$216.01)
SWIM SUPPLIES AND MATERIALS						-43.20%
100.100.700.120.491	\$0.00	\$1,000.00	\$1,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)
SWIM DUES AND FEES						0.00%
100.100.700.130.316	\$6,045.00	\$0.00	\$0.00	\$6,045.00	\$4,546.00	\$1,499.00
CERTIFICATED EXTRA DUTY PAY						24.80%
100.100.700.130.322	\$1,818.00	\$0.00	\$0.00	\$1,818.00	\$0.00	\$1,818.00

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
NON-CERT SPECIALIST/EXTRA DUTY						100.00%
100.100.700.130.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.130.426	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00
GIRLS BB TRANSPORTATION						100.00%
100.100.700.130.479	\$3,000.00	\$0.00	\$2,672.34	\$327.66	\$0.00	\$327.66
GIRLS BB SUPPLIES AND MATERIALS						10.92%
100.100.700.140.316	\$4,795.00	\$1,598.33	\$3,196.66	\$1,598.34	\$1,598.34	\$0.00
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.140.322	\$1,901.00	\$639.33	\$1,278.66	\$622.34	\$639.34	(\$17.00)
NON-CERT SPECIALIST/EXTRA DUTY						-0.89%
100.100.700.140.329	\$360.00	\$0.00	\$0.00	\$360.00	\$260.00	\$100.00
SUBSTITUTES/TEMPORARIES						27.78%
100.100.700.140.363	\$0.00	\$14.82	\$29.64	(\$29.64)	\$0.00	(\$29.64)
WORKERS COMPENSATION						0.00%
100.100.700.140.365	\$0.00	\$200.75	\$401.50	(\$401.50)	\$0.00	(\$401.50)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.100.700.140.367	\$0.00	\$31.11	\$62.22	(\$62.22)	\$0.00	(\$62.22)
MEDICARE TAX						0.00%
100.100.700.140.426	\$13,000.00	\$954.00	\$954.00	\$12,046.00	\$15,005.44	(\$2,959.44)
VB TRANSPORTATION						-22.76%
100.100.700.140.479	\$1,000.00	\$0.00	\$742.78	\$257.22	\$0.00	\$257.22
VB SUPPLIES AND MATERIALS						25.72%
100.100.700.150.316	\$834.00	\$0.00	\$0.00	\$834.00	\$413.50	\$420.50
CERTIFICATED EXTRA DUTY PAY						50.42%
100.100.700.160.322	\$413.00	\$0.00	\$0.00	\$413.00	\$3,362.00	(\$2,949.00)
NON-CERT SPECIALIST/EXTRA DUTY						-714.04%
100.100.700.160.426	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
CHEERLEADING TRANSPORTATION						100.00%
100.100.700.170.316	\$6,713.00	\$0.00	\$0.00	\$6,713.00	\$0.00	\$6,713.00
CERTIFICATED EXTRA DUTY PAY						100.00%
100.100.700.170.426	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00
TRACK TRANSPORTATION						100.00%
100.100.700.170.479	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
TRACK SUPPLIES AND MATERIALS						100.00%
100.100.700.180.316	\$834.00	\$0.00	\$0.00	\$834.00	\$834.00	\$0.00

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.190.316	\$3,753.00	\$0.00	\$0.00	\$3,753.00	\$1,240.00	\$2,513.00
CERTIFICATED EXTRA DUTY PAY						66.96%
100.100.700.190.421	\$2,000.00	\$0.00	\$92.00	\$1,908.00	\$0.00	\$1,908.00
MUSIC STAFF TRANSPORTATION						95.40%
100.100.700.190.426	\$4,000.00	\$108.00	\$396.40	\$3,603.60	\$3,353.69	\$249.91
MUSIC TRANSPORTATION						6.25%
100.100.700.200.316	\$1,529.00	\$0.00	\$0.00	\$1,529.00	\$0.00	\$1,529.00
CERTIFICATED EXTRA DUTY PAY						100.00%
100.100.700.210.322	\$6,076.00	\$1,459.66	\$1,459.66	\$4,616.34	\$8,995.14	(\$4,378.80)
NON-CERT SPECIALIST/EXTRA DUTY						-72.07%
100.100.700.210.363	\$0.00	\$9.67	\$9.67	(\$9.67)	\$0.00	(\$9.67)
WORKERS COMPENSATION						0.00%
100.100.700.210.367	\$0.00	\$21.17	\$21.17	(\$21.17)	\$0.00	(\$21.17)
MEDICARE TAX						0.00%
100.100.700.210.368	\$0.00	\$90.50	\$90.50	(\$90.50)	\$0.00	(\$90.50)
SOCIAL SECURITY TAX						0.00%
100.100.700.210.426	\$12,000.00	\$480.00	\$480.00	\$11,520.00	\$4,661.01	\$6,858.99
WRESTLING TRANSPORTATION						57.16%
100.100.700.210.479	\$1,000.00	\$304.89	\$304.89	\$695.11	\$0.00	\$695.11
WRESTLING SUPPLIES AND MATERIALS						69.51%
100.100.700.220.316	\$8,464.00	\$0.00	\$0.00	\$8,464.00	\$6,364.00	\$2,100.00
CERTIFICATED EXTRA DUTY PAY						24.81%
100.100.700.220.322	\$0.00	\$0.00	\$0.00	\$0.00	\$1,818.00	(\$1,818.00)
NON-CERT SPECIALIST/EXTRA DUTY						0.00%
100.100.700.220.329	\$1,027.00	\$0.00	\$0.00	\$1,027.00	\$0.00	\$1,027.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.220.426	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00
BOYS BB TRANSPORTATION						100.00%
100.100.700.220.479	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
BOYS BB SUPPLIES AND MATERIALS						100.00%
100.100.700.230.316	\$834.00	\$0.00	\$0.00	\$834.00	\$0.00	\$834.00
CERTIFICATED EXTRA DUTY PAY						100.00%
100.100.700.240.316	\$5,213.00	\$0.00	\$0.00	\$5,213.00	\$4,546.00	\$667.00
CERTIFICATED EXTRA DUTY PAY						12.79%
100.100.700.240.322	\$992.00	\$0.00	\$0.00	\$992.00	\$1,157.00	(\$165.00)

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
NON-CERT SPECIALIST/EXTRA DUTY						-16.63%
100.100.700.240.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.240.426	\$13,000.00	\$568.00	\$568.00	\$12,432.00	\$0.00	\$12,432.00
BASEBALL TRANSPORTATION						95.63%
100.100.700.240.479	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
BASEBALL SUPPLIES AND MATERIALS						100.00%
100.200.100.000.314	\$28,628.00	\$2,356.40	\$7,069.20	\$21,558.80	\$21,457.61	\$101.19
CERT DIRECTOR/COORD/MANAGER						0.35%
100.200.100.000.315	\$357,270.00	\$29,571.84	\$59,143.67	\$298,126.33	\$367,437.49	(\$69,311.16)
CERTIFICATED TEACHER						-19.40%
100.200.100.000.329	\$4,000.00	\$910.00	\$910.00	\$3,090.00	\$0.00	\$3,090.00
SUBSTITUTES/TEMPORARIES						77.25%
100.200.100.000.363	\$2,487.00	\$217.50	\$444.58	\$2,042.42	\$0.00	\$2,042.42
WORKERS COMPENSATION						82.12%
100.200.100.000.364	\$111,292.00	\$8,963.18	\$18,578.34	\$92,713.66	\$0.00	\$92,713.66
INSURANCE-HEALTH/LIFE						83.31%
100.200.100.000.365	\$121,953.00	\$4,007.04	\$8,114.72	\$113,838.28	\$0.00	\$113,838.28
RETIREMENT CONTRIBUTION-TRS						93.35%
100.200.100.000.367	\$5,552.00	\$444.06	\$906.71	\$4,645.29	\$0.00	\$4,645.29
MEDICARE TAX						83.67%
100.200.100.000.368	\$248.00	\$0.00	\$0.00	\$248.00	\$0.00	\$248.00
SOCIAL SECURITY TAX						100.00%
100.200.100.000.451	\$1,750.00	(\$12.54)	\$157.96	\$1,592.04	\$0.00	\$1,592.04
TEACHING SUPPLIES						90.97%
100.200.100.000.474	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
CURRICULUM ADOPTION						100.00%
100.200.100.000.476	\$7,000.00	\$1,641.53	\$1,641.53	\$5,358.47	\$0.00	\$5,358.47
COPIER SUPPLIES						76.55%
100.200.100.000.479	\$0.00	\$0.00	\$62.98	(\$62.98)	\$0.00	(\$62.98)
OTHER SUPPLIES AND MATERIALS						0.00%
100.200.100.001.451	\$1,000.00	\$0.00	\$844.39	\$155.61	\$0.00	\$155.61
MS ENGLISH SUPPLIES						15.56%
100.200.100.002.451	\$500.00	\$21.33	\$696.33	(\$196.33)	\$0.00	(\$196.33)
MS MATH SUPPLIES						-39.27%
100.200.100.003.451	\$1,000.00	\$90.63	\$210.63	\$789.37	\$0.00	\$789.37

Petersburg School District

Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MS SCIENCE SUPPLIES						78.94%
100.200.100.004.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
MS SOCIAL STUDIES SUPPLIES						100.00%
100.200.100.008.451	\$1,500.00	\$194.67	\$1,349.67	\$150.33	\$0.00	\$150.33
MS MUSIC SUPPLIES						10.02%
100.200.100.009.451	\$1,500.00	\$770.49	\$770.49	\$729.51	\$462.62	\$266.89
MS ART/JEWELRY/PHOTO SUPPLIES						17.79%
100.200.100.016.451	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00
6TH TEACHING SUPPLIES						100.00%
100.200.100.019.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
ROBOTICS						100.00%
100.200.200.000.315	\$53,588.00	\$4,424.00	\$9,824.50	\$43,763.50	\$44,240.00	(\$476.50)
CERTIFICATED TEACHER						-0.89%
100.200.200.000.323	\$91,195.00	\$2,089.78	\$4,730.92	\$86,464.08	\$37,034.16	\$49,429.92
AIDES						54.20%
100.200.200.000.329	\$2,000.00	\$140.00	\$380.13	\$1,619.87	\$0.00	\$1,619.87
SUBSTITUTES/TEMPORARIES						80.99%
100.200.200.000.363	\$936.00	\$44.07	\$98.78	\$837.22	\$0.00	\$837.22
WORKERS COMPENSATION						89.45%
100.200.200.000.364	\$44,323.00	\$3,120.91	\$6,241.82	\$38,081.18	\$1,470.94	\$36,610.24
INSURANCE-HEALTH/LIFE						82.60%
100.200.200.000.365	\$16,909.00	\$555.65	\$1,321.81	\$15,587.19	\$0.00	\$15,587.19
RETIREMENT CONTRIBUTION-TRS						92.18%
100.200.200.000.366	\$27,459.00	\$459.75	\$561.40	\$26,897.60	\$0.00	\$26,897.60
RETIREMENT CONTRIBUTION-PERS						97.96%
100.200.200.000.367	\$2,128.00	\$85.17	\$193.94	\$1,934.06	\$0.00	\$1,934.06
MEDICARE TAX						90.89%
100.200.200.000.368	\$124.00	\$0.00	\$6.21	\$117.79	\$0.00	\$117.79
SOCIAL SECURITY TAX						94.99%
100.200.200.000.451	\$800.00	\$0.00	\$12.69	\$787.31	\$174.00	\$613.31
MS SPED SUPPLIES						76.66%
100.200.450.000.324	\$31,500.00	\$3,323.25	\$7,998.38	\$23,501.62	\$24,570.00	(\$1,068.38)
SUPPORT STAFF						-3.39%
100.200.450.000.329	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
SUBSTITUTES/TEMPORARIES						100.00%
100.200.450.000.363	\$206.00	\$21.94	\$52.75	\$153.25	\$0.00	\$153.25

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

% Remaining Bud

WORKERS COMPENSATION						74.39%
100.200.450.000.364	\$26,079.00	\$2,897.71	\$5,795.42	\$20,283.58	\$0.00	\$20,283.58
INSURANCE-HEALTH/LIFE						77.78%
100.200.450.000.366	\$9,485.00	\$731.12	\$1,759.65	\$7,725.35	\$0.00	\$7,725.35
RETIREMENT CONTRIBUTION-PERS						81.45%
100.200.450.000.367	\$250.00	\$37.68	\$94.97	\$155.03	\$0.00	\$155.03
MEDICARE TAX						62.01%
100.200.450.000.368	\$50.00	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00
SOCIAL SECURITY TAX						100.00%
100.200.450.000.433	\$1,000.00	\$95.43	\$285.65	\$714.35	\$0.00	\$714.35
COMMUNICATIONS						71.44%
100.200.450.000.434	\$300.00	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00
POSTAGE						0.00%
100.200.450.000.454	\$400.00	\$57.84	\$57.84	\$342.16	\$0.00	\$342.16
OFFICE SUPPLIES						85.54%
100.200.700.000.316	\$4,840.00	\$540.00	\$1,080.00	\$3,760.00	\$1,367.00	\$2,393.00
CERTIFICATED EXTRA DUTY PAY						49.44%
100.200.700.000.322	\$5,551.00	\$0.00	\$0.00	\$5,551.00	\$1,390.00	\$4,161.00
NON-CERT SPECIALIST/EXTRA DUTY						74.96%
100.200.700.000.329	\$1,664.00	\$445.50	\$891.00	\$773.00	\$827.00	(\$54.00)
SUBSTITUTES/TEMPORARIES						-3.25%
100.200.700.000.363	\$77.00	\$6.53	\$13.06	\$63.94	\$0.00	\$63.94
WORKERS COMPENSATION						83.04%
100.200.700.000.364	\$0.00	\$78.36	\$156.72	(\$156.72)	\$0.00	(\$156.72)
INSURANCE-HEALTH/LIFE						0.00%
100.200.700.000.365	\$1,542.00	\$67.82	\$135.64	\$1,406.36	\$0.00	\$1,406.36
RETIREMENT CONTRIBUTION-TRS						91.20%
100.200.700.000.367	\$151.00	\$13.70	\$27.40	\$123.60	\$0.00	\$123.60
MEDICARE TAX						81.85%
100.200.700.000.368	\$600.00	\$27.62	\$55.24	\$544.76	\$0.00	\$544.76
SOCIAL SECURITY TAX						90.79%
100.200.700.000.426	\$22,000.00	\$1,004.00	\$1,004.00	\$20,996.00	\$3,946.36	\$17,049.64
MS STUDENT TRANSPORTATION						77.50%
100.200.700.000.479	\$1,500.00	\$388.92	\$1,592.92	(\$92.92)	\$0.00	(\$92.92)
MS SUPPLIES AND MATERIALS						-6.19%
100.300.100.000.315	\$937,918.00	\$87,246.06	\$175,332.12	\$762,585.88	\$793,201.18	(\$30,615.30)

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
CERTIFICATED TEACHER						-3.26%
100.300.100.000.323	\$20,000.00	\$2,030.54	\$4,053.07	\$15,946.93	\$18,118.62	(\$2,171.69)
AIDES						-10.86%
100.300.100.000.329	\$6,000.00	\$1,650.40	\$2,946.70	\$3,053.30	\$0.00	\$3,053.30
SUBSTITUTES/TEMPORARIES						50.89%
100.300.100.000.363	\$6,384.00	\$602.22	\$1,207.59	\$5,176.41	\$0.00	\$5,176.41
WORKERS COMPENSATION						81.08%
100.300.100.000.364	\$253,912.00	\$25,431.98	\$50,863.96	\$203,048.04	\$0.00	\$203,048.04
INSURANCE-HEALTH/LIFE						79.97%
100.300.100.000.365	\$297,243.00	\$10,589.80	\$20,844.45	\$276,398.55	\$0.00	\$276,398.55
RETIREMENT CONTRIBUTION-TRS						92.99%
100.300.100.000.366	\$5,820.00	\$0.00	(\$115.60)	\$5,935.60	\$0.00	\$5,935.60
RETIREMENT CONTRIBUTION-PERS						101.99%
100.300.100.000.367	\$13,812.00	\$1,226.37	\$2,459.66	\$11,352.34	\$0.00	\$11,352.34
MEDICARE TAX						82.19%
100.300.100.000.368	\$1,123.00	\$318.86	\$715.09	\$407.91	\$0.00	\$407.91
SOCIAL SECURITY TAX						36.32%
100.300.100.000.451	\$15,480.15	\$1,075.50	\$2,170.85	\$13,309.30	\$53.87	\$13,255.43
TEACHING SUPPLIES						85.63%
100.300.100.000.474	\$18,000.00	\$0.00	\$15.98	\$17,984.02	\$1,612.50	\$16,371.52
CURRICULUM ADOPTION						90.95%
100.300.100.000.476	\$10,000.00	\$571.25	\$3,866.03	\$6,133.97	\$0.00	\$6,133.97
COPIER SUPPLIES						61.34%
100.300.100.008.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
LAURA ALLISON TEACHING SUPPLIES						100.00%
100.300.100.010.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
B MARTIN SUPPLIES						100.00%
100.300.100.011.451	\$350.00	\$346.88	\$346.88	\$3.12	\$0.00	\$3.12
M BROCK SUPPLIES						0.89%
100.300.100.012.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
K CURTISS SUPPLIES						100.00%
100.300.100.014.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
G KOWALSKI SUPPLIES						100.00%
100.300.100.015.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
ETHAN BRYNER TEACHING SUPPLIES						100.00%
100.300.100.018.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
DEBBY EDDY TEACHING SUPPLIES						100.00%
100.300.100.029.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
H MULLEN SUPPLIES						100.00%
100.300.100.030.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
E WILLIS SUPPLIES						100.00%
100.300.100.031.451	\$350.00	\$0.00	\$0.00	\$350.00	\$50.00	\$300.00
S VANDERVEST SUPPLIES						85.71%
100.300.100.032.451	\$350.00	\$78.54	\$78.54	\$271.46	\$75.98	\$195.48
M MIDKIFF SUPPLIES						55.85%
100.300.100.034.451	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00
V MILLER SUPPLIES						100.00%
100.300.100.035.451	\$319.85	\$119.85	\$119.85	\$200.00	\$0.00	\$200.00
ES SWIM SUPPLIES						62.53%
100.300.200.000.315	\$185,855.00	\$16,491.84	\$36,336.68	\$149,518.32	\$149,021.16	\$497.16
CERTIFICATED TEACHER						0.27%
100.300.200.000.323	\$213,247.00	\$20,401.18	\$41,201.65	\$172,045.35	\$184,367.67	(\$12,322.32)
AIDES						-5.78%
100.300.200.000.329	\$16,000.00	\$4,376.37	\$5,727.63	\$10,272.37	\$16,390.80	(\$6,118.43)
SUBSTITUTES/TEMPORARIES						-38.24%
100.300.200.000.363	\$2,648.00	\$283.10	\$571.04	\$2,076.96	\$0.00	\$2,076.96
WORKERS COMPENSATION						78.44%
100.300.200.000.364	\$183,000.00	\$10,809.65	\$21,548.01	\$161,451.99	\$11,717.67	\$149,734.32
INSURANCE-HEALTH/LIFE						81.82%
100.300.200.000.365	\$58,558.00	\$1,702.11	\$3,824.12	\$54,733.88	\$0.00	\$54,733.88
RETIREMENT CONTRIBUTION-TRS						93.47%
100.300.200.000.366	\$58,208.00	\$3,092.26	\$4,685.49	\$53,522.51	\$0.00	\$53,522.51
RETIREMENT CONTRIBUTION-PERS						91.95%
100.300.200.000.367	\$5,500.00	\$584.95	\$1,181.57	\$4,318.43	\$0.00	\$4,318.43
MEDICARE TAX						78.52%
100.300.200.000.368	\$2,363.00	\$823.35	\$1,512.02	\$850.98	\$0.00	\$850.98
SOCIAL SECURITY TAX						36.01%
100.300.200.000.451	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$227.84	\$2,172.16
ES SPED SUPPLIES						90.51%
100.300.300.000.315	\$80,414.00	\$6,659.50	\$13,319.00	\$67,095.00	\$66,595.00	\$500.00
CERTIFICATED TEACHER						0.62%
100.300.300.000.329	\$4,000.00	\$423.33	\$1,273.34	\$2,726.66	\$0.00	\$2,726.66

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SUBSTITUTES/TEMPORARIES						68.17%
100.300.300.000.363	\$538.00	\$48.57	\$99.95	\$438.05	\$0.00	\$438.05
WORKERS COMPENSATION						81.42%
100.300.300.000.364	\$3,000.00	\$250.00	\$500.00	\$2,500.00	\$2,500.00	\$0.00
INSURANCE-HEALTH/LIFE						0.00%
100.300.300.000.365	\$25,452.00	\$836.43	\$1,672.86	\$23,779.14	\$0.00	\$23,779.14
RETIREMENT CONTRIBUTION-TRS						93.43%
100.300.300.000.366	\$0.00	\$62.33	\$297.54	(\$297.54)	\$0.00	(\$297.54)
RETIREMENT CONTRIBUTION-PERS						0.00%
100.300.300.000.367	\$1,224.00	\$106.33	\$218.85	\$1,005.15	\$0.00	\$1,005.15
MEDICARE TAX						82.12%
100.300.300.000.368	\$248.00	\$0.00	\$0.00	\$248.00	\$0.00	\$248.00
SOCIAL SECURITY TAX						100.00%
100.300.300.000.451	\$1,000.00	\$0.00	\$480.49	\$519.51	\$0.00	\$519.51
TEACHING SUPPLIES						51.95%
100.300.350.000.315	\$38,222.00	\$3,143.50	\$6,287.00	\$31,935.00	\$31,435.00	\$500.00
CERTIFICATED TEACHER						1.31%
100.300.350.000.323	\$14,520.00	\$0.00	\$0.00	\$14,520.00	\$0.00	\$14,520.00
AIDES						100.00%
100.300.350.000.329	\$480.00	\$0.00	\$0.00	\$480.00	\$0.00	\$480.00
SUBSTITUTES/TEMPORARIES						100.00%
100.300.350.000.363	\$339.00	\$21.64	\$43.28	\$295.72	\$0.00	\$295.72
WORKERS COMPENSATION						87.23%
100.300.350.000.364	\$15,016.00	\$125.00	\$250.00	\$14,766.00	\$1,250.00	\$13,516.00
INSURANCE-HEALTH/LIFE						90.01%
100.300.350.000.365	\$12,015.00	\$394.82	\$789.64	\$11,225.36	\$0.00	\$11,225.36
RETIREMENT CONTRIBUTION-TRS						93.43%
100.300.350.000.366	\$4,372.00	\$0.00	\$0.00	\$4,372.00	\$0.00	\$4,372.00
RETIREMENT CONTRIBUTION-PERS						100.00%
100.300.350.000.367	\$582.00	\$47.40	\$94.80	\$487.20	\$0.00	\$487.20
MEDICARE TAX						83.71%
100.300.350.000.368	\$31.00	\$0.00	\$0.00	\$31.00	\$0.00	\$31.00
SOCIAL SECURITY TAX						100.00%
100.300.350.000.451	\$0.00	\$0.00	\$0.00	\$0.00	\$982.80	(\$982.80)
TEACHING SUPPLIES						0.00%
100.300.350.000.472	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

Budget Balance

% Remaining Bud

LIBRARY BOOKS							100.00%
100.300.350.000.473	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	
PERIODICALS							100.00%
100.300.350.000.479	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,239.45	\$260.55	
OTHER SUPPLIES AND MATERIALS							17.37%
100.300.400.000.421	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	
STAFF TRANSPORTATION							100.00%
100.300.400.000.479	\$2,000.00	\$289.11	\$732.11	\$1,267.89	\$0.00	\$1,267.89	
ES PRINCIPAL SUPPLIES AND MATERIALS							63.39%
100.300.400.000.491	\$600.00	\$0.00	\$0.00	\$600.00	\$600.00	\$0.00	
DUES AND FEES							0.00%
100.300.450.000.324	\$31,216.00	\$3,121.60	\$7,511.35	\$23,704.65	\$24,348.48	(\$643.83)	
SUPPORT STAFF							-2.06%
100.300.450.000.329	\$1,300.00	\$0.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00	
SUBSTITUTES/TEMPORARIES							100.00%
100.300.450.000.363	\$207.00	\$20.67	\$49.35	\$157.65	\$0.00	\$157.65	
WORKERS COMPENSATION							76.16%
100.300.450.000.364	\$26,079.00	\$2,897.71	\$5,795.42	\$20,283.58	\$0.00	\$20,283.58	
INSURANCE-HEALTH/LIFE							77.78%
100.300.450.000.366	\$8,872.00	\$686.75	\$1,760.05	\$7,111.95	\$0.00	\$7,111.95	
RETIREMENT CONTRIBUTION-PERS							80.16%
100.300.450.000.367	\$253.00	\$34.76	\$87.91	\$165.09	\$0.00	\$165.09	
MEDICARE TAX							65.25%
100.300.450.000.368	\$80.00	\$0.00	\$0.00	\$80.00	\$0.00	\$80.00	
SOCIAL SECURITY TAX							100.00%
100.300.450.000.433	\$2,000.00	\$171.01	\$514.11	\$1,485.89	\$0.00	\$1,485.89	
COMMUNICATIONS							74.29%
100.300.450.000.434	\$300.00	(\$7.95)	\$69.45	\$230.55	\$230.55	\$0.00	
POSTAGE							0.00%
100.300.450.000.454	\$500.00	\$64.21	\$109.51	\$390.49	\$0.00	\$390.49	
OFFICE SUPPLIES							78.10%
100.500.100.000.362	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	
UNEMPLOYMENT INSURANCE							100.00%
100.500.100.000.363	\$0.00	\$0.00	\$54.40	(\$54.40)	\$0.00	(\$54.40)	
WORKERS COMPENSATION							0.00%
100.500.100.000.367	\$0.00	\$0.00	\$61.45	(\$61.45)	\$0.00	(\$61.45)	

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MEDICARE TAX						0.00%
100.500.100.000.369	\$37,000.00	\$1,000.00	\$7,500.14	\$29,499.86	\$12,198.40	\$17,301.46
OTHER EMPLOYEE BENEFITS						46.76%
100.500.100.000.474	\$20,000.00	\$0.00	\$1,000.00	\$19,000.00	\$3,624.15	\$15,375.85
CURRICULUM ADOPTION						76.88%
100.500.200.000.315	\$51,798.00	\$3,735.85	\$7,471.70	\$44,326.30	\$36,978.55	\$7,347.75
CERTIFICATED TEACHER						14.19%
100.500.200.000.363	\$339.00	\$24.75	\$49.50	\$289.50	\$0.00	\$289.50
WORKERS COMPENSATION						85.40%
100.500.200.000.364	\$8,350.00	\$695.88	\$1,391.76	\$6,958.24	\$0.00	\$6,958.24
INSURANCE-HEALTH/LIFE						83.33%
100.500.200.000.365	\$16,179.00	\$469.23	\$938.46	\$15,240.54	\$0.00	\$15,240.54
RETIREMENT CONTRIBUTION-TRS						94.20%
100.500.200.000.367	\$737.00	\$51.64	\$103.28	\$633.72	\$0.00	\$633.72
MEDICARE TAX						85.99%
100.500.300.000.365	(\$906.00)	\$0.00	\$0.00	(\$906.00)	\$0.00	(\$906.00)
RETIREMENT CONTRIBUTION-TRS						100.00%
100.500.300.000.366	\$0.00	\$0.00	(\$849.20)	\$849.20	\$0.00	\$849.20
RETIREMENT CONTRIBUTION-PERS						0.00%
100.500.350.000.318	\$91,929.00	\$7,665.41	\$22,040.31	\$69,888.69	\$68,988.69	\$900.00
CERTIFICATED SPECIALISTS						0.98%
100.500.350.000.324	\$41,000.00	\$3,057.57	\$13,881.87	\$27,118.13	\$26,559.36	\$558.77
SUPPORT STAFF						1.36%
100.500.350.000.329	\$2,000.00	\$0.00	\$2,519.15	(\$519.15)	\$0.00	(\$519.15)
SUBSTITUTES/TEMPORARIES						-25.96%
100.500.350.000.363	\$861.00	\$71.02	\$257.92	\$603.08	\$0.00	\$603.08
WORKERS COMPENSATION						70.04%
100.500.350.000.364	\$3,000.00	\$2,173.28	\$4,846.56	(\$1,846.56)	\$0.00	(\$1,846.56)
INSURANCE-HEALTH/LIFE						-61.55%
100.500.350.000.365	\$28,990.00	\$956.50	\$2,749.42	\$26,240.58	\$0.00	\$26,240.58
RETIREMENT CONTRIBUTION-TRS						90.52%
100.500.350.000.366	\$16,515.00	\$0.00	\$1,201.82	\$15,313.18	\$0.00	\$15,313.18
RETIREMENT CONTRIBUTION-PERS						92.72%
100.500.350.000.367	\$1,956.00	\$147.61	\$548.89	\$1,407.11	\$0.00	\$1,407.11
MEDICARE TAX						71.94%
100.500.350.000.368	\$124.00	\$155.88	\$610.78	(\$486.78)	\$0.00	(\$486.78)

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SOCIAL SECURITY TAX						-392.56%
100.500.350.000.417	\$43,000.00	\$0.00	\$21,083.50	\$21,916.50	\$21,083.50	\$833.00
TECHNOLOGY SUPPORT						1.94%
100.500.350.000.433	\$148,000.00	\$10,000.26	\$30,000.78	\$117,999.22	\$0.00	\$117,999.22
COMMUNICATIONS						79.73%
100.500.350.000.440	\$66,000.00	\$6,624.35	\$15,419.37	\$50,580.63	\$23,608.47	\$26,972.16
PURCHASED SERVICES						40.87%
100.500.350.000.446	\$18,000.00	\$5,667.69	\$17,875.93	\$124.07	\$0.00	\$124.07
PROPERTY INSURANCE						0.69%
100.500.350.000.450	\$4,000.00	\$946.64	\$7,007.37	(\$3,007.37)	\$2,053.36	(\$5,060.73)
SUPPLIES, MATERIALS & MEDIA						-126.52%
100.500.350.000.475	\$100,000.00	\$1,911.01	\$23,294.63	\$76,705.37	\$16,947.37	\$59,758.00
TECHNOLOGY SUPPLIES						59.76%
100.500.400.000.313	\$180,681.00	\$15,043.27	\$60,173.07	\$120,507.93	\$120,345.71	\$162.22
PRINCIPAL						0.09%
100.500.400.000.363	\$1,296.00	\$99.63	\$398.52	\$897.48	\$0.00	\$897.48
WORKERS COMPENSATION						69.25%
100.500.400.000.364	\$58,677.00	\$4,889.88	\$19,559.52	\$39,117.48	\$0.00	\$39,117.48
INSURANCE-HEALTH/LIFE						66.67%
100.500.400.000.365	\$57,165.00	\$1,876.88	\$7,507.52	\$49,657.48	\$0.00	\$49,657.48
RETIREMENT CONTRIBUTION-TRS						86.87%
100.500.400.000.367	\$2,302.00	\$218.12	\$872.48	\$1,429.52	\$0.00	\$1,429.52
MEDICARE TAX						62.10%
100.500.600.000.321	\$70,600.00	\$5,933.33	\$23,733.33	\$46,866.67	\$91,154.31	(\$44,287.64)
NON-CERT DIRECTOR/COORD/MANAGR						-62.73%
100.500.600.000.324	\$41,326.00	\$3,137.70	\$13,329.10	\$27,996.90	\$27,255.36	\$741.54
SUPPORT STAFF						1.79%
100.500.600.000.325	\$180,934.00	\$14,363.89	\$58,106.09	\$122,827.91	\$123,845.11	(\$1,017.20)
MAINTENANCE/CUSTODIAL						-0.56%
100.500.600.000.329	\$2,140.00	\$55.48	\$55.48	\$2,084.52	\$186.84	\$1,897.68
SUBSTITUTES/TEMPORARIES						88.68%
100.500.600.000.363	\$10,795.00	\$716.18	\$2,975.34	\$7,819.66	\$0.00	\$7,819.66
WORKERS COMPENSATION						72.44%
100.500.600.000.364	\$15,282.00	\$5,420.97	\$20,119.89	(\$4,837.89)	\$1,829.00	(\$6,666.89)
INSURANCE-HEALTH/LIFE						-43.63%
100.500.600.000.366	\$82,862.00	\$5,145.88	\$16,873.62	\$65,988.38	\$0.00	\$65,988.38

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
RETIREMENT CONTRIBUTION-PERS						79.64%
100.500.600.000.367	\$4,290.00	\$316.03	\$1,297.57	\$2,992.43	\$0.00	\$2,992.43
MEDICARE TAX						69.75%
100.500.600.000.368	\$1,271.00	\$0.00	\$1,075.57	\$195.43	\$0.00	\$195.43
SOCIAL SECURITY TAX						15.38%
100.500.600.000.418	\$15,000.00	\$0.00	\$6,822.68	\$8,177.32	\$1,860.32	\$6,317.00
OTHER PROFESSIONAL SERVICES						42.11%
100.500.600.000.421	\$4,000.00	\$895.00	\$895.00	\$3,105.00	\$1,105.00	\$2,000.00
STAFF TRANSPORTATION						50.00%
100.500.600.000.431	\$30,000.00	\$1,727.20	\$6,182.56	\$23,817.44	\$0.00	\$23,817.44
WATER AND SEWER						79.39%
100.500.600.000.432	\$33,000.00	\$3,258.92	\$4,768.96	\$28,231.04	\$0.00	\$28,231.04
GARBAGE						85.55%
100.500.600.000.433	\$1,000.00	\$57.32	\$172.51	\$827.49	\$0.00	\$827.49
COMMUNICATIONS						82.75%
100.500.600.000.436	\$135,000.00	\$7,333.53	\$19,908.68	\$115,091.32	\$0.00	\$115,091.32
ENERGY - ELECTRICITY						85.25%
100.500.600.000.438	\$168,000.00	\$15,896.09	\$37,459.22	\$130,540.78	\$0.00	\$130,540.78
ENERGY - HEATING OIL						77.70%
100.500.600.000.440	\$45,000.00	\$1,755.00	\$4,605.00	\$40,395.00	\$837.00	\$39,558.00
PURCHASED SERVICES						87.91%
100.500.600.000.446	\$88,000.00	\$0.00	\$0.00	\$88,000.00	\$0.00	\$88,000.00
PROPERTY INSURANCE						100.00%
100.500.600.000.452	\$70,000.00	\$7,475.68	\$23,108.36	\$46,891.64	\$5,833.73	\$41,057.91
MAINTENANCE/CONSTR SUPPLIES						58.65%
100.500.600.000.453	\$20,000.00	\$500.80	\$1,260.41	\$18,739.59	\$1,136.20	\$17,603.39
JANITORIAL SUPPLIES						88.02%
100.500.600.000.458	\$8,100.00	\$639.11	\$1,336.53	\$6,763.47	\$0.00	\$6,763.47
VEHICLE GAS AND OIL						83.50%
100.500.600.000.479	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
MAINTENANCE OTHER SUPPLIES AND MATERIALS						100.00%
100.500.600.000.491	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
DUES AND FEES						100.00%
100.500.700.000.314	\$47,601.00	\$3,910.67	\$11,732.01	\$35,868.99	\$35,196.04	\$672.95
CERT DIRECTOR/COORD/MANAGER						1.41%
100.500.700.000.363	\$304.00	\$25.91	\$77.72	\$226.28	\$0.00	\$226.28

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
WORKERS COMPENSATION						74.43%
100.500.700.000.364	\$13,038.00	\$1,086.64	\$3,259.92	\$9,778.08	\$0.00	\$9,778.08
INSURANCE-HEALTH/LIFE						75.00%
100.500.700.000.365	\$15,161.00	\$488.04	\$1,464.12	\$13,696.88	\$0.00	\$13,696.88
RETIREMENT CONTRIBUTION-TRS						90.34%
100.500.700.000.367	\$690.00	\$53.43	\$159.63	\$530.37	\$0.00	\$530.37
MEDICARE TAX						76.87%
100.500.700.000.479	\$200.00	\$105.51	\$105.51	\$94.49	\$0.00	\$94.49
ACTIVITIES OTHER SUPPLIES AND MATERIALS						47.25%
100.600.510.000.311	\$136,620.00	\$11,385.00	\$45,540.00	\$91,080.00	\$96,402.10	(\$5,322.10)
SUPERINTENDENT						-3.90%
100.600.510.000.324	\$54,000.00	\$4,500.00	\$18,000.00	\$36,000.00	\$36,000.00	\$0.00
SUPPORT STAFF						0.00%
100.600.510.000.363	\$871.00	\$106.86	\$427.44	\$443.56	\$0.00	\$443.56
WORKERS COMPENSATION						50.93%
100.600.510.000.364	\$35,604.00	\$2,966.60	\$11,866.40	\$23,737.60	\$2,000.00	\$21,737.60
INSURANCE-HEALTH/LIFE						61.05%
100.600.510.000.365	\$42,998.00	\$1,413.00	\$5,652.00	\$37,346.00	\$0.00	\$37,346.00
RETIREMENT CONTRIBUTION-TRS						86.86%
100.600.510.000.366	\$16,565.00	\$990.00	\$3,960.00	\$12,605.00	\$0.00	\$12,605.00
RETIREMENT CONTRIBUTION-PERS						76.09%
100.600.510.000.367	\$2,764.00	\$233.96	\$935.85	\$1,828.15	\$0.00	\$1,828.15
MEDICARE TAX						66.14%
100.600.510.000.414	\$15,000.00	\$693.90	\$1,103.40	\$13,896.60	\$0.00	\$13,896.60
LEGAL SERVICES						92.64%
100.600.510.000.421	\$3,000.00	\$0.00	\$1,179.00	\$1,821.00	\$0.00	\$1,821.00
STAFF TRANSPORTATION						60.70%
100.600.510.000.433	\$1,100.00	\$92.65	\$275.75	\$824.25	\$0.00	\$824.25
COMMUNICATIONS						74.93%
100.600.510.000.434	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	(\$300.00)
POSTAGE						0.00%
100.600.510.000.454	\$1,000.00	\$52.00	\$52.00	\$948.00	\$0.00	\$948.00
OFFICE SUPPLIES						94.80%
100.600.510.000.476	\$3,500.00	\$16.10	\$3,298.30	\$201.70	\$0.00	\$201.70
COPIER SUPPLIES						5.76%
100.600.510.000.479	\$4,500.00	\$16.24	\$211.24	\$4,288.76	\$0.00	\$4,288.76

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SUPERINTENDENT OTHER SUPPLIES AND MATERIALS						95.31%
100.600.510.000.491	\$18,500.00	\$0.00	\$0.00	\$18,500.00	\$0.00	\$18,500.00
DUES AND FEES						100.00%
100.600.511.000.421	\$4,000.00	\$312.00	\$312.00	\$3,688.00	\$1,623.00	\$2,065.00
BOARD- STAFF TRANSPORTATION						51.63%
100.600.511.000.479	\$4,000.00	\$0.00	\$713.53	\$3,286.47	\$0.00	\$3,286.47
BOE OTHER SUPPLIES AND MATERIALS						82.16%
100.600.550.000.321	\$100,812.00	\$8,401.00	\$33,604.00	\$67,208.00	\$67,208.00	\$0.00
NON-CERT DIRECTOR/COORD/MANAGR						0.00%
100.600.550.000.324	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
SUPPORT STAFF						100.00%
100.600.550.000.363	\$675.00	\$55.64	\$222.56	\$452.44	\$0.00	\$452.44
WORKERS COMPENSATION						67.03%
100.600.550.000.364	\$27,057.00	\$2,254.78	\$9,019.12	\$18,037.88	\$0.00	\$18,037.88
INSURANCE-HEALTH/LIFE						66.67%
100.600.550.000.366	\$30,355.00	\$1,848.22	\$7,392.88	\$22,962.12	\$0.00	\$22,962.12
RETIREMENT CONTRIBUTION-PERS						75.65%
100.600.550.000.367	\$1,813.00	\$115.12	\$461.19	\$1,351.81	\$0.00	\$1,351.81
MEDICARE TAX						74.56%
100.600.550.000.368	\$310.00	\$0.00	\$0.00	\$310.00	\$0.00	\$310.00
SOCIAL SECURITY TAX						100.00%
100.600.550.000.412	\$43,000.00	\$16,000.00	\$38,000.00	\$5,000.00	\$5,000.00	\$0.00
AUDITING & ACCOUNTING SERVICES						0.00%
100.600.550.000.418	\$7,500.00	\$0.00	\$11,051.20	(\$3,551.20)	\$0.00	(\$3,551.20)
OTHER PROFESSIONAL SERVICES						-47.35%
100.600.550.000.421	\$3,000.00	\$228.00	\$228.00	\$2,772.00	\$535.00	\$2,237.00
STAFF TRANSPORTATION						74.57%
100.600.550.000.447	\$63,000.00	\$1,453.66	\$1,453.66	\$61,546.34	\$0.00	\$61,546.34
LIABILITY INSURANCE						97.69%
100.600.550.000.454	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
OFFICE SUPPLIES						100.00%
100.600.550.000.491	\$9,000.00	\$556.95	\$956.95	\$8,043.05	\$0.00	\$8,043.05
DUES AND FEES						89.37%
100.600.550.000.495	(\$25,000.00)	\$0.00	\$0.00	(\$25,000.00)	\$0.00	(\$25,000.00)
INDIRECT COST RECOVERY						100.00%
Fund 100 Total:	\$8,635,087.00	\$646,101.70	\$1,667,763.86	\$6,967,323.14	\$3,749,864.53	\$3,217,458.61

Petersburg School District

Expenditure Budget Balance Report

Summary Only

From Date: 10/1/2021

To Date: 10/31/2021

Fiscal Year: 2021-2022

Budget Balance

Account Number / Description

Budget

Range To Date

YTD

Balance

Encumbrance

% Remaining Bud

Grand Total:	\$8,635,087.00	\$646,101.70	\$1,667,763.86	\$6,967,323.14	\$3,749,864.53	37.26%
						37.26%

End of Report

Petersburg School District

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
47006	10/29/2021	RIIHIMAKI, JODY	\$669.87	5	Printed	Payroll	<input type="checkbox"/>		
47007	10/29/2021	TRAUTMAN, VICTOR	\$1,825.23	5	Printed	Payroll	<input type="checkbox"/>		
47008	10/29/2021	VIECHNICKI, JOSEF	\$411.42	5	Printed	Payroll	<input type="checkbox"/>		
47009	10/29/2021	VANDERVEST, SHANNON L	\$4,741.37	5	Printed	Payroll	<input type="checkbox"/>		
47010	10/29/2021	PENNINGTON, AUGUST	\$1,892.83	5	Printed	Payroll	<input type="checkbox"/>		
47011	10/29/2021	FLORO, PEGGY A	\$1,831.79	5	Printed	Payroll	<input type="checkbox"/>		
47012	10/29/2021	WEGENER, CAROL L	\$137.97	5	Printed	Payroll	<input type="checkbox"/>		
70601	10/04/2021	AMERICAN FAST FREIGHT, INC	\$311.90	1046	Printed	Expense	<input type="checkbox"/>		
70602	10/04/2021	APPLE, INC.-00225	\$845.02	1046	Printed	Expense	<input type="checkbox"/>		
70603	10/04/2021	KAREN MORRISON	\$228.00	1046	Printed	Expense	<input type="checkbox"/>		
70604	10/04/2021	MN ONE INC DBA HONDA OF SEATTLE	\$39,072.50	1046	Printed	Expense	<input type="checkbox"/>		
70605	10/04/2021	NOTABLE INCORPORATED	\$1,380.00	1046	Printed	Expense	<input type="checkbox"/>		
70606	10/04/2021	PUBLIC EDUCATION HEALTH TRUST-01982	\$122,504.10	1046	Printed	Expense	<input type="checkbox"/>		
70607	10/07/2021	AMERICAN FAST FREIGHT, INC	\$584.43	1047	Printed	Expense	<input type="checkbox"/>		
70608	10/07/2021	AT&T MOBILITY-00004	\$479.65	1047	Printed	Expense	<input type="checkbox"/>		
70609	10/07/2021	MCI FOODS INC	\$1,851.10	1047	Printed	Expense	<input type="checkbox"/>		
70610	10/07/2021	PETERSBURG HIGH SCHOOL-01888	\$40.00	1047	Printed	Expense	<input type="checkbox"/>		
70611	10/07/2021	RENEE LAYMAN	\$20.00	1047	Printed	Expense	<input type="checkbox"/>		
70612	10/07/2021	RING CENTRAL INC	\$2,996.51	1047	Printed	Expense	<input type="checkbox"/>		
70613	10/07/2021	SAFEWARE-02113	\$4,415.00	1047	Printed	Expense	<input type="checkbox"/>		
70614	10/07/2021	SING LEE ALLEY BOOKS-02249	\$1,337.73	1047	Printed	Expense	<input type="checkbox"/>		
70615	10/07/2021	STIKINE SERVICES-02326	\$450.00	1047	Printed	Expense	<input type="checkbox"/>		

Petersburg School District

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
70616	10/07/2021	US FOODS, INC.	\$6,596.60	1047	Printed	Expense	<input type="checkbox"/>		
70617	10/07/2021	VIKING SWIM CLUB-02597	\$1,000.00	1047	Printed	Expense	<input type="checkbox"/>		
70618	10/07/2021	XEROX CORPORATION-02716	\$744.70	1047	Printed	Expense	<input type="checkbox"/>		
70619	10/19/2021	ALASKA MARINE LINES-00120	\$1,393.70	1048	Printed	Expense	<input type="checkbox"/>		
70620	10/19/2021	APPLE, INC.-00225	\$102.52	1048	Printed	Expense	<input type="checkbox"/>		
70621	10/19/2021	COMMITTEE FOR CHILDREN	\$4,747.50	1048	Printed	Expense	<input type="checkbox"/>		
70622	10/19/2021	DANIEL D LUNDELL	\$450.00	1048	Printed	Expense	<input type="checkbox"/>		
70623	10/19/2021	FLEET REFRIGERATION-00902	\$510.00	1048	Printed	Expense	<input type="checkbox"/>		
70624	10/19/2021	GCI COMMUNICATION CORP-00953	\$2,067.80	1048	Printed	Expense	<input type="checkbox"/>		
70625	10/19/2021	HAMMER & WIKAN-01038	\$277.04	1048	Printed	Expense	<input type="checkbox"/>		
70626	10/19/2021	J.W. PEPPER & SON, INC.-01192	\$169.82	1048	Printed	Expense	<input type="checkbox"/>		
70627	10/19/2021	KELLEY CONNECT CO	\$3,100.00	1048	Printed	Expense	<input type="checkbox"/>		
70628	10/19/2021	NORTHERN NIGHTS THEATER	\$5,000.00	1048	Printed	Expense	<input type="checkbox"/>		
70629	10/19/2021	PAC-RIM BUILDING SUPPLY-01815	\$1,818.98	1048	Printed	Expense	<input type="checkbox"/>		
70630	10/19/2021	PETERSBURG MEDICAL CENTER-01892	\$843.75	1048	Printed	Expense	<input type="checkbox"/>		
70631	10/19/2021	PETERSBURG-WRANGELL INSURANCE-01905	\$2,503.78	1048	Printed	Expense	<input type="checkbox"/>		
70632	10/19/2021	PILOT PUBLISHING-01896	\$52.00	1048	Printed	Expense	<input type="checkbox"/>		
70633	10/19/2021	PROVIDENT LIFE AND ACCIDENT I-01978	\$161.25	1048	Printed	Expense	<input type="checkbox"/>		
70634	10/19/2021	PUBLIC EDUCATION HEALTH TRUST-01982	\$135,148.30	1048	Printed	Expense	<input type="checkbox"/>		
70635	10/19/2021	SCHOOL SAVERS CORPORATION	\$2,654.80	1048	Printed	Expense	<input type="checkbox"/>		
70636	10/19/2021	SE ALASKA WOODS-02196	\$400.00	1048	Printed	Expense	<input type="checkbox"/>		

Petersburg School District

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
70637	10/19/2021	SEDOR, WENDLANDT, EVENS,-02211	\$693.90	1048	Printed	Expense	<input type="checkbox"/>		
70638	10/19/2021	ST BRENDAN'S EPISCOPAL CHURCH	\$100.00	1048	Printed	Expense	<input type="checkbox"/>		
70639	10/19/2021	STREIVOR INC	\$1,299.79	1048	Printed	Expense	<input type="checkbox"/>		
70640	10/19/2021	TAMICO, INC	\$194.40	1048	Printed	Expense	<input type="checkbox"/>		
70641	10/19/2021	THOMAS CUMPS	\$32.18	1048	Printed	Expense	<input type="checkbox"/>		
70642	10/19/2021	THOMAS THOMPSON-02471	\$56.71	1048	Printed	Expense	<input type="checkbox"/>		
70643	10/19/2021	US FOODS, INC.	\$11,325.00	1048	Printed	Expense	<input type="checkbox"/>		
70644	10/19/2021	USI NORTHWEST	\$1,000.00	1048	Printed	Expense	<input type="checkbox"/>		
70645	10/20/2021	PETERSBURG INDIAN ASSOCIATION-01889	\$100.00	1051	Printed	Expense	<input type="checkbox"/>		
70646	10/20/2021	PETERSBURG INDIAN ASSOCIATION-01889	\$380.00	1050	Printed	Expense	<input type="checkbox"/>		
70647	10/20/2021	SCHOLASTIC INC.-02149	\$78.54	1050	Printed	Expense	<input type="checkbox"/>		
70648	10/20/2021	ST BRENDAN'S EPISCOPAL CHURCH	\$120.00	1050	Printed	Expense	<input type="checkbox"/>		
70649	10/26/2021	ALASKA MARINE LINES-00120	\$121.67	1054	Printed	Expense	<input type="checkbox"/>		
70650	10/26/2021	ANDREA FITTJE	\$24.00	1054	Printed	Expense	<input type="checkbox"/>		
70652	10/26/2021	CARGILL INCORPORATED-00452	\$304.90	1054	Printed	Expense	<input type="checkbox"/>		
70653	10/26/2021	DOUGLAS JOHN WESSEN	\$4,147.20	1054	Printed	Expense	<input type="checkbox"/>		
70654	10/26/2021	HAMMER & WIKAN-01038	\$75.27	1054	Printed	Expense	<input type="checkbox"/>		
70655	10/26/2021	JILL LENHARD-01239	\$108.00	1054	Printed	Expense	<input type="checkbox"/>		
70656	10/26/2021	LEAH VICK	\$57.00	1054	Printed	Expense	<input type="checkbox"/>		
70657	10/26/2021	MAVIS WORTHINGTON-01553	\$27.00	1054	Printed	Expense	<input type="checkbox"/>		
70658	10/26/2021	MELISSA MOORE-01576	\$57.00	1054	Printed	Expense	<input type="checkbox"/>		

Petersburg School District

Reprint Check Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021

To Date: 10/31/2021

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
70659	10/26/2021	Monique Davis	\$24.00	1054	Printed	Expense	<input type="checkbox"/>		
70660	10/26/2021	SAFEWARE-02113	\$1,252.69	1054	Printed	Expense	<input type="checkbox"/>		
70661	10/26/2021	SARAH HOLMGRAIN-02132	\$140.00	1054	Printed	Expense	<input type="checkbox"/>		
70662	10/26/2021	STEPHANIE OWENS	\$57.00	1054	Printed	Expense	<input type="checkbox"/>		
70663	10/26/2021	US FOODS, INC.	\$3,732.03	1054	Printed	Expense	<input type="checkbox"/>		
70664	10/26/2021	AFLAC-00068	\$218.03	1055	Printed	Payroll Ded	<input type="checkbox"/>		
70665	10/26/2021	APEA-00222	\$1,427.09	1055	Printed	Payroll Ded	<input type="checkbox"/>		
70666	10/26/2021	ATP-00262	\$3,296.52	1055	Printed	Payroll Ded	<input type="checkbox"/>		
70667	10/26/2021	MINNESOTA CHILD SUPPORT PAYMENT CENTER	\$481.00	1055	Printed	Payroll Ded	<input type="checkbox"/>		
70668	10/26/2021	THE HARTFORD-02444	\$14,125.00	1055	Printed	Payroll Ded	<input type="checkbox"/>		
70669	10/27/2021	STATE OF ALASKA-02310	\$91,864.37	1058	Printed	Payroll Ded	<input type="checkbox"/>		
Total Amount:			\$494,689.25						

End of Report

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Account: XX3970

Date	Description	Amount	Voucher	Status	Checkbox
10/06/2021	FIRST BANK-00894	\$5.00	1049	Posted to G/L AP	<input type="checkbox"/>
10/06/2021	REVTRAK INC.-02052	\$531.95	1049	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$96.49	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$965.74	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$751.58	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$1,011.36	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	PHOENIX LEARNING SYSTEMS-01913	\$2,400.00	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	PETERSBURG BOROUGH-01881	\$639.11	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	ALASKA POWER & TELEPHONE-00125	\$57.32	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$16,000.00	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$57.17	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$281.43	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$21.33	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$90.63	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$24.85	1052	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$632.11	1052	Posted to G/L AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021 To Date: 10/31/2021
 From Voucher: To Voucher:

Date	Description	Amount	Voucher	Posted	Account	Checked
10/27/2021	SCHOOL SPECIALTY	\$138.38	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	ALASKA POWER & TELEPHONE-00125	\$109.11	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	UNITED STATES POSTAL SERVICE-02544	\$8.45	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	-\$159.92	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$147.38	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$57.84	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$914.85	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	ALASKA POWER & TELEPHONE-00125	\$109.11	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	UNITED STATES POSTAL SERVICE-02544	-\$7.95	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	PETERSBURG BOROUGH-01881	\$1,727.20	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	PETERSBURG BOROUGH-01881	\$3,258.92	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	ALASKA POWER & TELEPHONE-00125	\$57.32	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	PETERSBURG BOROUGH-01881	\$7,333.53	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	PETRO MARINE SERVICES-01909	\$15,896.09	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	PETERSBURG BOROUGH-01881	\$1,755.00	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$304.89	1052	Posted to G/L	AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021 To Date: 10/31/2021
 From Voucher: To Voucher:

Date	Description	Amount	Voucher	Posted to	Account	Check
10/27/2021	AMAZON.COM-00164	\$57.13	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$231.98	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$105.51	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	READ NATURALLY INC	\$1,049.40	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$373.49	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$119.85	1052	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	SALTY PANTRY	\$16.24	1053	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$35.99	1053	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$37.70	1053	Posted to G/L	AP	<input type="checkbox"/>
10/29/2021	EFTPS-00804	\$30,497.98	1056	Posted to G/L	PR	<input type="checkbox"/>
10/29/2021	EFTPS-00804	\$1,673.33	1056	Posted to G/L	PR	<input type="checkbox"/>
10/29/2021	EFTPS-00804	\$5,933.57	1056	Posted to G/L	PR	<input type="checkbox"/>
10/29/2021	EFTPS-00804	\$1,673.33	1056	Posted to G/L	PR	<input type="checkbox"/>
10/29/2021	EFTPS-00804	\$5,933.57	1056	Posted to G/L	PR	<input type="checkbox"/>
10/29/2021	FIRST BANK-00894	\$304,218.03	1057	Posted to G/L	PR	<input type="checkbox"/>
10/29/2021	FIRST BANK-00894	\$2,500.00	1057	Posted to G/L	PR	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$112.70	1059	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$65.45	1059	Posted to G/L	AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021 To Date: 10/31/2021
 From Voucher: To Voucher:

Date	Description	Amount	Voucher	Posted	Account	Check
10/27/2021	P-CARD PROGRAM-01850	\$64.21	1059	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	TEACHER INNOVATIONS, INC	\$75.00	1059	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$528.53	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$29.73	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$37.77	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$1,088.39	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$575.73	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$43.43	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$129.90	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$598.95	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$1,483.27	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$66.75	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$1,074.25	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$90.15	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$137.05	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$273.60	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	DUDE SOLUTIONS, INC	\$895.00	1060	Posted to G/L	AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$229.64	1060	Posted to G/L	AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021 **To Date:** 10/31/2021
From Voucher: **To Voucher:**

10/27/2021	HAMMER & WIKAN-01038	\$231.98	1060	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$1,882.91	1060	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$917.10	1060	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	AMAZON.COM-00164	\$215.44	1060	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$697.65	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$248.99	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$78.42	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$435.00	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$258.93	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$69.45	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	ONSOLVE LLC	\$1,227.84	1062	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	RIO GRANDE-02064	\$578.42	1063	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$377.00	1063	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$509.00	1063	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$734.00	1063	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	HAMMER & WIKAN-01038	\$37.28	1063	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$4.00	1063	Posted to G/L AP	<input type="checkbox"/>
10/27/2021	P-CARD PROGRAM-01850	\$5.00	1063	Posted to G/L AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2021-2022

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2021

To Date: 10/31/2021

From Voucher:

To Voucher:

Total Amount:

\$435,576.97

End of Report



A part of BMO Financial Group

INVOICE

October 20, 2021

Petersburg School Dist
201 Charles W St Box 289
Petersburg, AK 99833

ATTN:

Invoice Number: 0703724-2110

Invoice Amount: \$ 82,610.21

This invoice amount represents the total balances of all Corporate Card accounts for the billing period ending October 20, 2021.

Your payment is due **November 16, 2021**.

Payment will be automatically withdrawn from your bank account if your organization has pre-arranged payment. If not, please remit payment by electronic means or by mailing a cheque for the Invoice amount to the appropriate address below. Payments must be sent with a detailed breakdown of how the payment needs to be applied, including the 16 digit card numbers and the total amount to be paid to each individual card.

BMO Harris Accounts		Diners Club Accounts	
Payment By Mail		Payment By Mail	
BMO Harris		Diners Club	
P.O. Box 5732		P.O. Box 5732	
Carol Stream, IL 60197-5732		Carol Stream, IL 60197-5732	
Payment By Overnight Delivery		Payment By Overnight Delivery	
FIS		FIS	
BMO Harris Bank Attn: Lockbox# 5732		BMO Harris Bank Attn: Lockbox# 5732	
270 Remington Blvd, Suite B		270 Remington Blvd, Suite B	
Bolingbrook, IL 60440		Bolingbrook, IL 60440	

If you have any questions regarding this invoice or supporting documents, please contact Corporate Client Services:

BMO Harris Accounts	Diners Club Accounts
By Phone: 1-855-825-9234	By Phone: 1-800-2-DINERS (1-800-234-6377)
By e-mail: corporate.clientservices@bmo.com (mailto:corporate.clientservices@bmo.com)	By e-mail: dinersclub.service@bmo.com (mailto:dinersclub.service@bmo.com)

Thank you for your continued business.

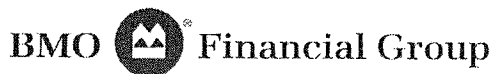
☛

Please attach a copy of this invoice or the information below this line with your cheque payment.

Petersburg School Dist
201 Charles W St Box 289
Petersburg, AK 99833

Invoice Number: 0703724-2110
Amount Paid: \$ 82,610.21
Payment Due Date: November 16, 2021

RUN DATE: 10/21/2021



Statement

Account Name:	CABRAL, JAIME	Card Number:	xxxx-xxxx-xxxx-6626
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 15,000.00
Employee ID:	7999995418021878		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 9,227.69
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 9,227.69

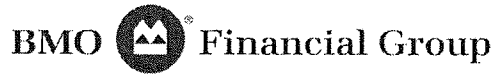
For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/20	09/21 391514750	SP SWIMOUTLET.COM CAMPBELL CA	\$ 452.91 035828	\$ 0.00	\$ 452.91
09/20	09/21 391514734	SP SWIMOUTLET.COM CAMPBELL CA	\$ 97.98 058729	\$ 0.00	\$ 97.98
09/24	09/27 392104227	PAPA BEAR S PIZZA PETERSBURG AK	\$ 165.63 051043	\$ 0.00 (e)	\$ 165.63
09/25	09/27 392104226	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 223.29 051500	\$ 0.00 (e)	\$ 223.29
09/30	10/04 393056306	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 368.49 047258	\$ 0.00	\$ 368.49
09/30	10/04 393056075	KETCHIKAN AIRPORT 9072286692 AK	\$ 170.00 055743	\$ 0.00	\$ 170.00
09/30	10/04 393056230	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 368.49 022382	\$ 0.00	\$ 368.49
09/30	10/04 393056232	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 368.49 006479	\$ 0.00	\$ 368.49
09/30	10/04 393056231	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 368.49 099372	\$ 0.00	\$ 368.49
09/30	10/04 393056229	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 368.49 058391	\$ 0.00	\$ 368.49
09/30	10/04 393056307	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 368.49 051677	\$ 0.00	\$ 368.49
10/01	10/04 393056150	SUPER 8 9072259088 AK	\$ 149.99 072753	\$ 0.00	\$ 149.99
10/01	10/04 393056154	SUPER 8 9072259088 AK	\$ 149.99 042800	\$ 0.00	\$ 149.99

10/01	10/04 393056152	SUPER 8 9072259088 AK	\$ 149.99 067858	\$ 0.00	\$ 149.99
10/01	10/04 393056228	SUPER 8 9072259088 AK	\$ 149.99 073784	\$ 0.00	\$ 149.99
10/01	10/04 393056151	SUPER 8 9072259088 AK	\$ 149.99 087918	\$ 0.00	\$ 149.99
10/01	10/04 393056153	SUPER 8 9072259088 AK	\$ 149.99 090387	\$ 0.00	\$ 149.99
10/03	10/04 393056074	CAPE FOX LODGE KETCHIKAN AK	\$ 127.50 089429	\$ 0.00	\$ 127.50
10/04	10/05 393217581	CAPE FOX LODGE KETCHIKAN AK	\$ 255.00 039807	\$ 0.00	\$ 255.00
10/04	10/05 393217582	ALASKA CAR RENTAL KETCHIKAN AK	\$ 156.85 037049	\$ 10.20	\$ 167.05
10/04	10/06 393282279	ALASKA CAR RENTAL KETCHIKAN AK	\$ 225.21 000404	\$ 14.64	\$ 239.85
10/04	10/13 394062485	CAPE FOX LODGE KETCHIKAN AK	\$ -127.50	\$ 0.00	\$ -127.50
10/07	10/08 393665649	AVIS ALASKA - INTERNAT ANCHORAGE AK	\$ 275.08 073491	\$ 0.00 (e)	\$ 275.08
10/07	10/08 393665651	VIKING TRAVEL INC 9077723818 AK	\$ 2,093.28 096012	\$ 0.00 (e)	\$ 2,093.28
10/07	10/08 393665650	AVIS ALASKA - INTERNAT ANCHORAGE AK	\$ 275.08 057902	\$ 0.00 (e)	\$ 275.08
10/08	10/11 393761580	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 393.06 065289	\$ 0.00 (e)	\$ 393.06
10/08	10/11 393761660	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 218.00 084754	\$ 0.00	\$ 218.00
10/08	10/11 393761658	KETCHIKAN AIRPORT 9072286692 AK	\$ 132.00 083720	\$ 0.00	\$ 132.00
10/08	10/11 393761661	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 218.00 083611	\$ 0.00	\$ 218.00
10/08	10/11 393761657	AVIS ALASKA - INTERNAT ANCHORAGE AK	\$ 27.50 002115	\$ 0.00 (e)	\$ 27.50
10/08	10/11 393761581	AVIS ALASKA - INTERNAT ANCHORAGE AK	\$ 27.50 053141	\$ 0.00 (e)	\$ 27.50
10/08	10/11 393761659	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 218.00 022534	\$ 0.00	\$ 218.00
10/08	10/11 393761737	KETCHIKAN MY PLACE KETCHIKAN AK	\$ 218.00 055435	\$ 0.00	\$ 218.00
10/14	10/18 394650031	RPS JUNEAU JUNEAU AK	\$ 7.00 096619	\$ 0.00	\$ 7.00
10/14	10/18 394650032	MCGIVNEY S SPORTS BAR JUNEAU AK	\$ 242.60 045435	\$ 0.00 (e)	\$ 242.60

TOTAL CREDITS xxxx-xxxx-xxxx-6626 **\$ -127.50**
TOTAL DEBITS xxxx-xxxx-xxxx-6626 **\$ 9,355.19**



Statement

Account Name:	KLUDT-PAINTER, ERICA	Card Number:	xxxx-xxxx-xxxx-5361
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 2,000.00
Employee ID:	152		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

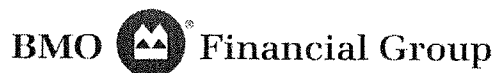
Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 16.24
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 16.24

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
10/12	10/14 394260333	SALTY PANTRY MARKET AN PETERSBURG AK	\$ 16.24 027447	\$ 0.00 (e)	\$ 16.24

TOTAL CREDITS	xxxx-xxxx-xxxx-5361	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-5361	\$ 16.24



Statement

Account Name:	KLUDT-PAINTER, JON	Card Number:	XXXX-XXXX-XXXX-8382
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 55,000.00
Employee ID:	7999995418021852		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 3,016.28
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 3,016.28

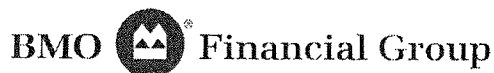
For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/21	09/23 391836120	THE CHARIOT GROUP, INC 1111111111 AK	\$ 258.93 047622	\$ 0.00	\$ 258.93
09/24	09/24 391999716	APPLE.COM/BILL 866-712-7753 CA	\$ 47.38 048729	\$ 0.00 (e)	\$ 47.38
09/30	09/30 392665710	APPLE.COM/BILL 866-712-7753 CA	\$ 31.59 085535	\$ 0.00 (e)	\$ 31.59
09/30	09/30 392665712	APPLE.COM/BILL 866-712-7753 CA	\$ 73.99 029078	\$ 0.00 (e)	\$ 73.99
09/30	09/30 392665713	APPLE.COM/BILL 866-712-7753 CA	\$ 26.24 068354	\$ 0.00 (e)	\$ 26.24
09/30	09/30 392665711	APPLE.COM/BILL 866-712-7753 CA	\$ 21.09 027916	\$ 0.00 (e)	\$ 21.09
09/30	09/30 392665633	APPLE.COM/BILL 866-712-7753 CA	\$ 105.79 055096	\$ 0.00 (e)	\$ 105.79
09/30	09/30 392665709	APPLE.COM/BILL 866-712-7753 CA	\$ 264.79 097997	\$ 0.00 (e)	\$ 264.79
09/30	10/01 392824133	ONSOLVE LLC 8669390911 FL	\$ 1,105.06 020999	\$ 122.78	\$ 1,227.84
09/30	10/01 392824209	CODEHS CHICAGO IL	\$ 394.56 036236	\$ 40.44 (e)	\$ 435.00
10/05	10/06 393282280	AMZN MKTP US 2716L7ZZ1 AMZN.COM/BILL WA	\$ 26.99 033670	\$ 0.00	\$ 26.99
10/06	10/06 393282282	APPLE.COM/BILL 866-712-7753 CA	\$ 20.99 039587	\$ 0.00 (e)	\$ 20.99
10/06	10/06 393282281	APPLE.COM/BILL 866-712-7753 CA	\$ 105.79 073877	\$ 0.00 (e)	\$ 105.79

10/12	10/13	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 54.55	\$ 0.00	\$ 54.55
	394062502		009955		
10/12	10/13	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 78.42	\$ 0.00 (e)	\$ 78.42
	394062486		082996		
10/13	10/13	AMZN MKTP US AMZN.COM/BILL WA	\$ -24.48	\$ -2.51 (e)	\$ -26.99
	394062503		000000		
10/13	10/14	SIGNUP.COM AUSTIN TX	\$ 198.99	\$ 0.00	\$ 198.99
	394260332		009303		
10/14	10/15	PAYPAL VOLUNTEERSP 4029357733 TX	\$ 50.00	\$ 0.00	\$ 50.00
	394331600		085110		
10/14	10/15	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 14.90	\$ 0.00	\$ 14.90
	394331599		024589		

TOTAL CREDITS xxxx-xxxx-xxxx-8382 **\$ -26.99**
TOTAL DEBITS xxxx-xxxx-xxxx-8382 **\$ 3,043.27**



Statement

Account Name:	MORRISON, KAREN	Card Number:	xxxx-xxxx-xxxx-1328
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 120,000.00
Employee ID:	7999995418021894		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 56,616.68
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 56,616.68

For your records only. No payment required.

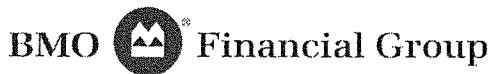
Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/20	09/22 391695749	READ NATURALLY INC ST PAUL MN	\$ 977.32 025182	\$ 72.08 (e)	\$ 1,049.40
09/22	09/23 391836121	AMZN MKTP US 2G5QW2QT2 AMZN.COM/BILL WA	\$ 32.40 064346	\$ 0.00	\$ 32.40
09/23	09/24 391999717	AMZN MKTP US 2C7RK0LW0 AMZN.COM/BILL WA	\$ 373.49 059297	\$ 0.00	\$ 373.49
09/24	09/24 391999718	AMZN MKTP US 2C2PB9JX1 AMZN.COM/BILL WA	\$ 875.34 020708	\$ 0.00	\$ 875.34
09/24	09/27 392104304	AMZN MKTP US 2C1SW6T61 AMZN.COM/BILL WA	\$ 86.32 097430	\$ 0.00	\$ 86.32
09/25	09/27 392104305	AMZN MKTP US AMZN.COM/BILL WA	\$ -145.05 000000	\$ -14.87 (e)	\$ -159.92
09/25	09/27 392104306	AMZN MKTP US 2G1UN5I22 AMZN.COM/BILL WA	\$ 20.37 003293	\$ 0.00	\$ 20.37
09/25	09/28 392390603	ASPEN SUITES HOTEL SIT SITKA AK	\$ 1,011.36 067434	\$ 0.00	\$ 1,011.36
09/27	09/28 392390604	AMZN MKTP US 2C1KJ6OU2 AMZN.COM/BILL WA	\$ 35.94 016325	\$ 0.00	\$ 35.94
09/27	09/28 392390605	AMZN MKTP US 2C5317FR2 AMZN.COM/BILL WA	\$ 16.98 080417	\$ 0.00	\$ 16.98
09/27	09/29 392522422	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ -7.50 000000	\$ -0.45 (e)	\$ -7.95
09/28	09/28 392390606	AMZN MKTP US 2C2JI6MS1 AMZN.COM/BILL WA	\$ 105.51 013080	\$ 0.00	\$ 105.51
09/29	09/30 392665789	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 8.45 042739	\$ 0.00	\$ 8.45

09/30	10/01 392824211	BDO USA LLP 6165758730 KY	\$ 16,000.00 043485	\$ 0.00	\$ 16,000.00
09/30	10/01 392824212	AMZN MKTP US 2C8CP88M0 AMZN.COM/BILL WA	\$ 57.13 097728	\$ 0.00	\$ 57.13
10/01	10/04 393056308	AMZN MKTP US 2C2DJ3721 AMZN.COM/BILL WA	\$ 281.43 074658	\$ 0.00	\$ 281.43
10/02	10/04 393056309	AMZN MKTP US 2C23J5MX2 AMZN.COM/BILL WA	\$ 5.54 087174	\$ 0.00	\$ 5.54
10/02	10/04 393056310	AMZN MKTP US 2C1VX6XA2 AMZN.COM/BILL WA	\$ 1.57 019867	\$ 0.00	\$ 1.57
10/03	10/04 393056381	AMZN MKTP US 2C6PI9BK2 AMZN.COM/BILL WA	\$ 97.41 046096	\$ 0.00	\$ 97.41
10/04	10/04 393056382	AMZN MKTP US 2C64A6882 AMZN.COM/BILL WA	\$ 226.72 036334	\$ 0.00	\$ 226.72
10/04	10/05 393217583	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 57.32 075478	\$ 0.00	\$ 57.32
10/04	10/05 393217584	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 109.11 053546	\$ 0.00	\$ 109.11
10/04	10/05 393217601	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 57.32 041764	\$ 0.00	\$ 57.32
10/04	10/05 393217585	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 109.11 025106	\$ 0.00	\$ 109.11
10/05	10/05 393217602	AMZN MKTP US 2C13C4SR2 AMZN.COM/BILL WA	\$ 461.41 073714	\$ 0.00	\$ 461.41
10/05	10/05 393217603	AMZN MKTP US 271WK0461 AMZN.COM/BILL WA	\$ 28.99 030461	\$ 0.00	\$ 28.99
10/05	10/06 393282359	IN PHOENIX LEARNING S 877-4897571 UT	\$ 2,400.00 019942	\$ 0.00	\$ 2,400.00
10/05	10/06 393282357	PSN PETERSBURG UTILITY 866-917-7368 AK	\$ 14,713.76 098096	\$ 0.00 (e)	\$ 14,713.76
10/05	10/06 393282358	AMZN MKTP US 272PT2C10 AMZN.COM/BILL WA	\$ 231.98 055167	\$ 0.00	\$ 231.98
10/06	10/06 393282360	AMZN MKTP US 2706044S0 AMZN.COM/BILL WA	\$ 57.17 014058	\$ 0.00	\$ 57.17
10/08	10/11 393761739	PETRO MARINE SERVICES 9077724251 AK	\$ 15,896.09 008550	\$ 0.00	\$ 15,896.09
10/11	10/12 394016130	AMZN MKTP US 2718J4T62 AMZN.COM/BILL WA	\$ 119.85 040340	\$ 0.00	\$ 119.85
10/11	10/12 394016131	AMZN MKTP US 2751166L1 AMZN.COM/BILL WA	\$ 139.98 053703	\$ 0.00	\$ 139.98
10/13	10/13 394062504	SSL ECOMM 888-388-3224 WI	\$ 138.38 080304	\$ 0.00 (e)	\$ 138.38
10/14	10/15 394331676	AMZN MKTP US 2711H65D2 AMZN.COM/BILL WA	\$ 304.89 014683	\$ 0.00	\$ 304.89
10/16	10/18 394650033	AMZN MKTP US 278M34D12 AMZN.COM/BILL WA	\$ 751.58 014096	\$ 0.00	\$ 751.58
10/18	10/19 394822484	AMAZON.COM 2706F3R02 AMZN.COM/BILL WA	\$ 96.49 049417	\$ 0.00	\$ 96.49
10/18	10/19 394822485	AMZN MKTP US 2Y6E87TR0 AMZN.COM/BILL WA	\$ 488.75 064423	\$ 0.00	\$ 488.75

10/18	10/19	AMAZON.COM 2Y3SP7AY1 AMZN.COM/BILL WA	\$ 25.84	\$ 0.00	
	394822468		053437		
10/18	10/19	AMZN MKTP US 2Y3R63J40 AMZN.COM/BILL WA	\$ 166.22	\$ 0.00	\$ 166.22
	394822469		088069		
10/19	10/19	AMZN MKTP US 2Y0I820E1 AMZN.COM/BILL WA	\$ 144.95	\$ 0.00	\$ 144.95
	394822486		001843		

TOTAL CREDITS xxx-xxx-xxx-1328 **\$ -167.87**
TOTAL DEBITS xxx-xxx-xxx-1328 **\$ 56,784.55**



Statement

Account Name:	WARD, IOANA	Card Number:	xxxx-xxxx-xxxx-5353
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 500.00
Employee ID:	644		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

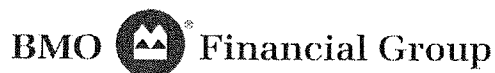
Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 35.99
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 35.99

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/30	10/01 392824210	QUIZLET.COM 4152956002 CA	\$ 33.13 035242	\$ 2.86 (e)	\$ 35.99
TOTAL CREDITS xxxx-xxxx-xxxx-5353					\$ 0.00
TOTAL DEBITS xxxx-xxxx-xxxx-5353					\$ 35.99



Statement

Account Name:	SANDHOFER, MARSHA	Card Number:	xxxx-xxxx-xxxx-5794
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 10,000.00
Employee ID:	7999995746002434		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 2,812.70
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 2,812.70

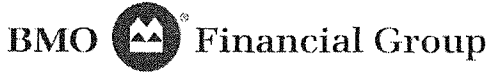
For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/24	09/24 391999719	RIO GRANDE INC 800-545-6566 NM	\$ 550.10 062181	\$ 28.32	\$ 578.42
09/25	09/27 392103138	JUNEAU CAR RENTAL JUNEAU AK	\$ 51.43 074081	\$ 2.57	\$ 54.00
09/25	09/27 392103137	JUNEAU CAR RENTAL JUNEAU AK	\$ 104.76 044342	\$ 5.24	\$ 110.00
09/25	09/27 392103139	JUNEAU CAR RENTAL JUNEAU AK	\$ 47.62 083762	\$ 2.38	\$ 50.00
09/25	09/27 392103136	JUNEAU CAR RENTAL JUNEAU AK	\$ 2.86 096997	\$ 0.14	\$ 3.00
09/25	09/27 392104308	JUNEAU CAR RENTAL JUNEAU AK	\$ 152.38 002968	\$ 7.62	\$ 160.00
09/28	09/29 392522423	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 37.28 001150	\$ 0.00 (e)	\$ 37.28
10/06	10/07 393419071	JUNEAU CAR RENTAL JUNEAU AK	\$ 270.48 095734	\$ 13.52	\$ 284.00
10/06	10/07 393419070	JUNEAU CAR RENTAL JUNEAU AK	\$ 270.48 056408	\$ 13.52	\$ 284.00
10/11	10/12 394016147	NYTIMES NYTIMES DISC 800-698-4637 NY	\$ 4.00 033209	\$ 0.00 (e)	\$ 4.00
10/12	10/13 394062505	SUB WASHPOST 023426577 800-477-4679 DC	\$ 5.00 099510	\$ 0.00 (e)	\$ 5.00
10/17	10/18 394650108	JUNEAU CAR RENTAL JUNEAU AK	\$ 349.52 076221	\$ 17.48	\$ 367.00
10/17	10/18 394650109	JUNEAU CAR RENTAL JUNEAU AK	\$ 246.67 072389	\$ 12.33	\$ 259.00

10/17	10/18	JUNEAU CAR RENTAL JUNEAU AK	\$ 349.52	\$ 17.48	\$ 367.00
	394650107		051368		
10/18	10/19	JUNEAU CAR RENTAL JUNEAU AK	\$ 238.09	\$ 11.91	\$ 250.00
	394822487		032934		

TOTAL CREDITS xxxx-xxxx-xxxx-5794 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-5794 **\$ 2,812.70**



Statement

Account Name:	JOHNSON MCINTOSH, CARLEE	Card Number:	xxxx-xxxx-xxxx-6889
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 500.00
Employee ID:	7999995418021886		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

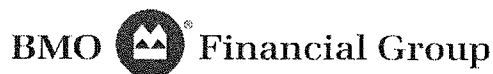
Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 37.70
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 37.70

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
10/12	10/13 394062525	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 37.70 091106	\$ 0.00 (e)	\$ 37.70
TOTAL CREDITS			xxxx-xxxx-xxxx-6889		\$ 0.00
TOTAL DEBITS			xxxx-xxxx-xxxx-6889		\$ 37.70



Statement

Account Name:	WORHATCH, CENA	Card Number:	xxxx-xxxx-xxxx-0225
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 7,500.00
Employee ID:	CW		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

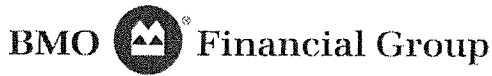
Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 204.66
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 204.66

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/20	09/21 391514751	PLANBOOK.COM 8882055528 IL	\$ 13.73 062049	\$ 1.27 (e)	\$ 15.00
09/21	09/21 391514752	PLANBOOK.COM 8882055528 IL	\$ 13.73 069082	\$ 1.27 (e)	\$ 15.00
09/22	09/22 391695824	PLANBOOK.COM 8882055528 IL	\$ 13.73 023063	\$ 1.27 (e)	\$ 15.00
09/24	09/27 392104307	SCHOOL NURSE SUPPLY IN 8473529364 IL	\$ 60.01 044308	\$ 4.20	\$ 64.21
09/29	09/30 392665790	PLANBOOK.COM 8882055528 IL	\$ 13.73 058741	\$ 1.27 (e)	\$ 15.00
10/01	10/04 393056383	PLANBOOK.COM 8882055528 IL	\$ 13.73 070174	\$ 1.27 (e)	\$ 15.00
10/06	10/07 393419069	SCHOLASTIC, INC. 573-632-1834 MO	\$ 60.20 045929	\$ 5.25 (e)	\$ 65.45

TOTAL CREDITS	xxxx-xxxx-xxxx-0225	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-0225	\$ 204.66



Statement

Account Name:	BULLER, AARON S	Card Number:	xxxx-xxxx-xxxx-3497
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 15,000.00
Employee ID:	1025		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 10,529.57
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 10,529.57

For your records only. No payment required.

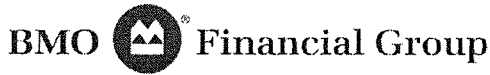
Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/20	09/21 391514753	GRAINGER 877-2022594 IL	\$ 838.42 049651	\$ 0.00	\$ 838.42
09/21	09/22 391695825	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 43.99 013416	\$ 0.00 (e)	\$ 43.99
09/21	09/22 391695827	PILOT PUBLISHING INC PETERSBURG AK	\$ 37.77 092638	\$ 0.00	\$ 37.77
09/21	09/22 391695826	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 95.56 033653	\$ 0.00 (e)	\$ 95.56
09/22	09/23 391836197	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 63.10 002360	\$ 0.00 (e)	\$ 63.10
09/23	09/24 391999796	HIGH TIDE PARTS PETERSBURG AK	\$ 271.52 029059	\$ 0.00	\$ 271.52
09/23	09/24 391999720	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 10.79 089520	\$ 0.00 (e)	\$ 10.79
09/23	09/24 391999795	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 11.18 081996	\$ 0.00 (e)	\$ 11.18
09/24	09/27 392103140	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 86.22 044504	\$ 0.00 (e)	\$ 86.22
09/27	09/28 392390622	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 25.96 029733	\$ 0.00 (e)	\$ 25.96
09/28	09/29 392522424	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 26.44 030658	\$ 0.00 (e)	\$ 26.44
09/29	09/30 392665793	GRAINGER 877-2022594 IL	\$ 189.07 010224	\$ 0.00	\$ 189.07
09/29	09/30 392665791	GRAINGER 877-2022594 IL	\$ 126.60 003127	\$ 0.00	\$ 126.60

09/29	09/30	GRAINGER 877-2022594 IL	\$ 185.70	\$ 0.00	\$ 185.70
	392665792		005930		
09/30	10/01	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 27.98	\$ 0.00 (e)	\$ 27.98
	392824213		047835		
09/30	10/01	GRAINGER 877-2022594 IL	\$ 143.48	\$ 0.00	\$ 143.48
	392824289		069524		
09/30	10/01	WALTER E NELSON CO OF 4258142665 WA	\$ 41.70	\$ 1.73	\$ 43.43
	392824290		027460		
09/30	10/04	ALASKA FIBRE PETERSBURG AK	\$ 29.73	\$ 0.00 (e)	\$ 29.73
	393055227		067752		
09/30	10/04	PISTON & RUDDER SERVIC PETERSBURG AK	\$ 129.90	\$ 0.00 (e)	\$ 129.90
	393055228		041874		
10/01	10/04	SUPPLYHOUSE.COM 888-757-4774 NY	\$ 303.95	\$ 0.00	\$ 303.95
	393056385		009786		
10/01	10/04	HIGH TIDE PARTS PETERSBURG AK	\$ 121.72	\$ 0.00	\$ 121.72
	393055226		072989		
10/02	10/04	AMAZON.COM 2C4FT9IT1 AMZN.COM/BILL WA	\$ 489.04	\$ 0.00	\$ 489.04
	393055225		028333		
10/02	10/04	AMAZON.COM 2C64R9VS2 A AMZN.COM/BILL WA	\$ 917.10	\$ 0.00	\$ 917.10
	393056384		043485		
10/04	10/05	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 82.65	\$ 0.00 (e)	\$ 82.65
	393217604		098951		
10/04	10/05	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 17.97	\$ 0.00 (e)	\$ 17.97
	393217621		013158		
10/04	10/05	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 14.15	\$ 0.00 (e)	\$ 14.15
	393217605		047746		
10/05	10/06	SUPPLYHOUSE.COM 888-757-4774 NY	\$ 271.78	\$ 0.00	\$ 271.78
	393281164		080231		
10/05	10/06	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 260.98	\$ 0.00 (e)	\$ 260.98
	393282361		047637		
10/06	10/07	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 19.26	\$ 0.00 (e)	\$ 19.26
	393419072		083868		
10/06	10/07	AMAZON.COM 2773K2L40 AMZN.COM/BILL WA	\$ 282.92	\$ 0.00	\$ 282.92
	393419073		063603		
10/07	10/08	AMZN MKTP US 2C35T5Y82 AMZN.COM/BILL WA	\$ 2,029.50	\$ 0.00	\$ 2,029.50
	393665727		076404		
10/08	10/11	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 79.12	\$ 0.00 (e)	\$ 79.12
	393761740		031333		
10/08	10/11	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 12.16	\$ 0.00 (e)	\$ 12.16
	393761817		026374		
10/08	10/11	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 0.82	\$ 0.00 (e)	\$ 0.82
	393761741		072144		
10/12	10/13	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 103.92	\$ 0.00 (e)	\$ 103.92
	394062506		072626		
10/12	10/13	AMZN MKTP US 275BH61C2 AMZN.COM/BILL WA	\$ 42.12	\$ 0.00	\$ 42.12
	394062523		068566		
10/12	10/13	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 231.98	\$ 0.00 (e)	\$ 231.98
	394062522		090351		
10/12	10/13	HIGH TIDE PARTS PETERSBURG AK	\$ 56.90	\$ 0.00	\$ 56.90
	394062524		051541		

10/14	10/15 394331679	GRAINGER 877-2022594 IL	\$ 1,074.25 034932	\$ 0.00	
10/14	10/15 394331677	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 27.05 067109	\$ 0.00 (e)	\$ 27.05
10/14	10/15 394331678	GRAINGER 877-2022594 IL	\$ 137.05 051524	\$ 0.00	\$ 137.05
10/14	10/18 394650110	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 12.36 002167	\$ 0.00 (e)	\$ 12.36
10/15	10/18 394650111	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 15.48 096932	\$ 0.00 (e)	\$ 15.48
10/17	10/18 394650186	DUDE SOLUTIONS INC 877-6393833 NC	\$ 854.42 062587	\$ 40.58 (e)	\$ 895.00
10/18	10/19 394822488	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 133.11 045233	\$ 0.00 (e)	\$ 133.11
10/18	10/20 394960970	PETERSBURG MOTORS PETERSBURG AK	\$ 66.75 011692	\$ 0.00 (e)	\$ 66.75
10/19	10/20 394960891	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 8.29 091242	\$ 0.00 (e)	\$ 8.29
10/19	10/20 394960969	HIGH TIDE PARTS PETERSBURG AK	\$ 78.39 023620	\$ 0.00	\$ 78.39
10/20	10/20 394960893	AMZN MKTP US 2Y7WP84W2 AMZN.COM/BILL WA	\$ 127.32 081585	\$ 0.00	\$ 127.32
10/20	10/20 394960892	WEATHERTECH DIRECT LLC 800-441-6287 IL	\$ 228.64 019124	\$ 1.00	\$ 229.64

TOTAL CREDITS xxxx-xxxx-xxxx-3497 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-3497 **\$ 10,529.57**



Statement

Account Name:	LOHR, ASHLEY	Card Number:	xxxx-xxxx-xxxx-3401
Company Name:	PETERSBURG SCHOOL DIST	Account Limit:	\$ 500.00
Employee ID:	AL		
Statement Date (MM/DD/YYYY):	10/20/2021	Currency:	U.S. DOLLAR

Statement Summary:

Report any items which do not agree with your records within 30 days of the statement date.

Payments:	\$ 0.00
Adjustments:	\$ 0.00
Net Purchases:	\$ 112.70
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 112.70

For your records only. No payment required.

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/26	09/27 392104228	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 40.87 069974	\$ 0.00 (e)	\$ 40.87
10/09	10/11 393761738	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 71.83 081111	\$ 0.00 (e)	\$ 71.83
			TOTAL CREDITS	xxxx-xxxx-xxxx-3401	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-3401	\$ 112.70

Petersburg School District

Trial Balance

As of October 31, 2021

	DEBIT	CREDIT
1-0110 First Bank Checking	174,326.33	
1-0140 First Bank Gaming	1,600.27	
1-0160 ASB CD	0.00	
2-0020 Activity School Fee-5.00		0.00
2-0035 Activity Director		569.62
2-0040 Activity Pass Sales-Students		4,292.72
2-0045 Activities-Viking Store		1,221.07
2-0050 Shop Sales		29,286.88
2-0080 Art		195.00
2-0085 Artfest		1,852.35
2-0090 Assoc Student Body Government		8,567.15
2-0097 Baseball		1,699.09
2-0098 Baseball Field		251.00
2-0195 Class of 2014		634.50
2-0200 Class of 2015		183.49
2-0205 Class of 2016		0.00
2-0217 Class of 2017		0.00
2-0218 Class of 2018		0.00
2-0219 Class of 2019		0.00
2-0220 Class of 2020		0.00
2-0221 Class of 2021		1,583.18
2-0222 Class of 2022		1,143.15
2-0223 Class of 2023		40.00
2-0250 Close-Up		13,364.08
2-0260 Concessions		3,429.17
2-0280 Cross Country		5,080.05
2-0290 School wide play		4,777.42
2-0293 DDF		375.80
2-0294 Dig Pink		432.80
2-0295 Ed Camp		0.00
2-0297 Elementary Earth Club		58.00
2-0315 Elementary PIA		395.00
2-0320 Elementary School Store		1,659.77
2-0325 Elementary Stikine River		13,796.73
2-0330 Elementary Memory Book		2,272.05
2-0337 Track Improvement Project		1,958.28
2-0344 School Garden		4,846.33
2-0350 Gym Sign Advertisements		2,472.80
2-0370 Honor Society		37.17
2-0380 Honors English		100.90
2-0400 Integrated		36.68
2-0402 Interact Club (Rotary)		0.00
2-0405 Jazz Band-High School		5,060.12
2-0410 Jewelry		1,024.08

	DEBIT	CREDIT
2-0417 LeConte Survey		819.68
2-0420 Little Kid's Rock		310.53
2-0430 Little Norway Tournament		0.25
2-0440 Mark Fosse Award		193.60
2-0450 Marquee		197.49
2-0460 Mathematics		603.40
2-0500 MS Band		473.55
2-0510 MS Cheerleaders		389.59
2-0520 MS Robotics		1,873.83
2-0527 MS Student Council		929.58
2-0530 MS Tournament/Activities		337.08
2-0540 MS Yearbook and Pro		6,702.25
2-0550 Music-High School		322.04
2-0560 Natural Helpers		1,244.86
2-0580 Culinary Arts		548.57
2-0595 PHS Library		1,749.77
2-0597 Scholarships		0.00
2-0600 Principal - High School		898.55
2-0601 Principal - Middle School		125.07
2-0605 PIA Undisbursed Funds		6,707.00
2-0610 PTSA Scholarship		200.00
2-0612 EF Puerto Rico		50.13
2-0615 Raffle		1,173.28
2-0625 Region V Tournaments		2,296.77
2-0630 Rory Smith Scholarship		25.00
2-0634 MS Run Club		50.00
2-0640 Pixellot Advertisements		1,158.16
2-0647 Softball		440.52
2-0648 SPED Memorial Account		4,592.50
2-0649 PSD Shred Safe		272.43
2-0650 Stereo Repair/Replacement		906.59
2-0655 Student Testing Fees		832.00
2-0670 Swim/Dive Team		875.24
2-0690 Track		354.33
2-0699 Tsunami Bowl		1,951.27
2-0700 Unallocated Interest		319.00
2-0710 Varsity Cheer/Stunt		438.65
2-0730 Viking Basketball		4,170.46
2-0738 Viking Productions		38.13
2-0740 Volleyball		4,496.41
2-0745 Weekend Backpack Program		2,379.23
2-0750 Work Experience		1,022.00
2-0760 Wrestling		1,664.60
2-0780 Yearbook		9,096.78
Opening Balance Equity		0.00
TOTAL	\$175,926.60	\$175,926.60

Regular Meeting

Tuesday, October 12, 2021 6:00 PM

MS/HS Library, 109 Charles W St, Petersburg, AK 99833

Carey Case: Present
Sarah Holmgrain: Present
Katie Holmlund: Present
Jay Lister: Present
Meg Litster: Present

1. CALL TO ORDER

Discussion: President Holmgrain called the meeting to order at 6:01pm.

2. OATH OF OFFICE

Discussion: New members Carey Case recited the Oath of Office. In the October Municipal Election, Jay Lister was reelected and Carey Case was newly elected both for 3-year terms.

3. DETERMINE QUORUM

Discussion: A quorum was present including Student Rep Kinley Lister

4. PLEDGE OF ALLEGIANCE

Discussion: President Holmgrain lead the group in the Pledge of Allegiance.

5. ELECTION OF OFFICERS

Action(s):

Nominate Sarah Holmgrain to remain as President. This motion, made by Jay Lister and seconded by Meg Litster, Passed.

Voting Detail:

Carey Case: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

Nominate Katie Holmlund to remain as Vice President. This motion, made by Sarah Holmgrain and seconded by Meg Litster, Passed.

Voting Detail:

Carey Case: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

Nominate Carey Case as Treasurer/ Secretary. This motion, made by Meg Litster and seconded by Jay Lister, Passed.

Voting Detail:

Carey Case: Yea
Sarah
Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

Discussion: The Superintendent lead the members in the Election of the office of President. The President-Elect lead the members in the election of Vice President and Secretary/Treasurer.

6. **APPROVAL OF AGENDA**

Action(s):

Approve agenda as written. This motion, made by Sarah Holmgrain and seconded by Katie Holmlund, Passed.

Voting Detail:

Carey Case: Yea
Sarah
Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

Discussion: A consent agenda is a practice by which regular and non-controversial board action items are organized apart from the rest of the agenda and approved as a group. This includes all of the business items that require formal board approval and yet because they are not controversial, there is no need for board discussion before taking a vote. Items may be on the consent agenda only if all board members agree. Any board member, for any reason, may remove a consent agenda item and place it on the regular agenda for the board meeting.

7. **STUDENT REPRESENTATIVE REPORT**

Discussion: Student Rep Kinley Lister reported that the Sudents were back in person after a period of remote learning. Students took the PSAT and the ACT standardized tests. X-CC boys took 2nd at their Regional Meet. The swim team is preparing for their Regional meet and Volleyball is starting to compete. The ASB Executive Board asked Kinley to read a letter of congratulations to Members Lister and Case for being Elected to their seats. They also thanked all the School Board Members for their hard work and time spent serving the School District and community.

8. **CORRESPONDENCE**

9. **COMMENTS FROM AUDIENCE UNRELATED TO AGENDA ITEMS**

Discussion: None to be made

10. **COMMENTS FROM AUDIENCE RELATED TO AGENDA ITEMS**

Discussion: None to be made

11. **COMMENTS FROM BOARD MEMBERS**

Discussion: None

12. **SPECIAL RECOGNITION**

Discussion: The Board recognized our two Principals Heather Conn, Elementary Principal, and Rick Dormer Middle/High School Principal for their dedication and hard work for the District.

13. **CONSENT AGENDA**

Action(s) :

Approve Consent Agenda. This motion, made by Sarah Holmgrain and seconded by Meg Litster, Passed.

Voting Detail:

Carey Case: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

1. September, 2021, Monthly accounting report, bills, payroll, and electronic fund transfers, ASB trial balance and P-Card statements in the amount of \$842,929.84

2. September. 14, 2021, regular board meeting minutes

3. September. 27, 2021, special board meeting minutes

4. Personnel Action Report

14. **ADMINISTRATIVE REPORTS**

1. Superintendent's report

Discussion: The Superintendent reported on the 1801 grant ramping up, it will Focus on student health and nutrition. Girls on the Run / Boys Let me Run. Sam Marifern is now in the Admin role with grant. SeaAlaska Searhc cultural training have been happening throughout the district. The School will continue masking till things settle down. We will be receiving the At-Home BinexNow kits that will be distributed to families to test at home.

Presenter:

Superintendent Kludt-Painter

2. Elementary Principal's Report

Presenter: Principal Heather Conn

3. MS/HS Principal's Report

Presenter: Principal Rick Dormer

4. Director of Activities Report

Presenter: AD Jaime Cabral

5. Director of Facilities and Maintenance Report

15. **SCHOOL BOARD COMMITTEE REPORTS**

Discussion: The committees were reorganized Meg Litster was added as the Crisis Rep. Sarah Holmgrain was assigned to Negotiations. Meg Litster and Carey Case will be assigned to the Policy Committee.

16. **OLD BUSINESS**

Discussion: None

17. **NEW BUSINESS**

18. **Action: Memorandum of Agreement Classified and Certified**

Action(s):

Approve the MOA for Certified and Classified staff regarding 5 days of Covid leave. This motion, made by Sarah Holmgrain and seconded by Katie Holmlund, Passed.

Voting Detail:

Carey Case: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

19. **Action: Sale and disposal of books, equipment, and supplies: BP 3270**

Action(s):

Approve sale and disposal of items listed. This motion, made by Sarah Holmgrain and seconded by Jay Lister, Passed.

Voting Detail:

Carey Case: Yea
Sarah Holmgrain: Yea
Katie Holmlund: Yea

Jay Lister: Yea
Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

20. **Informational: PEAKS Assessment Update**

21. **Informational: AR 6141 Curriculum Development and Evaluation**

22. **Discussion: November AASB Annual Conference**

23. **ADDITIONAL COMMENTS FROM BOARD MEMBERS**

Discussion: Member Litster commenting on the Moderate Status and wanting clarification. Member Lister asked about a UK Study about the possibility of testing daily to stay in school and out of Quarantine. Member Litster wanted to

talk about the possibility of Adult Staff removing masks when 6ft apart.

24. UPCOMING DATES AND MEETING ANNOUNCEMENTS

25. FUTURE AGENDA ITEMS

26. OTHER NEW BUSINESS

27. ADJOURNMENT

Action(s):

Adjourn the meeting. This motion, made by Sarah Holmgrain and seconded by Meg Litster, Passed.

Voting Detail:

Carey Case: Yea

Sarah Holmgrain: Yea

Katie Holmlund: Yea

Jay Lister: Yea

Meg Litster: Yea

Voting Summary: Yea: 5, Nay: 0

Discussion: Adjourned at 7:43 pm.

Board President

Board Secretary

Personnel Action Report for 2021-2022

11-09-2021

Page 1 of 1

EMPLOYMENT OF CERTIFIED PERSONNEL

Trish Oppenheim
District Nurse

RESIGNATION/RETIREMENT CERTIFIED PERSONNEL

EMPLOYMENT OF CLASSIFIED PERSONNEL

Kayla Popp
Instructional Aide

Renee Layman
Instructional Aide

Kaleigh Versteeg
Instructional Aide

RESIGNATION/RETIREMENT CLASSIFIED PERSONNEL

EXTRA DUTY CONTRACTS

Carissa Cotta
HS Yearbook

Veronica Maldonado
HS Cheerleading Head Coach

Michael Corl
HS Wrestling Asst Coach

Shannon McCullough
HS Cheerleading Asst

Becky Turland
MS Cheerleading

Tiffany Davis
MS Girls Basketball

2021-2022 School Year

Teachers	46.00
Classified*	36.00
Principals	2.00
District Administration/Exempt (Superintendent, Finance, Maintenance, Food Service, Board Admin, Nurse)	6.00

Total Employees 89.00

(*This is the number of classified personnel working for the district.)

A row of empty, modern office chairs in a conference room with large windows. The chairs are black with high backs and are arranged in a line. The room has large windows with a grid pattern, and the lighting is bright and natural. The background is a dark, solid color.

Report to Members of the School Board

PETERSBURG CITY SCHOOL DISTRICT

Audit Wrap Up:
Year Ended June 30, 2021

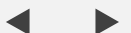
IBDO[®]

Contents

QUICK ACCESS TO THE FULL REPORT

<u>INTRODUCTION</u>	3
<u>EXECUTIVE SUMMARY</u>	4
<u>INTERNAL CONTROL OVER FINANCIAL REPORTING</u>	9
<u>ADDITIONAL REQUIRED COMMUNICATIONS</u>	11

The following communication was prepared as part of our audit, has consequential limitations, and is intended solely for the information and use of those charged with governance (e.g., Board of Directors and Audit Committee) and, if appropriate, management of the Client and is not intended and should not be used by anyone other than these specified parties.



Welcome

November 5, 2021

Members of the School Board

Petersburg School District

Petersburg, AK

Professional standards require us to communicate with you regarding matters related to the audit, that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. On **June 21, 2021** we presented an overview of our plan for the audit of the financial statements of Petersburg School District the **District** as of and for the year ended **June 30, 2021**, including a summary of our overall objectives for the audit, and the nature, scope, and timing of the planned audit work.

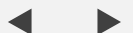
This communication is intended to elaborate on the significant findings from our audit, including our views on the qualitative aspects of the District's accounting practices and policies, management's judgments and estimates, financial statement disclosures, and other required matters.

We are pleased to be of service to the Petersburg School District and look forward to meeting with you to discuss our audit findings, as well as other matters that may be of interest to you, and to answer any questions you might have.

Respectfully,

BDO USA, LLP

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.





Executive Summary

Status of Our Audit

We have substantially completed our audit of the financial statements as of and for the year ended June 30, 2021. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. We have also conducted an audit of compliance in accordance with the *Uniform Guidance* and the *State of Alaska Audit Guide and Compliance Supplement for State Audits*. This audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

- ▶ The objective of our audit was to obtain reasonable - not absolute - assurance about whether the financial statements are free from material misstatements.
- ▶ The scope of the work performed was substantially the same as that described to you in our earlier Audit Planning communications
- ▶ We expect to issue an unmodified opinions on the financial statements and release our report on November 9, 2021.
- ▶ We expect to issue a qualified opinion on the compliance requirements for Child Nutrition Cluster for Procurement and Suspension and Debarment. We expect to issue an unmodified opinion on all other compliance requirements that could have a direct and material effect on each major federal and state program.
- ▶ We have issued our report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.
- ▶ Our responsibility for other information in documents containing the **Organization's** audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform procedures to corroborate such other information. However, in accordance with professional standards, we have read the information included by the **Organization** and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact. We have not identified any material inconsistencies or concluded there are any material misstatements of facts in the other information that management has chosen not to correct.
- ▶ All records and information requested by BDO were freely available for our inspection.
- ▶ Management's cooperation was excellent. We received full access to all information that we requested while performing our audit, and we acknowledge the full cooperation extended to us by all levels of **Organization** personnel throughout the course of our work.



Results of the Audit

ACCOUNTING PRACTICES, POLICIES, ESTIMATES SIGNIFICANT UNUSUAL TRANSACTION

The following summarizes the more significant required communications related to our audit concerning the District's accounting practices, policies, and estimates and significant unusual transactions:

The District's significant accounting practices and policies are those included in Note 1 to the financial statements. These accounting practices and policies are appropriate, comply with generally accepted accounting principles and industry practice, were consistently applied, and are adequately described within the Note 1 to the financial statements.

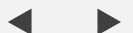
- ▶ A summary of recently issued accounting pronouncements is included in Note 11 to the District's financial statements.
- ▶ In 2021, the District Adopted GASB Statement No. 84 - Fiduciary Activities - Effective for year-end June 30, 2021. This Statement addresses criteria for identifying and reporting fiduciary activities. The District will now treat Student Activities as a Special Revenue Fund.

Significant estimates are those that require management's most difficult, subjective, or complex judgments, often as a result of the need to make estimates about the effects of matters that are inherently uncertain. The Government's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed below.

Significant Estimates

Pension and Other Post Employee Benefit Assets and Liability - The pension liability is estimated based on actuarial and other actual contribution data provided to the District by PERS and TRS Plan Administrators

Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2021



Results of the Audit

QUALITY OF THE DISTRICT'S FINANCIAL REPORTING

A discussion was held regarding the quality of the District's financial reporting, which included the following:



Results of the Audit

CORRECTED AND UNCORRECTED MISSTATEMENTS

There was one corrected misstatement to correct accounts receivable balance between two funds for \$72,027, other than those that were clearly trivial, related to accounts and/or disclosures that we brought to the attention of management.

There were no uncorrected misstatements, other than those that were clearly trivial, related to accounts and/or disclosures that we presented to management.





Internal Control Over Financial Reporting

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion(s) on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

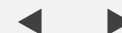
Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

We are required to communicate, in writing, to those charged with governance all material weaknesses and significant deficiencies that have been identified in the District’s internal control over financial reporting. The definitions of control deficiency, significant deficiency and material weakness follow:

Category	Definition
Control Deficiency	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.
Significant Deficiency	A deficiency or 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.
Material Weakness	A deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the District ’s financial statements will not be prevented, or detected and corrected on a timely basis.

In conjunction with our audit of the financial statements, we noted the following:

Material Weakness	Comments
Significant Deficiency in Internal Controls Over Compliance - Procurement and Suspension and Debarment	The District did not follow the procurement policy for the Child Nutrition Program in fiscal year 2021. Internal controls policies were not in place to ensure the District follows its own procurement requirements for the program.
Significant Deficiency	Comments
Significant Deficiency in Internal Controls Over Compliance - Eligibility	The District did not consistently maintain evidence of review of meal count sheets for eligibility requirements for the Child Nutrition Program.



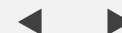


Additional Required Communications

Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the District:

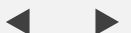
Requirement	Discussion Point
Significant changes to planned audit strategy or significant risks initially identified	There were no significant changes to the planned audit strategy or significant risks initially identified and previously communicated to those charged with governance as part of our Audit Planning communications.
Obtain information from those charged with governance relevant to the audit	There were no matters noted relevant to the audit, including, but not limited to: violations or possible violations of laws or regulations; risks of material misstatement, including fraud risks; or tips or complaints regarding the District's financial reporting that we were made aware of as a result of our inquiry of those charged with governance.
If applicable, nature and extent of specialized skills or knowledge needed related to significant risks	There were no specialized skills or knowledge needed, outside of the core engagement team, to perform the planned audit procedures or evaluate audit results related to significant risks.



Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the District:

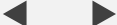
Requirement	Discussion Point
Consultations with other accountants	We are not aware of any consultations about accounting or auditing matters between management and other independent public accountants. Nor are we aware of opinions obtained by management from other independent public accountants on the application of generally accepted accounting principles.
Significant findings and issues arising during the audit in connection with the District's related parties	We have evaluated whether the identified related party relationships and transactions have been appropriately identified, accounted for, and disclosed and whether the effects of the related party relationships and transactions, based on the audit evidence obtained, prevent the financial statements from achieving fair presentation.
Significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management	There were no significant findings or issues arising during the audit that were discussed, or were the subject of correspondence, with management



Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the District:

Requirement	Discussion Point
Disagreements with management	There were no disagreements with management about matters, whether or not satisfactorily resolved, that individually or in aggregate could be significant to the Organization's financial statements or to our auditor's report.
Significant difficulties encountered during the audit	There were no significant difficulties encountered during the audit.



Other Required Communications

Following is a summary of other required items, along with specific discussion points as they pertain to the District:


Requirement	Discussion Point
If applicable, other matters significant to the oversight of the District's financial reporting process, including complaints or concerns regarding accounting or auditing matters	There are no other matters that we consider significant to the oversight of the District's financial reporting process that have not been previously communicated.
Representations requested from management	Please refer to the management representation letter.



Independence

Our engagement letter to you dated June 21, 2021 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the District with respect to independence as agreed to by the District. Please refer to that letter for further information.





BDO is the brand name for BDO USA, LLP, a U.S. professional services firm providing assurance, tax, and advisory services to a wide range of publicly traded and privately held companies. For more than 100 years, BDO has provided quality service through the active involvement of experienced and committed professionals. The firm serves clients through more than 65 offices and over 740 independent alliance firm locations nationwide. As an independent Member Firm of BDO International Limited, BDO serves multi-national clients through a global network of more than 90,000 people working out of nearly 1,650 offices across 165 countries.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms.

www.bdo.com

Material discussed in this publication is meant to provide general information and should not be acted on without professional advice tailored to your needs.

© 2021 BDO USA, LLP. All rights reserved. www.bdo.com



Petersburg School District
(A Component Unit of
Petersburg Borough, Alaska)

Basic Financial Statements, Required
Supplementary Information, Additional
Supplementary Information, and Single
Audit Reports
Year Ended June 30, 2021

DRAFT

Petersburg School District
(A Component Unit of
Petersburg Borough, Alaska)

Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information, and Single Audit Reports
Year Ended June 30, 2021

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION		
Independent Auditor's Report		1-4
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	6
Statement of Activities	A-2	7
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	B-1	8
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	B-2	9
Statement of Revenues, Expenditures, and Changes in Fund Balances	B-3	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	B-4	11
Notes to Basic Financial Statements		12-42
Required Supplementary Information		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General (School Operating) Fund	C-1	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Food Service Special Revenue Fund	C-2	45

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Required Supplementary Information, continued		
Public Employees' Retirement System - Pension Plan: Schedule of the District's Proportionate Share of the Net Pension Liability and Schedule of District Contributions	D-1	46
Teachers' Retirement System - Pension Plan: Schedule of the District's Proportionate Share of the Net Pension Liability and Schedule of District Contributions	D-2	47
Public Employees' Retirement System - OPEB Plans: Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset) and Schedule of District Contributions	D-3	48
Teachers' Retirement System - OPEB Plans: Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset) and Schedule of District Contributions	D-4	49
Notes to Required Supplementary Information		50-51
Additional Supplementary Information		
Combining and Individual Fund Financial Statements and Schedules: General (School Operating) Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	E-1	54-57
Food Service Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	E-2	58
Thru the Cultural Lens Grant Special Revenue Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	E-3	59

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Additional Supplementary Information, continued		
Nonmajor Governmental Special Revenue Funds:		
Combining Balance Sheet	F-1	60-61
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	62-64
Schedule/Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:		
Special Revenue Funds:		
Suicide Prevention	G-1	65
CCDP Health and Wellness Grant	G-2	66
Student Transportation	G-3	67
Title I-A Basic	G-4	68
Title I-C Migrant Education	G-5	69
COVID-19 Education Stabilization	G-6	70
COVID-19 GEERF	G-7	71
Migrant Education Book	G-8	72
Title VI-B IDEA	G-9	73
Preschool Disabled	G-10	74
Carl Perkins	G-11	75
Whole Kids Foundation	G-12	76
Indian Education	G-13	77
Small, Rural School Achievement	G-14	78
Borough CARES Act	G-15	79-80
PHS English Language Arts Carr Grant	G-16	81
Kito Memorial Trust Scholarship	G-17	82
Erwin Memorial Trust Scholarship	G-18	83
Cold Storage Trust Scholarship	G-19	84
Harris Memorial Trust Scholarship	G-20	85
Jacob T. Memorial Trust Scholarship	G-21	86
Esther Evans Memorial Scholarship	G-22	87
Eric Corl Memorial Scholarship	G-23	88
Student Activity	G-24	89
Capital Project Funds:		
Combining Balance Sheet	H-1	90
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	H-2	91
Statement of Revenues, Expenditures, and Changes in Fund Balance:		
Capital Projects	H-3	92
ADA	H-4	93
Carpet Replacement	H-5	94
Vehicle Replacement	H-6	95
Career Technical Education Equipment	H-7	96

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Additional Supplementary Information, continued		
Schedule of Compliance - AS 14.17.505	I-1	97
Schedule of Expenditures of Federal Awards	J-1	98-99
Notes to Schedule of Expenditures of Federal Awards		100
Schedule of State Financial Assistance	K-I	101
 SINGLE AUDIT SECTION		
Single Audit Reports		
Independent Auditor's 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>		104-105
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance		106-108
Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		109-111
Schedule of Findings and Questioned Costs		112-115
 UNAUDITED INFORMATION		
Summary Schedule of Prior Year Audit Findings		118
Corrective Action Plan		119



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Petersburg School District (the District), a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, 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. 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 the 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.

Emphasis of Matter

As discussed in Note 12 to the financial statements, in 2021 the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement Number 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

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 District's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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 GAAS 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 GAAS 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 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 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, and the Schedules of the District's proportionate share of Net Pension and OPEB Liability or Asset and District's Contributions on pages **XX through XX** 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 management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. 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 are not affected by this missing information.

Other 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 accompanying combining and individual fund financial statements and schedules, **Schedule of Compliance as required by Alaska Statute 14.17.505**, Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Schedule of State Financial Assistance as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual fund financial statements and schedules, **Schedule of Compliance**, Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, **Schedule of Compliance**, Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **XXXX, 2021** on our consideration of the 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 the 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 the District's internal control over financial reporting and compliance.

Anchorage, Alaska
XXXX, 2021

Basic Financial Statements

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Statement of Net Position

<i>June 30, 2021</i>	Governmental Activities
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 2,815,487
Accounts receivable	43,795
Inventory	5,637
Prepaid items	314,753
Net other postemployment benefits assets	639,423
Capital assets, net of accumulated depreciation	2,407,395
Total Assets	6,226,490
Deferred Outflows of Resources	
Pension related	600,918
Other postemployment benefits related	416,904
Total Deferred Outflows of Resources	1,017,822
Total Assets and Deferred Outflows of Resources	\$ 7,244,312
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	\$ 83,469
Accrued payroll and related liabilities	7,088
Unearned revenue	39,004
Noncurrent liabilities:	
Accrued leave - due within one year	48,745
Net pension liability	5,373,626
Net other postemployment benefits liability	161,931
Total Liabilities	5,713,863
Deferred Outflows of Resources	
Pension related	88,476
Other postemployment benefits related	374,892
Total Deferred Outflows of Resources	463,368
Net Position	
Investment in capital assets	2,407,395
Restricted for scholarships	84,300
Unrestricted (deficit)	(1,424,614)
Total Net Position	1,067,081
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 7,244,312

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Statement of Activities

<i>Year Ended June 30, 2021</i>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	
Governmental Activities					
Instruction	\$ 3,849,130	\$ -	\$ 374,113	\$ -	\$ (3,475,017)
Special education instruction	1,267,250	-	378,267	-	(888,983)
Support services - students	660,994	-	406,056	-	(254,938)
Support services - instruction	860,059	-	154,392	-	(705,667)
School administration	315,701	-	27,634	-	(288,067)
School administration support services	242,938	-	64,787	-	(178,151)
District administration	334,620	-	44,849	-	(289,771)
District administration support services	306,096	-	62,064	-	(244,032)
Operations and maintenance of plant	1,375,173	-	313,337	-	(1,061,836)
Student activities	364,549	37,161	73,240	-	(254,148)
Student transportation - to and from school	229,530	-	229,530	-	-
Food service	640,091	2,378	684,050	-	46,337
Expendable trust	500	-	71	-	(429)
Construction and facilities acquisition	-	-	-	17,393	17,393
	\$ 10,446,631	\$ 39,539	\$ 2,812,390	\$ 17,393	(7,577,309)
General Revenues					
Local appropriation					1,800,000
State grants and entitlements not restricted to specific purpose					5,971,539
Interest income					587
E-rate					116,964
Other					77,519
					7,966,609
					Change in Net Position
					389,300
					Net Position, beginning, as restated (Note 12)
					677,781
					Net Position, end of year
					\$ 1,067,081

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Governmental Funds
Balance Sheet

	Major Funds							Total Govern- mental Funds
	General Fund	Food Service Special Revenue Fund	DHSS Keep School Operating Safely Special Revenue Fund	Thru the Cultural Lens Grant Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Funds		
<i>June 30, 2021</i>								
Assets								
Cash and investments	\$1,379,324	\$ 436,557	\$ 18,050	\$ 19,599	\$ 675,479	\$ 286,478	\$ 2,815,487	
Accounts receivable	620	20,746	-	-	-	22,429	43,795	
Inventory	-	5,637	-	-	-	-	5,637	
Prepaid items	314,753	-	-	-	-	-	314,753	
Due from other funds	22,013	-	-	-	-	-	22,013	
Total Assets	\$1,716,710	\$ 462,940	\$ 18,050	\$ 19,599	\$ 675,479	\$ 308,907	\$ 3,201,685	
Liabilities and Fund Balances								
Liabilities								
Accounts payable	\$ 82,975	\$ 21	\$ -	\$ -	\$ 48	\$ 425	\$ 83,469	
Accrued payroll and related liabilities	7,088	-	-	-	-	-	7,088	
Due to other funds	-	-	-	-	-	22,013	22,013	
Unearned revenue	-	-	18,050	19,599	-	1,355	39,004	
Total Liabilities	90,063	21	18,050	19,599	48	23,793	151,574	
Fund Balances								
Nonspendable	314,753	5,637	-	-	-	-	320,390	
Restricted	-	-	-	-	-	84,300	84,300	
Assigned	-	457,282	-	-	675,431	200,814	1,333,527	
Unassigned	1,311,894	-	-	-	-	-	1,311,894	
Total Fund Balances	1,626,647	462,919	-	-	675,431	285,114	3,050,111	
Total Liabilities and Fund Balances	\$1,716,710	\$ 462,940	\$ 18,050	\$ 19,599	\$ 675,479	\$ 308,907	\$ 3,201,685	

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balances for governmental funds		\$ 3,050,111
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets for governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of:		
Building Improvements, equipment, and vehicles	\$ 4,425,671	
Accumulated depreciation	<u>(2,018,276)</u>	
Total capital assets, net		2,407,395
Certain other postemployment benefit plans have been funded in excess of the required contributions. These assets are not financial resources and therefore are not reported in the funds.		
Net other postemployment benefits asset		639,423
Noncurrent liabilities are not due and payable in the current period and therefore are not reported as fund liabilities.		
Noncurrent liabilities reported in these statements consist of:		
Accrued leave	(48,745)	
Net pension liability	(5,373,626)	
Net other postemployment benefits liability	<u>(161,931)</u>	
Total noncurrent liabilities		<u>(5,584,302)</u>
Certain changes in net pension liabilities and net other postemployment benefits liabilities and assets are deferred rather than recognized immediately. These are amortized over time:		
Deferred outflows of resources related to pensions	600,918	
Deferred inflows of resources related to pensions	(88,476)	
Deferred outflows of resources related to other postemployment benefits	416,904	
Deferred inflows of resources related to other postemployment benefits	<u>(374,892)</u>	
Total deferred pension and other postemployment benefits items		<u>554,454</u>
Total Net Position of Governmental Activities		<u>\$ 1,067,081</u>

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

	Major Funds					Total Govern- mental Funds
	General Fund	Food Service Special Revenue Fund	Thru the Cultural Lens Grant Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Special Revenue Funds	
<i>Year Ended June 30, 2021</i>						
Revenues						
Local sources	\$ 2,010,285	\$ 2,378	\$ 401	\$ 17,393	\$ 414	\$ 2,030,871
State of Alaska	6,689,142	-	-	-	242,111	6,931,253
Federal grants:						
Passed through State of Alaska	-	582,175	-	-	544,872	1,127,047
Direct federal grants and contracts	-	-	-	-	47,015	47,015
Other	-	-	-	-	700,411	700,411
Other sources	-	-	-	-	73,240	73,240
Total Revenues	8,699,427	584,553	401	17,393	1,608,063	10,909,837
Expenditures						
Current:						
Instruction	3,732,542	-	-	-	393,001	4,125,543
Special education instruction	1,112,631	-	-	-	164,719	1,277,350
Support services - students	280,270	-	401	-	391,406	672,077
Support services - instruction	724,567	-	-	-	148,983	873,550
School administration	308,221	-	-	-	27,634	335,855
School administration support services	234,972	-	-	-	-	234,972
District administration	332,740	-	-	-	11,920	344,660
District administration support services	265,039	-	-	-	17,585	282,624
Operations and maintenance of plant	1,114,128	-	-	-	159,946	1,274,074
Student activities	298,428	-	-	-	68,730	367,158
Student transportation - to and from school	-	-	-	-	229,530	229,530
Food service	-	475,730	-	-	37,198	512,928
Expendable trust	-	-	-	-	500	500
Construction and facilities acquisition	-	-	-	88,100	-	88,100
Total Expenditures	8,403,538	475,730	401	88,100	1,651,152	10,618,921
Excess (Deficiency) of Revenues Over Expenditures	295,889	108,823	-	(70,707)	(43,089)	290,916
Other Financing Sources (Uses)						
Transfers in	-	896	-	90,000	60,000	150,896
Transfers out	(150,000)	-	-	-	(896)	(150,896)
Total Other Financing Sources (Uses)	(150,000)	896	-	90,000	59,104	-
Net Change in Fund Balances	145,889	109,719	-	19,293	16,015	290,916
Fund Balances, beginning of year, as restated (Note 12)	1,480,758	353,200	-	656,138	269,099	2,759,195
Fund Balances, end of year	\$ 1,626,647	\$ 462,919	\$ -	\$ 675,431	\$ 285,114	\$ 3,050,111

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2021

Net change in fund balances - total governmental funds		\$ 290,916
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives. This is comprised of:		
Capital outlay	\$ 161,370	
Depreciation expense	<u>(249,782)</u>	(88,412)
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 the governmental funds.		
Increase in net pension liability and related deferred outflows and inflows of resources	(25,462)	
Decrease in net other postemployment benefits liability/assets and related deferred outflows and inflows of resources	<u>219,871</u>	194,409
Other noncurrent liabilities 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. This is the decrease in accrued leave.		
		<u>(7,613)</u>
Change in Net Position of Governmental Activities		<u>\$ 389,300</u>

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements
Year Ended June 30, 2021

1. Summary of Significant Accounting Policies

The financial statements of the Petersburg School District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP). The 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.

A. Reporting Entity

The accompanying financial statements include all the activities of the District. The District is a component unit of the Petersburg Borough, Alaska.

Pursuant to Alaska Statutes, Title 29.43.030, the Petersburg Borough (the Borough) has the responsibility of establishing, maintaining, and operating a system of public schools. The Borough has delegated the administrative responsibilities for these functions to the School Board of the District. Members of the School Board are elected by the public. The School Board has control over hiring and firing of employees and the power to contract and purchase equipment. The School Board is required to submit an annual budget to the Borough Assembly for approval, and all bonded indebtedness is through the Borough.

The financial statements included in this report are for the District only. There are no component units for which the District is financially accountable, nor do any special financial relationships exist between the District and any other entity.

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 nonfiduciary activities of the District. In general, the effect of interfund activity has been removed from these statements to minimize the double counting of internal activities. The District reports *governmental activities*, which normally are supported by intergovernmental revenues. The District has no *business-type activities*, which rely primarily on fees and charges to external parties.

The statement of net position presents the financial condition of the governmental activities of the District at year-end.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) fees, fines and 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 operational or capital requirements of a particular function or segment.

The Borough's local appropriation and other items not included among program revenues are reported instead as *general revenues*.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. The major funds are presented in separate columns. Nonmajor funds are aggregated and presented in a single column.

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

Government-wide financial statements - The government-wide financial statements are prepared using the *economic resources measurement focus* and the *accrual basis* of accounting. All assets and all liabilities associated with the operation of the District are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flow. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The following are the District's major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

DHSS Keep Schools Operating Safely Special Revenue Fund accounts for revenue received and expenditures made in school safety programs.

The *Food Service Special Revenue Fund* accounts for revenue received and expenditures made in school breakfast and lunch program.

Thru the Cultural Lens Grant Special Revenue Fund accounts for the incorporation of Alaska Native Culture in the class environment.

The *Capital Projects Fund* accounts for deferred maintenance and other nongrant capital improvements.

The other governmental funds of the District are considered nonmajor.

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

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

D. Budgets

Annual budgets for operations are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. Budgets are prepared and presented on the modified accrual basis of accounting.

The adopted School Operating Fund budget is submitted to the Petersburg Borough for approval of the request for local appropriation, 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 periodically each year to adjust the revenues and expenditures to available resources and program needs. 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. The Superintendent has the authority to make line item transfers limited to under \$10,000. These budget adjustments must be included in the School Board's next formal budget revision. Any interfund transfers require prior approval by the School Board.

Annual budgets of the Grant Program Special Revenue Fund is prepared in connection with the application for the special programs' funding and are reviewed and approved in total by the School Board. Expenditure authority for different projects in the Grant Program Special Revenue Fund is limited to the actual combined revenues and transfers from other funds. Unexpended balances of grants from the State and federal governments for the Grant Program Special Revenue Fund typically lapse at June 30.

Project budgets are adopted for the various construction funds based on the lives of the construction projects.

E. Encumbrances

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, if any, outstanding at year end are reported as appropriate constraints of fund balance if they meet the fund balance classification criteria described later in these notes. Encumbrances are included as reductions of fund balances for the purpose of calculating fund balance limits in accordance with state regulations.

F. Cash and Investments

Cash includes amounts in demand deposits. Investments include certificates of deposit fully collateralized by Federal Deposit Insurance Corporation coverage or third-party insurance agreements.

G. Short-Term Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

H. Inventories

Inventories are valued at cost (first-in, first-out). Inventory in the Special Revenue Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed.

I. Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported on the balance sheet of the fund financial statements.

All purchased capital assets are valued at cost. Donated capital assets are valued at acquisition value on the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure.

All reported capital assets are depreciated. Depreciation is computed on the straight line method over the estimated useful life of the assets, generally 3 to 10 years for equipment and vehicles. Maintenance and repairs of a routine nature that do not add to the value of the asset are charged as expenditures as incurred and are not capitalized.

J. Compensated Absences

All permanent twelve month employees earn and accrue vacation leave. Unused vacation leave is accrued utilizing current salary cost as earned by employees and recorded as a current liability in the period earned in the government-wide financial statements.

All permanent employees accrue sick leave, which is available for use while remaining in a permanent position with the District. Sick leave pay is recorded as an expenditure during the period it is used. There is no provision for payment or use of sick leave upon separation from employment.

K. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the school board—the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. 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.

Assigned fund balance - This classification reflects the amounts constrained by the District’s “intent” to be used for specific purposes, but are neither restricted nor committed. The school board and superintendent have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

L. Unearned Revenue

Amounts received from grantor agencies, which are restricted as to use and have not been expended for the intended use are shown on the balance sheet as unearned revenue.

M. Interfund Transfers

During the course of normal operations, the District has numerous transactions between funds, including expenditures and transfers of resources to provide services and construct assets. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers. The classification of amounts recorded as subsidies, advances, or other transfers is determined by the School Board.

N. Pensions / OPEB

For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities and assets, and related deferred outflows of resources and deferred inflows of resources, and pension / OPEB expense, information about the fiduciary net position of the Public Employees’ Retirement System (PERS) and the Teachers’ Retirement Systems (TRS) and additions to/from PERS/TRS fiduciary net position have been determined on the same basis as they are reported by PERS/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.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of the net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The District reports certain pension and OPEB related items as deferred outflows of resources. These items are amortized to expense over time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports certain pension and OPEB related items as deferred inflows of resources. These items are as a reduction to expense over varying periods of time based on their nature.

P. Net Position

Net position represents the difference between assets and liabilities in the government wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding borrowings, if any, used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Q. Management Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred inflows/outflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Investments

The District utilizes a central treasury that is available for use by all funds, with the exception of the Student Activities Special Revenue Fund. Each fund's portion of the central treasury is displayed on the balance sheet as "cash and investments" or included in "due to other funds."

Custodial credit risk - Custodial credit risk is the risk that in the event of bank or broker failure, the District's deposits and investments may not be returned to it. The District does not have a deposit policy for custodial credit risk, but does seek to mitigate this risk on its deposits through the use of a tri-party collateralization agreement. All the District's deposits in financial institutions as of June 30, 2021 are insured or covered by a tri-party collateralization agreement.

3. Receivables

All accounts receivables are considered collectible; therefore, no allowance for uncollectible accounts has been provided.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

4. Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended June 30, 2021, follows:

Due to Other Funds

From the General Fund to Nonmajor governmental funds	\$ 22,013
Total Due to Other Funds	\$ 22,013

Transfers to Other Funds:

From the General Fund to:			
Capital Project Funds for capital advances	\$		90,000
Student Transportation Fund for operating subsidies			60,000
Total From the General Fund			150,000
From Nonmajor governmental funds to -			
Food Service Fund for operating subsidies			896
Total Transfers to Other Funds	\$		150,896

5. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

<i>Governmental Activities</i>	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
Assets being depreciated:				
Equipment and vehicles	\$ 1,504,631	\$ 161,370	\$ -	\$ 1,666,001
Building improvements	2,759,670	-	-	2,759,670
Total assets being depreciated	4,264,301	161,370	-	4,425,671
Accumulated depreciation	(1,768,494)	(249,782)	-	(2,018,276)
Net depreciable capital assets	2,495,807	(88,412)	-	2,407,395
Total Governmental Capital Assets Net of Depreciation	\$ 2,495,807	\$ (88,412)	\$ -	\$ 2,407,395

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Depreciation expense was charged to governmental functions as follows for the year ended June 30, 2021:

Instruction	\$ 29,588
District administration - support services	17,482
Operations and maintenance of plant	84,129
Student activities	2,159
Food service	116,424
<hr/>	
Total Depreciation Allocated to Governmental Functions	\$ 249,782

6. Noncurrent Liabilities

The following schedule shows the changes in accrued leave for the year ended June 30, 2021.

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Accrued leave	\$ 41,132	\$ 9,985	\$ (2,372)	\$ 48,745	\$ 48,745

The accrued leave balance is generally liquidated by the General Fund.

7. Retirement Plans

General Information About the Plans

The District participates in two defined benefit pension plans. The Alaska Teachers' Retirement System (TRS) is a cost-sharing multiple-employer plan which covers teachers and other eligible participants. The Alaska Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer plan which covers eligible State and local government employees, other than teachers. Both Plans were established and are administered by the State of Alaska Department of Administration to provide pension, postemployment healthcare, death and disability benefits. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

Both Plans are included in comprehensive annual financial reports that includes financial statements and other required supplemental information. Those reports are available via the internet at <http://doa.alaska.gov/drdb>. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

Both Plans provides for retirement, death and disability, and postemployment healthcare benefits. There are three tiers of employees, based on entry date. For all tiers within the Defined Benefit (DB) plans, full retirement benefits are generally calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. The tiers within the Plans establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other postemployment benefits (OPEB). A complete benefit comparison chart is available at the website noted above.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

(a) Defined Benefit (DB) Pension Plan

Both the PERS and TRS DB Plans were closed to new entrants effective July 1, 2006. New employees hired after that date participate in the PERS or TRS Defined Contribution (DC) Plans described later in these notes.

Historical Context and Special Funding Situation

Historically, the TRS plan has been a cost-sharing plan, while originally, PERS was an agent-multiple-employer plan. In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from a DB agent-multiple-employer plan to a DB cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate for both plans, established a state funded “on-behalf” contribution (subject to funding availability), and required that employer contributions be calculated against all PERS/TRS eligible wages, including wages paid to participants of the PERS Tier IV/TRS Tier III defined contribution plans described later in these notes. The Alaska Legislature has the power and authority to change the aforementioned statute through the legislative process.

Alaska Statutes 14.25.085 and 39.35.280 require the State of Alaska to contribute to the Plan an amount such that, when combined with the employer contribution, is sufficient to pay each Plans’ past service liability contribution rate as adopted by the Alaska Retirement Management Board (ARM Board). As such, both Plans are considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows of resources, and disclosures on this basis.

The District recorded the related on-behalf contributions as revenue and expense or expenditures as prescribed by GAAP, pursuant to the relevant basis of accounting based on fund type.

Employee Contribution Rates

District PERS employees are required to contribute 6.75% of their annual covered salary (9.60% for employees on a nine-month payment contract). Teachers and other certificated employees are required to contribute 8.65% of their annual covered salary to TRS.

Employer and Other Contribution Rates

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

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, the amount calculated for the statutory employer effective contribution rate is 22% of eligible wages for PERS and 12.56% of eligible wages for TRS, subject to a wage floor, and other termination events. These rates are calculated on all PERS/TRS participating wages, including those wages attributable to employees in the DC plan. Contributions derived from the DC employee payroll is referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

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. 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 change results in a lower ARM Board Rates than previously adopted.

State Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statute requires the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the government-wide financial statements, the on-behalf amounts reflect revenue and expense only during the measurement period in which the Plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expense recognition.

Contribution rates for the year ended June 30, 2021 were determined in the June 30, 2019 actuarial valuations. The District's contribution rates for the 2021 fiscal year were as follows:

<i>PERS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	14.57%	26.58%	8.85%
Postemployment healthcare (ARHCT)	7.43%	4.27%	-%
Total Contribution Rates	22.00%	30.85%	8.85%

<i>TRS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	5.65%	27.07%	17.91%
Postemployment healthcare (ARHCT)	6.91%	3.4%	-%
Total Contribution Rates	12.56%	30.47%	17.91%

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

In 2021, the District was credited with the following contributions to the pension plans:

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>PERS</i>		
Employer contributions (including DBUL)	\$ 108,668	\$ 116,943
Nonemployer contributions (on-behalf)	78,871	93,864
Total Contributions	\$ 187,539	\$ 210,807

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>TRS</i>		
Employer contributions (including DBUL)	\$ 173,571	\$ 136,269
Nonemployer contributions (on-behalf)	604,491	601,793
Total Contributions	\$ 778,062	\$ 738,062

In addition, employee contributions to the Plans totaled \$21,560 for PERS and \$159,067 for TRS during the District's fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the District were as follows:

	PERS	TRS
District's proportionate share of NPL	\$ 2,057,097	\$ 3,316,529
State's proportionate share of NPL associated with the District	853,778	5,757,512
Total Net Pension Liability	\$ 2,910,875	\$ 9,074,041

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 to calculate the net pension liability as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, including the State, actuarially determined. At the June 30, 2020 measurement date, the District's proportion for PERS was 0.00035 percent, which was an increase of 0.00003 percent from its proportion measured as of June 30, 2019. At the June 30, 2020 measurement date, the District's proportion for TRS was 0.00163 percent, which was a decrease of 0.00011 from its proportion measured as of June 30, 2019.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

For the year ended June 30, 2021, the District recognized pension expense of \$458,676 for PERS and \$707,782 for TRS. In addition, the District recognized on-behalf revenue of \$110,334 and \$511,417 for support provided by the State for PERS and TRS, respectively. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<i>PERS</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 6,526	\$ -
Net difference between projected and actual earnings on pension plan investments	83,724	-
Changes in proportion and differences between District contributions and proportionate share of contributions	25,141	-
District contributions subsequent to the measurement date	116,943	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 232,334	\$ -
<hr/>		
<i>TRS</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,778	\$ -
Net difference between projected and actual earnings on pension plan investments	228,537	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(88,476)
District contributions subsequent to the measurement date	136,269	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 368,584	\$ (88,476)

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The \$116,943 for PERS and \$136,269 for TRS reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<i>Year Ending June 30,</i>	<i>PERS</i>	<i>TRS</i>
2022	\$ 33,146	\$ (82,125)
2023	29,443	80,729
2024	31,121	85,906
2025	21,681	59,329
Total Amortization	\$ 115,391	\$ 143,839

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020:

Actuarial cost method	Entry age normal
Amortization method	Unfunded accrued actuarial liability, level percent of pay basis
Inflation	2.50% per year
Salary increases	Range from 6.75% to 2.75% based on service.
Allocation methodology	Amounts for the June 30, 2020 measurement date were allocated to employers based on the present value of contributions for fiscal years 2022 to 2039 to the Plan, as determined by projections based on the June 30, 2019 valuation. The liability is expected to go to zero at 2039.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (PERS); and 93% of male and 90% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (TRS). Deaths are assumed to be occupational 40% of the time (PERS) and 15% of the time (TRS).

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The actuarial assumptions used in the June 30, 2019 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from defined benefit pension plan assets.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a 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 by adding expected inflation. Best estimates of arithmetic rates of return, excluding the inflation component of 2.36%, for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	26%	6.24 %
Global equity (non-U.S.)	18%	6.67 %
Aggregate bonds	24%	(0.16)%
Opportunistic	8%	3.01 %
Real assets	13%	3.82 %
Private equity	11%	10.00 %
Cash equivalents	-%	(1.09)%

Discount Rate

The discount rate used to measure the total pension liability was 7.38%. This discount rate used did not change from the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.38%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

<i>PERS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net pension liability	0.00035%	\$ 2,674,661	\$ 2,057,097	\$ 1,539,133

<i>TRS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net pension liability	0.00163%	\$ 4,654,127	\$ 3,316,529	\$ 2,191,611

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV or TRS Tier III, both DC plans. These Plans are administered by the State of Alaska, Department of Administration in conjunction with the DB plans noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The Alaska Retirement Management Board may also amend contribution requirements. Included in the Plans are individual pension accounts, a retiree medical insurance plan and a separate Health Reimbursement Arrangement account that will help retired members pay medical premiums and other eligible medical expenses not covered by the medical plan. These Plans are included in the comprehensive annual financial reports for PERS and TRS, and at the following website, as noted above. <http://doa.alaska.gov/drj>.

Contributions to the DC plans consist solely of employer and employee contributions with no special funding or other nonemployer contributions. In addition, actual remittances to the PERS system require that the District contribute at 22%. Actual remittances to the TRS system require that the District contribute at 12.56%. After deducting the DC plan contributions (and related OPEB contributions), the remaining remittance (the DBUL) is deposited into the DB plan as noted earlier.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Benefit Terms

Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the Plan. Such forfeitures were applied in the year ended June 30, 2021 to cover a portion of the District's employer match contributions. For the year ended June 30, 2021, forfeitures reduced pension expense by \$4,307.

Employee Contribution Rate

Employees are required to contribute 8% of their annual covered salary for both PERS and TRS. This amount goes directly to the individual's account.

Employer Contribution Rate

For the year ended June 30, 2021, the District was required to contribute 5% of covered salary into the Plan for PERS and 7% of covered salary for TRS.

The District and employee contributions to PERS for pensions for the year ended June 30, 2021 were \$41,137 and \$65,820, respectively. The District and employee contributions to TRS for pensions for the year ended June 30, 2021 were \$121,153 and \$138,460, respectively. The District contribution amount was recognized as pension expense/expenditures.

(c) Defined Benefit OPEB Plans

As part of its participation in PERS and TRS, the District participates in the following cost-sharing multiple-employer defined benefit OPEB plans: Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP) and Occupational Death and Disability Plan (ODD).

The ARHCT, a healthcare trust fund, provides major medical coverage to retirees of the DB plans. The ARHCT is self-funded and self-insured. The ARHCT was closed to all new members effective July 1, 2006. Benefits vary by Tier level. The RMP provides major medical coverage to retirees of the PERS DC Plan (Tier IV) and TRS DC Plan (Tier III). The RMP is self-insured. Members are not eligible to use the Plan until they have at least 10 years of service and are Medicare age eligible. The ODD provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within PERS and TRS. The Plans are administered by the State of Alaska, Department of Administration. The OPEB plans are included in the comprehensive annual financial reports for PERS and TRS, at the following website, as noted above. <http://doa.alaska.gov/dr>.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Employer Contribution Rate

Employer contribution rates are actuarially determined and adopted by and may be amended by the Board. Employees do not contribute.

Employer contribution rates for the year ended June 30, 2021 were as follows

	PERS	TRS
Alaska Retiree Healthcare Trust	-%	-%
Retiree Medical Plan	1.27%	0.93%
Occupational Death and Disability Benefits	0.31%	0.08%
Total Contribution Rates	1.58%	1.01%

In 2021, the District was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>PERS</i>		
Employer contributions - ARHCT	\$ 43,334	\$ 19,745
Employer contributions - RMP	10,768	10,449
Employer contributions - ODD	2,121	2,551
Total Contributions	\$ 56,223	\$ 32,745

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>TRS</i>		
Employer contributions - ARHCT	\$ 97,918	\$ 127,502
Employer contributions - RMP	13,975	16,096
Employer contributions - ODD	1,026	1,385
Total Contributions	\$ 112,919	\$ 144,983

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

OPEB Liabilities, OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liabilities (NOL) and net OPEB assets (NOA) that reflected a reduction for State OPEB support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total were as follows:

	PERS	TRS
District's proportionate share of NOL - ARHCT	\$ 157,649	\$ -
District's proportionate share of NOL - RMP	4,282	-
Total District's Proportionate Share of NOL	\$ 161,931	\$ -
	PERS	TRS
District's proportionate share of NOA - ARHCT	\$ -	\$ (581,896)
District's proportionate share of NOA - RMP	-	(30,902)
District's proportionate share of NOA - ODD	(13,184)	(13,441)
Total District's Proportionate Share of NOA	\$ (13,184)	\$ (626,239)
State's proportionate share of the ARHCT NOA associated with the District	(65,482)	(1,014,515)
Total Net OPEB Assets	\$ (78,666)	\$ (1,640,754)

The total OPEB liabilities (assets) for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 to calculate the net OPEB liabilities (assets) as of that date. The District's proportion of the net OPEB liabilities (assets) is based on a projection of the District's long-term share of contributions to the OPEB plans relative to the projected contributions of all participating entities, actuarially determined.

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

<i>PERS</i>	June 30, 2019 Measurement Date Employer Proportion	June 30, 2020 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB liabilities (assets):			
ARHCT	0.03222%	0.00035%	(0.03187)%
RMP	0.06206%	0.00060%	(0.06146)%
ODD	0.04934%	0.00048%	(0.04886)%

<i>TRS</i>	June 30, 2019 Measurement Date Employer Proportion	June 30, 2020 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB liabilities (assets):			
ARHCT	0.17352%	0.00163%	(0.17189)%
RMP	0.31674%	0.00313%	(0.31361)%
ODD	0.31703%	0.00312%	(0.31391)%

For the year ended June 30, 2021, the District recognized OPEB expense of \$(124,024) for PERS and \$(710,486) for TRS. Of these amounts, \$42,139 for PERS and \$612,658 for TRS was recorded for on-behalf revenue and expense for support provided by the ARHCT plans. OPEB expense and on-behalf revenue for the year ended is listed by plan in the table below:

<i>PERS</i>	OPEB expense	On-behalf revenue
ARHCT	\$ (148,435)	\$ (42,139)
RMP	20,828	-
ODD	3,583	-
Total	\$ (124,024)	\$ (42,139)

<i>TRS</i>	OPEB expense	On-behalf revenue
ARHCT	\$ (735,790)	\$ (612,658)
RMP	24,223	-
ODD	1,081	-
Total	\$ (710,486)	\$ (612,658)

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Outflows of Resources:				
Difference between expected and actual experience	\$ -	\$ 22	\$ -	\$ 22
Changes in assumptions	-	6,013	-	6,013
Difference between projected and actual investment earnings	63,253	1,917	452	65,622
Changes in proportion and differences between District contributions and proportionate share of contributions	3,703	214	1,745	5,662
District contributions subsequent to the measurement date	19,745	10,449	2,551	32,745
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 86,701	\$ 18,615	\$ 4,748	\$ 110,064

<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (12,647)	\$ (920)	\$ (4,423)	\$ (17,990)
Changes in assumptions	(109,890)	(11,069)	(193)	(121,152)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(444)	(675)	(1,119)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (122,537)	\$ (12,433)	\$ (5,291)	\$ (140,261)

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Amounts reported as deferred outflows of resources related to OPEB plans resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>PERS</i>	ARHCT	RMP	ODD	Total
Year Ending June 30,				
2022	\$ (119,343)	\$ (506)	\$ (523)	\$ (120,372)
2023	22,514	(123)	(416)	21,975
2024	24,174	(130)	(413)	23,631
2025	17,074	(276)	(449)	16,349
2026	-	(738)	(563)	(1,301)
Thereafter	-	(2,494)	(730)	(3,224)
Total Amortization	\$ (55,581)	\$ (4,267)	\$ (3,094)	\$ (62,942)

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>TRS</i>	ARHCT	RMP	ODD	Total
Deferred Outflows of Resources:				
Difference between expected and actual experience	\$ -	\$ 6,569	\$ -	\$ 6,569
Changes in assumptions	-	4,829	-	4,829
Difference between projected and actual investment earnings	112,473	3,562	333	116,368
Changes in proportion and differences between District contributions and proportionate share of contributions	30,863	1,626	1,602	34,091
District contributions subsequent to the measurement date	127,502	16,096	1,385	144,983
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 270,838	\$ 32,682	\$ 3,320	\$ 306,840

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

<i>TRS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (15,604)	\$ (2,339)	\$ (1,499)	\$ (19,442)
Changes in assumptions	(183,059)	(26,792)	(12)	(209,863)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(2,914)	(2,412)	(5,326)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (198,663)	\$ (32,045)	\$ (3,923)	\$ (234,631)

Amounts reported as collective deferred outflows of resources related to OPEB plans resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>TRS</i>	ARHCT	RMP	ODD	Total
Year Ending June 30,				
2022	\$ (168,079)	\$ (1,978)	\$ (295)	\$ (170,352)
2023	39,918	(1,229)	(199)	38,490
2024	42,701	(1,240)	(194)	41,267
2025	30,133	(1,528)	(224)	28,381
2026	-	(2,384)	(311)	(2,695)
Thereafter	-	(7,100)	(765)	(7,865)
Total Amortization	\$ (55,327)	\$ (15,459)	\$ (1,988)	\$ (72,774)

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Actuarial Assumptions

The total OPEB liability for each plan for the measurement period ended June 30, 2020 was determined by actuarial valuations as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2020:

Actuarial cost method	Entry age normal
Amortization method	Unfunded accrued actuarial liability, level percent of pay basis
Inflation	2.50% per year
Salary increases	Graded by service, from 6.75% to 2.75%.
Allocation methodology	Amounts for the June 30, 2020 measurement date were allocated to employers based on the present value of contributions for fiscal years 2022 to 2039 to the Plan, as determined by projections based on the June 30, 2019 valuation. The liability is expected to go to zero at 2039.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (PERS); and 93% of male and 90% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (TRS). Deaths are assumed to be occupational 40% of the time (PERS) and 15% of the time (TRS).
Participation (ARHCT)	100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible. 20% of nonsystem paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation with the following exceptions:

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

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare 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 by adding expected inflation. The best estimates of arithmetic rates of return, excluding the inflation component of 2.36% for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Broad domestic equity	26%	6.24 %
Global equity (non-U.S.)	18%	6.67 %
Aggregate bonds	24%	(0.16)%
Opportunistic	8%	3.01 %
Real assets	13%	3.82 %
Private equity	11%	10.00 %
Cash equivalents	-%	(1.09)%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2020 was 7.38%. This discount rate used did not change from the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the fiduciary net position of each plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability for each plan.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.38%, as well as what the District's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

<i>PERS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00035%	\$ 164,503	\$ 157,649	\$ (424,485)
RMP	0.00060%	\$ 26,526	\$ 4,282	\$ 12,556
ODD	0.00048%	\$ (12,389)	\$ (13,184)	\$ (13,819)

<i>TRS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00163%	\$ (32,079)	\$ (581,896)	\$ (1,035,373)
RMP	0.00313%	\$ 1,666	\$ (30,902)	\$ (55,257)
ODD	0.00312%	\$ (13,463)	\$ (13,441)	\$ (13,434)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the healthcare cost trend rates as summarized in the 2018 actuarial valuation reports as well as what the District's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

<i>PERS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00035%	\$ (455,772)	\$ 157,649	\$ 203,361
RMP	0.00060%	\$ (15,024)	\$ 4,282	\$ 30,541
ODD	0.00048%	\$ n/a	\$ n/a	\$ n/a

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

<i>TRS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00163%	\$ (1,058,839)	\$ (581,896)	\$ 31,069
RMP	0.00313%	\$ (58,622)	\$ (30,902)	\$ 7,239
ODD	0.00312%	n/a	n/a	n/a

OPEB Plan Fiduciary Net Position

Detailed information about each OPEB plan's fiduciary net position is available in the separately issued PERS and TRS financial reports.

(d) Defined Contribution OPEB Plans

PERS and TRS DC Pension Plan participants (PERS Tier IV and TRS Tier III) also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan allows for medical care expense to be reimbursed from individual savings accounts established for eligible persons. The HRA Plan became effective July 1, 2006 at which time contributions by employers began.

Contribution Rate

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". As of July 1, 2020, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,159 per year for each full-time employee, and \$1.38 per hour for part-time employees.

Annual Postemployment Healthcare Cost

In fiscal year 2021, the District contributed \$51,353 in DC OPEB costs to PERS and \$48,758 in DC OPEB costs to TRS. These amounts have been recognized as expense/expenditures.

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

8. Fund Balances

Fund balances, reported for the Districts individual major funds and nonmajor funds in the aggregate on the governmental funds balance sheet are subject to the following constraints:

	General Fund	Food Service Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Funds	Total
Nonspendable:					
Prepaid items	\$ 314,753	\$ -	\$ -	\$ -	\$ 314,753
Inventory	-	5,637	-	-	5,637
Total nonspendable	314,753	5,637	-	-	320,390
Restricted:					
Student activities	-	-	-	9,701	9,701
Scholarship funds	-	-	-	74,599	74,599
Total restricted	-	-	-	84,300	84,300
Assigned:					
Student transportation	-	-	-	60,602	60,602
Student activities	-	-	-	140,212	140,212
Food Service	-	457,282	-	-	457,282
Capital projects	-	-	675,431	-	675,431
Total assigned	-	457,282	675,431	200,814	1,343,228
Unassigned	1,311,894	-	-	-	1,311,894
Total Fund Balances	\$ 1,626,647	\$ 462,919	\$ 675,431	\$ 285,114	\$ 3,050,094

9. Contingencies

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, would become a liability of the General Fund. The District believes that such adjustments, if any, would be immaterial.

The District receives a substantial portion of its revenue from state and local grants and the Petersburg Borough. Significant changes in these revenue sources could have a material effect on the operations of the District.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The District provides services solely to those residents of Petersburg, Alaska and nearby communities within the state-defined District boundaries. Any significant changes in the number of enrolled students could have a material effect on any funding dependent on the number of enrolled students.

COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022. The District is dependent upon its workforce to deliver its services. Developments such as social distancing and shelter-in-place directives will impact the District’s ability to deploy its workforce effectively. While expected to be temporary, prolonged workforce disruptions may negatively impact the District’s services. Furthermore, adverse economic effects of the COVID-19 outbreak may decrease the District’s student enrollment which could result in decrease in Federal and state funding.

Although the District cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the District’s results of future operations, financial position, and liquidity in fiscal year 2022.

On March 27, 2020 President Trump signed into law the “Coronavirus Aid, Relief and Economic Security (CARES) Act.” The CARES Act, among other things, appropriated funds for the Coronavirus Relief Fund to be used to make payments for specified uses to States and certain local governments. It also appropriated certain relief funds, for which the District was eligible. At the time of this report, \$60,493 was awarded through the Elementary and Secondary School Emergency Relief Fund (ESSERF). The district had spent all awarded ESSERF monies by the end of fiscal year 2021. An additional \$81,781 was awarded through the Governor’s Emergency Education Relief Fund (GEERF). The district spent all awarded monies in fiscal year 2021. In July 2020, the District was awarded \$700,411 from the Borough’s CARES Act Funds; all monies were used for eligible expenditures in fiscal year 2021.

The School District will continue to examine the impact that the CARES Act may have. Currently, the school district is unable to determine the full impact that the CARES Act will have on the district’s financial condition, results of operations or liquidity.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

10. Risk Management

The District faces a considerable number of risks of loss, including: (a) damage to and loss to property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) worker's compensation; i.e., employee injuries, and (f) medical insurance costs of employees.

Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs. The District participates in the Alaska Public Entity Insurance (APEI) which provides insurance coverage for property, general liability, and worker's compensation. APEI is a public entity risk pool organized to share risks among its members. The APEI's 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 or at the discretion of the Board.

Supplemental contributions are based on each member's annual deposit contribution in comparison to the aggregate annual deposit contributions of all members. No supplemental contributions have been assessed for the last several years. The District has no coverage for environmental damages.

11. New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several new accounting standards with upcoming implementation dates (effective dates are adjusted for the issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance). The following new accounting standards were implemented by the District for 2021 reporting:

GASB Statement No. 84 - Fiduciary Activities - Effective for year-end June 30, 2021. This Statement addresses criteria for identifying and reporting fiduciary activities. See Footnote 12 for a detailed explanation of the impacts of this Standard on the District's financial statements.

GASB Statement No. 90 - Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61 - Effective for year-end June 30, 2021. This Statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria. This does not impact the District in FY21.

The Governmental Accounting Standards Board has issued several new accounting standards with upcoming implementation dates (effective dates adjusted for the issuance of GASB 95). Management has not fully evaluated the potential effects of these statements, and actual impacts have not yet been determined. The statements are as follows:

GASB Statement No. 87 - Leases - Effective for year-end June 30, 2022, This Statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period - Effective for year-end June 30, 2022. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB Statement No. 91 - Conduit Debt Obligations - Effective for year-end June 30, 2023. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This Statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.

GASB Statement No. 92 - Omnibus 2020 - Provisions of this Statement related to the effective date of Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The effective date for all other provisions of the Statement are to be implemented for year-end June 30, 2022. This Statement addresses a variety of topics such as leases, the applicability of Statement No. 73 and Statement No. 74 for reporting assets accumulated for postemployment benefits, the applicability of Statement No. 84 to postemployment benefit arrangements, the measurements of liabilities and assets related to asset retirement obligations in a government acquisition, reporting of public entity risk pools, referencing to nonrecurring fair value measurements, and terminology used to refer to derivative instruments.

GASB Statement No. 93 - Replacement of Interbank Offered Rates - The provisions of this Statement, except for paragraph 11b, 13 and 14, are required to be implemented for year-end June 30, 2021. The requirements in paragraph 11b, 13 and 14 are required to be implemented for year-end June 30, 2022. This Statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

GASB Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements - Effective for year-end June 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and also provides guidance for accounting and financial reporting for availability payment arrangements (APA).

GASB Statement No. 96 - Subscription-Based Information Technology Arrangements - Effective for year-end June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement, among other things, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability, provides capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA.

GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - Effective for year-end June 30, 2022, except the portion of the pronouncement related to component unit criteria, which is effective for year-end June 30, 2020. This statement modifies certain guidance contained in Statement No. 84 and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

12. Change in Accounting Principle

In 2021, the District adopted the provisions of GASB Statement No. 84 *Fiduciary Activities*, which, among other accounting and reporting criteria, requires the District to address criteria for identifying and reporting fiduciary activities, as of the beginning of the District’s fiscal year. The District has determined the Student Activity Agency Fund reported in 2020 will now be reported as the Student Activity Special Revenue Fund. As a result of the implementation of this statement, the District has recorded an opening balance adjustment to reflect opening balance governmental funds fund balance and net position as follows:

	Opening Net Position, as Originally Presented	Change in Accounting Principal Adjustment	Opening Net Position, as Restated
Governmental Activities	\$ 532,378	\$ 145,403	\$ 677,781
	Opening Fund Balance, as Originally Presented	Change in Accounting Principal Adjustment	Opening Fund Balance, as Restated
Governmental Funds	\$ 2,613,792	\$ 145,403	\$ 2,759,195

Required Supplementary Information

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget		Actual	Variance
	Original	Final		With Final Budget
Revenues				
Local sources	\$ 1,971,204	\$ 1,997,664	\$ 2,010,285	\$ 12,621
State of Alaska	6,861,054	6,725,698	6,689,142	(36,556)
Total Revenues	8,832,258	8,723,362	8,699,427	(23,935)
Expenditures				
Instruction	3,818,139	3,772,569	3,732,542	40,027
Special education instruction	1,155,245	1,133,033	1,112,631	20,402
Support services - students	321,736	341,399	280,270	61,129
Support services - instruction	692,084	716,143	724,567	(8,424)
School administration	356,497	308,397	308,221	176
School administration support services	251,749	231,084	234,972	(3,888)
District administration	331,400	337,505	332,740	4,765
District administration support services	283,566	265,624	265,039	585
Operations and maintenance of plant	1,146,266	1,175,571	1,114,128	61,443
Student activities	370,516	297,252	298,428	(1,176)
Total Expenditures	8,727,198	8,578,577	8,403,538	175,039
Excess of Revenues Over Expenditures	105,060	144,785	295,889	151,104
Other Financing Sources				
Transfers to capital projects	-	(150,000)	(150,000)	-
Net Change in Fund Balance	\$ 105,060	\$ (5,215)	145,889	\$ 151,104
Fund Balance, beginning of year			<u>1,480,758</u>	
Fund Balance, end of year			<u>\$ 1,626,647</u>	

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Food Service Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual

<i>Year Ended June 30, 2021</i>	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 2,378	\$ 2,378	\$ -
Federal sources	582,175	582,175	-
Total Revenues	584,553	584,553	-
Expenditures			
Food service	476,024	475,730	294
Excess of Revenues Over Expenditures	108,529	108,823	294
Other Financing Sources - transfers in	-	896	896
Net Change in Fund Balance	<u>\$ 108,529</u>	109,719	<u>\$ 1,190</u>
Fund Balance, beginning of year		<u>353,200</u>	
Fund Balance, end of year		<u>\$ 462,919</u>	

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Public Employees' Retirement System - Pension Plan
Schedule of the District's Proportionate Share of the Net Pension Liability

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.03486%	0.03210%	0.03887%	0.03841%	0.04741%	0.04618%	0.02358%
District's Proportionate Share of the Net Pension Liability	\$ 2,057,097	\$ 1,756,981	\$ 1,931,620	\$ 1,985,572	\$ 2,649,754	\$ 2,239,935	\$ 1,099,654
State of Alaska Proportionate Share of the Net Pension Liability	853,778	697,437	557,581	740,885	336,853	600,616	1,043,293
Total Net Pension Liability	\$ 2,910,875	\$ 2,454,418	\$ 2,489,201	\$ 2,726,457	\$ 2,986,607	\$ 2,840,551	\$ 2,142,947
District's Covered Payroll	1,144,346	1,138,871	1,111,864	1,121,141	1,071,115	1,073,055	2,142,947
District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	179.76%	154.27%	173.73%	177.10%	247.38%	208.74%	51.32%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	61.61%	63.42%	65.19%	63.37%	59.55%	63.96%	63.37%

Schedule of District Contributions

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 116,943	\$ 108,668	\$ 117,591	\$ 129,522	\$ 110,025	\$ 97,320	\$ 97,419
Contributions Relative to the Contractually Required Contribution	116,943	108,668	117,591	129,522	110,025	97,320	97,419
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	1,082,033	1,144,346	1,138,871	1,111,864	1,121,141	1,071,115	1,073,055
Contributions as a Percentage of Covered Payroll	10.81%	9.50%	10.33%	11.65%	9.81%	9.09%	9.08%

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Teachers' Retirement System - Pension Plan
Schedule of the District's Proportionate Share of the Net Pension Liability

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.16313%	0.17371%	0.17071%	0.16272%	0.18109%	0.16425%	0.07315%
District's Proportionate Share of the Net Pension Liability	\$ 3,316,529	\$ 3,254,783	\$ 3,267,931	\$ 3,297,713	\$ 4,134,925	\$ 3,055,795	\$ 2,193,669
State of Alaska Proportionate Share of the Net Pension Liability	5,757,512	4,816,886	4,860,590	5,755,371	4,912,845	4,890,196	10,803,531
Total Net Pension Liability	\$ 9,074,041	\$ 8,071,669	\$ 8,128,521	\$ 9,053,084	\$ 9,047,770	\$ 7,945,991	\$ 12,997,200
District's Covered Payroll	3,320,679	3,392,700	3,341,983	3,306,207	3,284,085	3,100,117	3,244,619
District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	99.88%	95.93%	97.78%	99.74%	125.91%	98.57%	67.61%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.81%	74.68%	74.09%	72.39%	68.40%	73.82%	55.70%

Schedule of District Contributions

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 136,269	\$ 173,571	\$ 189,249	\$ 203,759	\$ 179,601	\$ 173,758	\$ 178,117
Contributions Relative to the Contractually Required Contribution	136,269	173,571	189,249	203,759	179,601	173,758	178,117
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	3,575,921	3,320,679	3,392,700	3,341,983	3,306,207	3,284,085	3,100,117
Contributions as a Percentage of Covered Payroll	3.81%	5.23%	5.58%	6.10%	5.43%	5.29%	5.75%

See accompanying notes to Required Supplementary Information.

**Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)**

**Public Employees' Retirement System - OPEB Plans
Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)**

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.03481%	0.03222%	0.03882%	0.03844%	0.06037%	0.06206%	0.06525%	0.06164%	0.04836%	0.04934%	0.06525%	0.06164%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ 157,649	\$ 47,808	\$ 398,362	\$ 324,763	\$ 4,282	\$ 14,848	\$ 8,303	\$ 3,215	\$ (13,184)	\$ (11,963)	\$ (12,672)	\$ (8,746)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(65,482)	18,961	115,881	121,512	-	-	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ 92,167	\$ 66,769	\$ 514,243	\$ 446,275	\$ 4,282	\$ 14,848	\$ 8,303	\$ 3,215	\$ (13,184)	\$ (11,963)	\$ (12,672)	\$ (8,746)
District's Covered Payroll	328,573	364,023	416,856	\$441,738	815,772	774,848	695,028	679,402	815,772	774,848	695,028	679,402
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	47.98%	13.13%	95.56%	73.52%	0.52%	1.92%	1.19%	0.47%	-1.62%	-1.54%	-1.82%	-1.29%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	106.15%	98.13%	88.12%	89.68%	95.23%	83.17%	88.71%	93.98%	283.80%	297.43%	270.62%	212.97%

Schedule of District Contributions

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
Contractually Required Contributions	\$ 19,745	\$ 43,334	\$ 42,417	\$ 36,876	\$ 10,449	\$ 10,768	\$ 7,283	\$ 7,159	\$ 2,551	\$ 2,121	\$ 2,015	\$ 1,112
Contributions Relative to the Contractually Required Contribution	\$ 19,745	\$ 43,334	\$ 42,417	\$ 36,876	\$ 10,449	\$ 10,768	\$ 7,283	\$ 7,159	\$ 2,551	\$ 2,121	\$ 2,015	\$ 1,112
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 259,286	\$ 328,573	\$ 364,023	\$ 416,856	\$ 822,747	\$ 815,772	\$ 774,848	\$ 695,028	\$ 822,747	\$ 815,772	\$ 774,848	\$ 695,028
Contributions as a Percentage of Covered Payroll	7.615%	13.19%	11.65%	8.85%	1.270%	1.32%	0.94%	1.03%	0.310%	0.26%	0.26%	0.16%

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Teachers' Retirement System - OPEB Plans
Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.16266%	0.17352%	0.17038%	0.16215%	0.31325%	0.31674%	0.34303%	0.23388%	0.31221%	0.31703%	0.34303%	0.23388%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (581,896)	\$ (265,174)	\$ 529,775	\$ 298,239	\$ (30,902)	\$ (12,150)	\$ (10,970)	\$ (11,086)	\$ (13,441)	\$ (12,748)	\$ (12,027)	\$ (7,643)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(1,014,515)	(394,714)	789,954	523,636	-	-	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ (1,596,411)	\$ (659,888)	\$ 1,319,729	\$ 821,875	\$ (30,902)	\$ (12,150)	\$ (10,970)	\$ (11,086)	\$ (13,441)	\$ (12,748)	\$ (12,027)	\$ (7,643)
District's Covered Payroll	2,038,572	2,155,827	2,266,865	2,384,326	1,282,108	1,236,874	1,075,117	921,880	1,282,108	1,236,874	1,075,117	921,880
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-28.54%	-12.30%	23.37%	12.51%	-2.41%	-0.98%	-1.02%	-1.20%	-1.05%	-1.03%	-1.12%	-0.83%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	113.78%	105.50%	90.23%	93.75%	125.59%	110.03%	109.56%	118.16%	931.08%	1409.77%	1304.81%	1342.59%

Schedule of District Contributions

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
Contractually Required Contributions	\$ 127,502	\$ 97,918	\$ 92,990	\$ 100,684	\$ 16,096	\$ 13,975	\$ 9,771	\$ 9,784	\$ 1,385	\$ 1,026	\$ 990	\$ -
Contributions Relative to the Contractually Required Contribution	\$ 127,502	\$ 97,918	\$ 92,990	\$ 100,684	\$ 16,096	\$ 13,975	\$ 9,771	\$ 9,784	\$ 1,385	\$ 1,026	\$ 990	\$ -
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 1,845,170	\$ 2,038,572	\$ 2,155,827	\$ 2,266,865	\$ 1,730,751	\$ 1,282,108	\$ 1,236,874	\$ 1,075,117	\$ 1,730,751	\$ 1,282,108	\$ 1,236,874	\$ 1,075,117
Contributions as a Percentage of Covered Payroll	6.910%	4.80%	4.31%	4.44%	0.930%	1.09%	0.79%	0.91%	0.080%	0.08%	0.08%	0.00%

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Required Supplementary Information
June 30, 2021

1. Budgetary Comparison Schedules

The budgetary comparison schedules are presented on the modified accrual basis of accounting. Thru the Cultural Lens Grant Special Revenue Fund and DHSS Keep School Operating Safely Special Revenue Fund do not have a legally adopted budget. As such, the budgetary comparison schedule is not presented.

2. Public Employees' Retirement System and Teachers' Retirement System - Pension Plan

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

These tables are presented based on the Plan measurement date. For June 30, 2021, the Plan measurement date is June 30, 2020.

Changes in Assumptions:

The actuarial assumptions used in the June 30, 2019 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from defined benefit pension plan assets.

In 2020, the discount rate was lowered from 8% to 7.38%.

Amounts reported reflect a change in assumptions between 2016 and 2017 in the method of allocating the net pension liability from actual contributions to present value of projected future contributions.

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

These tables are based on the District's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

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.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Required Supplementary Information, continued
June 30, 2021

3. Public Employees' Retirement System and Teachers' Retirement System - OPEB Plans

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

These tables are presented based on the Plan measurement date. For June 30, 2021, the Plan measurement date is June 30, 2020.

Changes in Assumptions:

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020.
3. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax.
4. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid for postretirement healthcare plan assets.

In 2020, the discount rate was lowered from 8% to 7.38%.

In 2020, an Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in largest projected subsidies to offset the cost of prescription drug coverage.

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

These tables are based on the District's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

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.

This page intentionally left blank.

DRAFT

Additional Supplementary Information

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources:			
District appropriation	\$ 1,800,000	\$ 1,800,000	\$ -
E-rate	116,964	116,964	-
Student activity revenue	30,000	37,161	7,161
Interest income	700	587	(113)
Other	50,000	55,573	5,573
Total local sources	1,997,664	2,010,285	12,621
State of Alaska:			
TRS on-behalf	658,165	601,793	(56,372)
PERS on-behalf	74,048	93,864	19,816
Foundation	5,971,539	5,971,539	-
Other State revenue	21,946	21,946	-
Total State of Alaska	6,725,698	6,689,142	(36,556)
Total Revenues	8,723,362	8,699,427	(23,935)
Expenditures			
Instruction:			
Salaries:			
Certificated	2,178,852	2,183,084	(4,232)
Noncertificated	31,480	32,339	(859)
Employee benefits	1,305,137	1,268,026	37,111
Professional and technical services	11,700	11,188	512
Staff travel	1,500	1,867	(367)
Student travel	3,000	1,010	1,990
Other purchased services	6,300	2,959	3,341
Supplies, materials and media	217,900	210,792	7,108
Other expenditures	16,700	21,277	(4,577)
Total instruction	3,772,569	3,732,542	40,027
Special education instruction:			
Salaries:			
Certificated	305,226	306,704	(1,478)
Noncertificated	377,151	362,440	14,711
Employee benefits	414,984	408,133	6,851
Professional and technical services	9,260	9,254	6
Staff travel	8,410	8,310	100
Supplies, materials and media	18,002	17,790	212
Total special education instruction	1,133,033	1,112,631	20,402

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
Support services - students:			
Salaries:			
Certificated	\$ 147,786	\$ 146,301	\$ 1,485
Noncertificated	35,022	32,390	2,632
Employee benefits	152,391	96,644	55,747
Supplies, materials and media	6,200	4,935	1,265
Total support services - students	341,399	280,270	61,129
Support services - instruction:			
Salaries:			
Certificated	168,195	169,581	(1,386)
Noncertificated	48,328	47,397	931
Employee benefits	74,921	74,795	126
Professional and technical services	47,000	47,144	(144)
Utilities services	137,280	138,814	(1,534)
Other purchased services	66,219	66,921	(702)
Insurance and bond premiums	19,000	16,676	2,324
Supplies, materials and media	155,200	163,239	(8,039)
Total support services - instruction	716,143	724,567	(8,424)
School administration:			
Salaries - certificated	179,838	181,038	(1,200)
Employee benefits	119,359	118,511	848
Supplies, materials and media	8,000	7,273	727
Other expenditures	1,200	1,399	(199)
Total school administration	308,397	308,221	176
School administration support services:			
Salaries - noncertificated	116,229	119,502	(3,273)
Employee benefits	100,045	102,783	(2,738)
Utilities services	10,100	8,461	1,639
Supplies, materials and media	4,710	4,226	484
Total school administration support services	231,084	234,972	(3,888)

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
District administration:			
Salaries:			
Certificated	\$ 146,120	\$ 143,442	\$ 2,678
Noncertificated	51,764	51,764	-
Employee benefits	90,651	91,992	(1,341)
Professional and technical services	14,000	15,217	(1,217)
Staff travel	-	125	(125)
Utilities services	2,100	1,389	711
Supplies, materials and media	14,319	10,270	4,049
Other expenditures	18,551	18,541	10
Total district administration	337,505	332,740	4,765
District administration support services:			
Salaries - noncertificated	103,686	102,421	1,265
Employee benefits	55,174	58,096	(2,922)
Professional and technical services	49,400	49,398	2
Insurance and bond premiums	62,864	62,800	64
Supplies, materials and media	1,900	968	932
Other expenditures	9,100	8,942	158
Indirect costs	(16,500)	(17,586)	1,086
Total district administration support services	265,624	265,039	585
Operations and maintenance of plant:			
Salaries - noncertificated	299,200	301,261	(2,061)
Employee benefits	142,742	144,048	(1,306)
Professional and technical services	15,000	12,473	2,527
Utilities services	63,980	62,686	1,294
Energy	303,000	298,770	4,230
Other purchased services	110,000	51,724	58,276
Insurance and bond premiums	92,411	92,411	-
Supplies, materials and media	144,238	145,966	(1,728)
Other expenditures	5,000	4,789	211
Total operations and maintenance of plant	1,175,571	1,114,128	61,443

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
Student activities:			
Salaries:			
Certificated	\$ 90,349	\$ 81,381	\$ 8,968
Noncertificated	29,832	25,706	4,126
Employee benefits	46,669	36,217	10,452
Staff travel	517	517	-
Student travel	80,662	106,168	(25,506)
Utilities services	1,200	1,109	91
Supplies, materials and media	41,384	33,141	8,243
Equipment	-	6,047	(6,047)
Other expenditures	6,639	8,142	(1,503)
Total student activities	297,252	298,428	(1,176)
Total Expenditures	8,578,577	8,403,538	175,039
Excess of Revenues Over Expenditures	144,785	295,889	151,104
Other Financing Sources			
Transfers out	(150,000)	(150,000)	-
Net Change in Fund Balance	\$ (5,215)	145,889	\$ 151,104
Fund Balance, beginning of year		1,480,758	
Fund Balance, end of year		\$ 1,626,647	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Food Service Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 2,378	\$ 2,378	\$ -
Federal grants passed through the State of Alaska	582,175	582,175	-
Total Revenues	584,553	584,553	-
Expenditures			
Food service:			
Salaries - noncertificated	134,246	134,246	-
Employee benefits	78,479	78,479	-
Supplies, materials and media	262,462	262,462	-
Other purchased services	837	543	294
Total Expenditures	476,024	475,730	294
Other Financing Sources			
Transfers in	-	896	896
Net Change in Fund Balance	<u>\$ 108,529</u>	109,719	<u>\$ 1,190</u>
Fund Balance, beginning of year		<u>353,200</u>	
Fund Balance, end of year		<u>\$ 462,919</u>	

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
 Thru the Cultural Lens Grant Special Revenue Fund
 Statement of Revenues, Expenditures, and Changes
 in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources	\$ 401
Expenditures	
Support services - student - supplies, materials and media	401
Total Expenditures	401
Net Change in Fund Balance	-
Fund Balance, beginning of year	-
Fund Balance, end of year	\$ -

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Nonmajor Governmental Special Revenue Funds
Combining Balance Sheet

<i>June 30, 2021</i>	CCDP Health & Wellness Grant	Student Trans- portation	Title VI-B IDEA	Carl Perkins	PHS English Language Arts Carr Grant
Assets					
Cash and investments	\$ -	\$ 60,602	\$ 35	\$ -	\$ 1,329
Accounts receivable	9,350	-	-	13,079	-
Total Assets	\$ 9,350	\$ 60,602	\$ 35	\$ 13,079	\$ 1,329
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 402	\$ -	\$ -	\$ 14	\$ 9
Due to other funds	8,948	-	-	13,065	-
Unearned revenue	-	-	35	-	1,320
Total Liabilities	9,350	-	35	13,079	1,329
Fund Balances					
Restricted	-	-	-	-	-
Assigned	-	60,602	-	-	-
Total Fund Balances	-	60,602	-	-	-
Total Liabilities and Fund Balances	\$ 9,350	\$ 60,602	\$ 35	\$ 13,079	\$ 1,329

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Nonmajor Governmental Special Revenue Funds
Combining Balance Sheet, continued

<i>June 30, 2021</i>	Kito Memorial Trust Scholarship	Erwin Memorial Trust Scholarship	Cold Storage Trust Scholarship	Harris Memorial Trust Scholarship	Jacob T. Memorial Trust Scholarship	Esther Evans Memorial Scholarship	Eric Corl Memorial Scholarship	Student Activity	Totals
Assets									
Cash and investments	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 286,478
Accounts receivable	-	-	-	-	-	-	-	-	22,429
Total Assets	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 308,907
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425
Due to other funds	-	-	-	-	-	-	-	-	22,013
Unearned revenue	-	-	-	-	-	-	-	-	1,355
Total Liabilities	-	-	-	-	-	-	-	-	23,793
Fund Balances									
Restricted	12,353	10,923	25,252	1,414	847	22,166	1,644	9,701	84,300
Assigned	-	-	-	-	-	-	-	140,212	200,814
Total Fund Balances	12,353	10,923	25,252	1,414	847	22,166	1,644	149,913	285,114
Total Liabilities and Fund Balances	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 308,907

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Nonmajor Governmental Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

<i>Year Ended June 30, 2021</i>	Suicide Pre- vention	CCDP Health & Wellness Grant	Student Transpor- tation	Title I-A Basic	Title I-C Migrant Education	COVID-19 Education Stabil- ization	COVID-19 GEERF	Migrant Education Book
Revenues								
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Alaska	27,000	24,875	176,360	-	-	13,876	-	-
Federal grants:								
Passed through State of Alaska	-	-	-	117,821	185,509	-	81,781	3,960
Direct federal grants and contracts	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other sources	-	-	-	-	-	-	-	-
Total Revenues	27,000	24,875	176,360	117,821	185,509	13,876	81,781	3,960
Expenditures								
Instruction	-	-	-	-	-	13,469	39,154	-
Special education instruction	-	-	-	-	-	-	-	-
Support services - students	26,209	24,146	-	114,367	180,071	-	40,230	3,960
Support services - instruction	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	791	729	-	3,454	5,438	407	2,397	-
Student transportation - to and from school	-	-	223,530	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Expendable trust	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Total Expenditures	27,000	24,875	223,530	117,821	185,509	13,876	81,781	3,960
Excess (Deficiency) of Revenues Over Expenditures	-	-	(47,170)	-	-	-	-	-
Other Financing Sources (Uses)								
Transfers in	-	-	60,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	60,000	-	-	-	-	-
Net Change in Fund Balances	-	-	12,830	-	-	-	-	-
Fund Balances, beginning of year, as restated (Note 12)	-	-	47,772	-	-	-	-	-
Fund Balances, end of year	\$ -	\$ -	\$ 60,602	\$ -	\$ -	\$ -	\$ -	\$ -

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Nonmajor Governmental Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

Year Ended June 30, 2021	Title VI-B IDEA	Preschool Disabled	Carl Perkins	Whole Kids Found- ation	Indian Education	Small, Rural School Achieve- ment	Borough CARES Act	PHS English Language Arts Carr Grant
Revenues								
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	343
State of Alaska	-	-	-	-	-	-	-	-
Federal grants:								
Passed through State of Alaska	139,292	1,509	15,000	-	-	-	-	-
Direct federal grants and contracts	-	-	-	-	29,896	17,119	-	-
Other	-	-	-	-	-	-	700,411	-
Other sources	-	-	-	-	-	-	-	-
Total Revenues	139,292	1,509	15,000	-	29,896	17,119	700,411	343
Expenditures								
Instruction	-	-	14,758	-	29,896	-	295,724	-
Special education instruction	135,209	1,465	-	-	-	-	28,045	-
Support services - students	-	-	-	-	-	-	2,080	343
Support services - instruction	-	-	-	-	-	17,119	131,864	-
School administration	-	-	-	-	-	-	27,634	-
District administration	-	-	-	-	-	-	11,920	-
District administration support services	4,083	44	242	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	6,000	-
Operations and maintenance of plant	-	-	-	-	-	-	159,946	-
Food services	-	-	-	-	-	-	37,198	-
Expendable trust	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Total Expenditures	139,292	1,509	15,000	-	29,896	17,119	700,411	343
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(896)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(896)	-	-	-	-
Net Change in Fund Balances	-	-	-	(896)	-	-	-	-
Fund Balances, beginning of year, as restated (Note 12)	-	-	-	896	-	-	-	-
Fund Balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Nonmajor Governmental Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

<i>Year Ended June 30, 2021</i>	Kito Memorial Scholar- ship	Erwin Memorial Scholar- ship	Cold Storage Trust Scholar- ship	Harris Memorial Trust Scholar- ship	Jacob T. Memorial Trust Scholar- ship	Esther Evans Memorial Scholar- ship	Eric Cort Memorial Scholar- ship	Student Activity	Totals
Revenues									
Local sources	\$ 12	\$ 10	\$ 24	\$ 1	\$ 1	\$ 21	\$ 2	\$ -	\$ 414
State of Alaska	-	-	-	-	-	-	-	-	242,111
Federal grants:									
Passed through State of Alaska	-	-	-	-	-	-	-	-	544,872
Direct federal grants and contracts	-	-	-	-	-	-	-	-	47,015
Other	-	-	-	-	-	-	-	-	700,411
Other sources	-	-	-	-	-	-	-	73,240	73,240
Total Revenues	12	10	24	1	1	21	2	73,240	1,608,063
Expenditures									
Instruction	-	-	-	-	-	-	-	-	393,001
Special education instruction	-	-	-	-	-	-	-	-	164,719
Support services - students	-	-	-	-	-	-	-	-	391,406
Support services - instruction	-	-	-	-	-	-	-	-	148,983
School administration	-	-	-	-	-	-	-	-	27,634
District administration	-	-	-	-	-	-	-	-	11,920
District administration support services	-	-	-	-	-	-	-	-	17,585
Student transportation - to and from school	-	-	-	-	-	-	-	-	229,530
Operations and maintenance of plant	-	-	-	-	-	-	-	-	159,946
Food services	-	-	-	-	-	-	-	-	37,198
Expendable trust	-	500	-	-	-	-	-	-	500
Student activities	-	-	-	-	-	-	-	68,730	68,730
Total Expenditures	-	500	-	-	-	-	-	68,730	1,651,152
Excess (Deficiency) of Revenues Over Expenditures	12	(490)	24	1	1	21	2	4,510	(43,089)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	60,000
Transfers out	-	-	-	-	-	-	-	-	(896)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	59,104
Net Change in Fund Balances	12	(490)	24	1	1	21	2	4,510	16,015
Fund Balances, beginning of year, as restated (Note 12)	12,341	11,413	25,228	1,413	846	22,145	1,642	145,403	269,099
Fund Balances, end of year	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 285,114

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Suicide Prevention Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
State of Alaska	\$ 27,000	\$ 27,000	\$ -
Expenditures			
Support services - students:			
Professional and technical services	5,728	5,775	(47)
Other purchased services	5,957	5,957	-
Supplies, material and media	14,524	14,477	47
Total support services - students	26,209	26,209	-
District administration support services - indirect costs	791	791	-
Total Expenditures	27,000	27,000	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
CCDP Health and Wellness Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 24,875	\$ 24,875	\$ -
Expenditures			
Support services - students:			
Salaries:			
Certificated	1,500	1,500	-
Noncertificated	5,400	5,400	-
Employee benefits	924	924	-
Staff travel	610	610	-
Supplies, materials and media	15,712	15,712	-
Total support services - students	24,146	24,146	-
District administration support services - indirect costs	729	729	-
Total Expenditures	24,875	24,875	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Student Transportation Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
State of Alaska	\$ 194,580	\$ 176,360	\$ (18,220)
Expenditures			
Student transportation - to and from school:			
Professional and technical services	211,698	219,745	(8,047)
Other expenditures	5,000	3,785	1,215
Total Expenditures	216,698	223,530	(6,832)
Excess of Revenues Over Expenditures	(22,118)	(47,170)	(11,388)
Other Financing Sources - transfers in	-	60,000	(11,388)
Net Change in Fund Balance	\$ (22,118)	12,830	\$ (25,052)
Fund Balance, beginning of year		<u>47,772</u>	
Fund Balance, end of year		<u>\$ 60,602</u>	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Title I-A Basic Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 117,821	\$ 117,821	\$ -
Expenditures			
Support services - students:			
Salaries -			
certificated	74,842	74,842	-
Employee benefits	37,136	37,136	-
Supplies, materials and media	2,389	2,389	-
Total support services - students	114,367	114,367	-
District administration support services - indirect costs	3,454	3,454	-
Total Expenditures	117,821	117,821	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Title I-C Migrant Education Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 185,509	\$ 185,509	\$ -
Expenditures			
Support services - students:			
Salaries:			
Certificated	46,137	46,137	-
Noncertificated	48,994	49,349	(355)
Employee benefits	42,975	42,357	618
Professional and technical services	14,050	14,320	(270)
Student travel	239	239	-
Supplies, materials and media	27,676	27,669	7
Total support services - students	180,071	180,071	-
District administration support services - indirect costs	5,438	5,438	-
Total Expenditures	185,509	185,509	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
COVID-19 Education Stabilization Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 13,876	\$ 13,876	\$ -
Expenditures			
Instruction:			
Salaries - certificated	10,000	10,000	-
Employee benefits	2,867	2,924	(57)
Supplies, materials and media	602	545	57
Total instruction	13,469	13,469	-
District administration support services - indirect costs	407	407	-
Total Expenditures	13,876	13,876	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

COVID-19 GEERF Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 81,781	\$ 81,781	\$ -
Expenditures			
Instruction - supplies, materials and media	43,790	39,154	4,636
Support services - students:			
Supplies, materials and media	34,214	38,850	(4,636)
Other purchased services	1,380	1,380	-
Total support services - students	35,594	40,230	(4,636)
District administration support services - indirect costs	2,397	2,397	-
Total Expenditures	81,781	81,781	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Migrant Education Book Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 3,690	\$ 3,960	\$ 270
Expenditures			
Support services - students - supplies, materials and media	3,690	3,960	(270)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>-</u>	
Fund Balance, end of year		<u>\$ -</u>	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Title VI-B IDEA Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 139,292	\$ 139,292	\$ -
Expenditures			
Special education instruction:			
Salaries:			
Certificated	45,943	45,943	-
Noncertificated	738	738	-
Employee benefits	14,872	14,872	-
Professional and technical services	71,724	71,724	-
Supplies, materials and media	1,932	1,932	-
Total special education instruction	135,209	135,209	-
District administration support services - indirect costs	4,083	4,083	-
Total Expenditures	139,292	139,292	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Preschool Disabled Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 1,509	\$ 1,509	\$ -
Expenditures			
Special education instruction - supplies, materials and media	1,465	1,465	-
District administration support services - indirect costs	44	44	-
Total Expenditures	1,509	1,509	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Carl Perkins Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 15,000	\$ 15,000	\$ -
Expenditures			
Instruction:			
Salaries - certificated	1,112	1,112	-
Employee benefits	162	162	-
Supplies, materials and media	6,735	6,735	-
Equipment	6,749	6,749	-
Total instruction	14,758	14,758	-
District administration support services - indirect costs	242	242	-
Total Expenditures	15,000	15,000	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Whole Kids Foundation Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	\$ -
Other Financing Uses - transfers out	(896)
Net Change in Fund Balance	(896)
Fund Balance, beginning of year	896
Fund Balance, end of year	\$ -

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Indian Education Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Direct federal grants	\$ 29,896	\$ 29,896	\$ -
Expenditures			
Instruction:			
Salaries - certificated	19,666	19,666	-
Employee benefits	7,802	7,802	-
Supplies, material and media	2,428	2,428	-
Total Expenditures	29,896	29,896	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Small, Rural School Achievement Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Direct federal grants	\$ 17,119	\$ 17,119	\$ -
Expenditures			
Support services - instruction - other expenditures	17,119	17,119	-
Total Expenditures	17,119	17,119	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>-</u>	
Fund Balance, end of year		<u>\$ -</u>	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Borough CARES Act Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the Borough	\$ 700,411	\$ 700,411	\$ -
Expenditures			
Instruction:			
Salaries:			
Certificated	199,863	199,863	-
Noncertificated	5,431	5,431	-
Employee benefits	36,930	36,930	-
Supplies, materials and media	53,500	53,500	-
Total instruction	295,724	295,724	-
Special education - instruction:			
Salaries:			
Certificated	9,028	9,028	-
Noncertificated	15,174	15,174	-
Employee benefits	3,843	3,843	-
Total special education - instruction	28,045	28,045	-
Support services - student:			
Salaries - certificated	1,724	1,724	-
Employee benefits	356	356	-
Total support services - student	2,080	2,080	-
Support services - instruction:			
Salaries:			
Certificated	7,863	7,863	-
Noncertificated	5,218	5,218	-
Employee benefits	1,598	1,598	-
Supplies, materials and media	117,185	117,185	-
Total support services - instruction	131,864	131,864	-
School administration:			
Salaries - certificated	24,075	24,075	-
Employee benefits	3,559	3,559	-
Total school administration	27,634	27,634	-

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Borough CARES Act Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Expenditures, continued			
District administration:			
Salaries - certificated	\$ 10,385	\$ 10,385	\$ -
Employee benefits	1,535	1,535	-
Total district administration	11,920	11,920	-
Operations and maintenance of plant:			
Salaries - noncertificated	19,462	19,462	-
Employee benefits	3,616	3,616	-
Energy	4,354	4,354	-
Other purchased services	5,565	5,565	-
Supplies, materials and media	126,949	126,949	-
Total operations and maintenance of plant	159,946	159,946	-
Student transportation - to and from school - Professional and technical services	6,000	6,000	-
Food services:			
Salaries - noncertificated	19,619	19,619	-
Employee benefits	9,282	9,282	-
Supplies, materials and media	8,297	8,297	-
Total food services	37,198	37,198	-
Total Expenditures	700,411	700,411	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
PHS English Language Arts Carr Grant Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources	\$ 343
Expenditures	
Support services - student - other expenditures	343
Total Expenditures	343
Net Change in Fund Balance	-
Fund Balance, beginning of year	-
Fund Balance, end of year	\$ -

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Kito Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 12
<hr/>	
Net Change in Fund Balance	12
<hr/>	
Fund Balance, beginning of year	12,341
<hr/>	
Fund Balance, end of year	\$ 12,353

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Erwin Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 10
Expenditures	
Expendable trust - scholarship payments	500
Net Change in Fund Balance	(490)
Fund Balance, beginning of year	11,413
Fund Balance, end of year	\$ 10,923

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Cold Storage Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 24
<hr/>	
Net Change in Fund Balance	24
<hr/>	
Fund Balance, beginning of year	25,228
<hr/>	
Fund Balance, end of year	\$ 25,252

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Harris Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 1
<hr/>	
Change in Fund Balance	1
<hr/>	
Fund Balance, beginning of year	1,413
<hr/>	
Fund Balance, end of year	\$ 1,414

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Jacob T. Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 1
Change in Fund Balance	1
Fund Balance, beginning of year	846
Fund Balance, end of year	\$ 847

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Esther Evans Memorial Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 21
Net Change in Fund Balance	21
Fund Balance, beginning of year	22,145
Fund Balance, end of year	\$ 22,166

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Eric Corl Memorial Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 2
Change in Fund Balance	2
Fund Balance, beginning of year	1,642
Fund Balance, end of year	\$ 1,644

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Student Activity Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Other local revenue	73,240
Expenditures	
Student activities - other expenditures	68,730
Total Expenditures	68,730
Net Change in Fund Balance	4,510
Fund Balance, beginning, as restated (Note 12)	145,403
Fund Balance, ending	\$ 149,913

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Capital Project Funds
Combining Balance Sheet

<i>June 30, 2021</i>	Capital Projects	ADA	Carpet Replace- ment	Vehicle Replace- ment	Career Technical Education Equipment	Totals
Assets						
Cash and investments	\$ 216,193	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	\$ 675,479
Total Assets	\$ 216,193	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	675,479
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 48
Total Liabilities	48	-	-	-	-	48
Fund Balances						
Assigned	216,145	271,571	86,000	61,715	40,000	675,431
Total Liabilities and Fund Balances	\$ 216,193	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	\$ 675,479

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Capital Project Funds

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

<i>Year Ended June 30, 2021</i>	Capital Projects	ADA	Carpet Replace- ment	Vehicle Replace- ment	Career Technical Education Equipment	Totals
Revenues						
Local sources	\$ 17,393	\$ -	\$ -	\$ -	\$ -	\$ 17,393
Total Revenues	17,393	-	-	-	-	17,393
Expenditures						
Construction and facilities acquisition	88,100	-	(8,599)	8,599	-	88,100
Total Expenditures	88,100	-	(8,599)	8,599	-	88,100
Excess (Deficiency) of Revenues Over Expenditures						
	(70,707)	-	8,599	(8,599)	-	(70,707)
Other Financing Sources (Uses)						
Transfers in	90,000	-	-	-	-	90,000
Total Other Financing Sources (Uses)	90,000	-	-	-	-	90,000
Net Change in Fund Balances	19,293	-	8,599	(8,599)	-	19,293
Fund Balances, beginning of year	196,852	271,571	77,401	70,314	40,000	656,138
Fund Balances, end of year	\$ 216,145	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	\$ 675,431

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Capital Projects Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources	\$ 17,393
Total Revenues	17,393
Expenditures	
Construction and facilities acquisition - equipment	88,100
Total Expenditures	88,100
Deficiency of Revenues Over Expenditures	(70,707)
Other Financing Sources (Uses)	
Transfer in	90,000
Total Other Financing Sources	90,000
Net Change in Fund Balance	19,293
Fund Balance, beginning of year	196,852
Fund Balance, end of year	\$ 216,145

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
ADA Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Net Change in Fund Balance	\$	-
Fund Balance, beginning of year		271,571
Fund Balance, end of year	\$	271,571

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Carpet Replacement Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Expenditures	
Construction and facilities acquisition - Equipment	\$ (8,599)
Total Expenditures	(8,599)
Net Change in Fund Balance	8,599
Fund Balance, beginning of year	77,401
Fund Balance, end of year	\$ 86,000

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Vehicle Replacement Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Expenditures	
Construction and facilities acquisition - equipment	\$ 8,599
Net Change in Fund Balance	(8,599)
Fund Balance, beginning of year	70,314
Fund Balance, end of year	\$ 61,715

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Career Technical Education Equipment Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Net Change in Fund Balance	\$ -
Fund Balance, beginning of year	40,000
Fund Balance, end of year	\$ 40,000

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Compliance - AS 14.17.505
Year Ended June 30, 2021

Total fund balance - School Operating Fund	\$	1,626,647
less exemptions per 4 AAC 09.160(a):		
Prepaid items		314,753
Fund Balance Subject to 10% Limitation	\$	1,311,894

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	\$	1,311,894	-	15.61%
Current year expenditures	\$	8,403,538		

Note 1: Waiver of 10% Fund Limitation

On March 11, 2020, a Public Health Disaster Emergency was declared under AS 26.23.020. The State of Alaska issued a notice to suspend the requirements of 4 AAC 09.160. Requirement that school districts retain only 10% of their operating funds for the following year will be suspended until June 30, 2025. Petersburg School District has elected to present this schedule.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
U.S. Department of Agriculture				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
Summer Food Service				
Program for Children	10.559	MA 21.039.01	\$ -	\$ 424,748
CARES - Summer Food Service				
Program for Children	10.559	MA 21.039.01	-	77,485
Total for CFDA 10.559			-	502,233
National School Lunch Program - USDA Commodities	10.555	MA 21.039.01	-	16,417
Total Child Nutrition Cluster			-	518,650
State Administrative Expenses for Child Nutrition	10.560	FD 21.PBSD.01	-	2,505
Fresh Fruit & Vegetable Program	10.582	FF 21.PBSD.02	-	24,036
Child and Adult Care Food Program	10.558	MA 21.039.01	-	36,984
Total U.S. Department of Agriculture			-	582,175

U.S. Department of Education

Passed through the State of Alaska, Department of Education and Early Development:

Title I Grants to Local Educational Agencies	84.010	IP 21.PBSD.01	-	81,933
Migrant Education State Grant Program - Title I-C Migrant	84.011	IP 21.PBSD.01	-	185,509
Migrant Education State Grant Program - Migrant Education Book	84.011A	MB 21.PBSD.01	-	3,960
Total for CFDA 84.011			-	189,469
Supporting Effective Instruction State Grants	84.367	IP 21.PBSD.01	-	25,888
Student Support and Academic Enrichment Program	84.424	IP 21.PBSD.01	-	10,000

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2021

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
U.S. Department of Education, continued				
Passed through the State of Alaska, Department of Education and Early Development, continued:				
Special Education Cluster (IDEA):				
Title VI-B IDEA - Special Education Grants to States	84.027	SE 21.PBSD.01	\$ -	\$ 139,292
Special Education Preschool Grants	84.173	SE 21.PBSD.01	-	1,509
Total Special Education Cluster			-	140,801
Carl Perkins, Vocational Education Basic - Career and Technical Education - Basic Grants to States	84.048	EK 21.PBSD.01	-	15,000
COVID-19 - Education Stabilization Fund	84.425C	ER 21.PBSD.01	-	81,781
COVID-19 - Education Stabilization Fund	84.425D	ER 21.PBSD.01	-	13,876
Total for CFDA 84.425			-	95,657
Total U.S. Department of Education				
Passed through the State of Alaska, Department of Education and Early Development			-	558,748
Direct Program:				
Indian Education Grants to Local Educational Agencies	84.060A		-	29,896
Rural Education	84.358A		-	17,119
Total U.S. Department of Education			-	605,763
U.S. Department of Health and Human Service				
Passed through the State of Alaska, Department of Education and Early Development:				
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	CD 21.PBSD.01	-	24,875
Total Expenditures of Federal Awards			\$ -	\$ 1,212,813

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Petersburg School District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Petersburg School District, it is not intended to and does not present the financial position or changes in net position of Petersburg 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 expenditure are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Petersburg School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of State Financial Assistance
Year Ended June 30, 2021

State Agency/ Program Title	Award Number	Total Award Amount	Passed through to Subre- cipients	State Expenditures
Department of Education and Early Development				
Major Program:				
Public School Funding	FY21	\$ 5,971,539	\$ -	\$ 5,971,539
Nonmajor Programs:				
State of Alaska Raffle Fund	FY21	2,236	-	2,236
Pupil Transportation	FY 21	176,360	-	176,360
Suicide Awareness, Prevention and Postvention	SP.21.039.01	27,000	-	27,000
Quality Schools	FY 21	19,710	-	19,710
Total Department of Education and Early Development			-	6,196,845
Department of Administration				
Major Program - TRS Relief	FY 2021	601,793	-	601,793
Nonmajor Program - PERS Relief	FY 2021	93,864	-	93,864
Total Department of Administration			-	695,657
Total State Financial Assistance			\$ -	\$ 6,892,502

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Petersburg School District under programs of the state government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Petersburg School District, it is not intended to and does not present the financial position, or changes in net position of Petersburg School District.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

This page intentionally left blank.

DRAFT

Single Audit Reports

DRAFT



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's 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*

Members of the School Board
Petersburg School District
Petersburg, 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 accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Petersburg School District (the District), a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated XXXX, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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
XXXX, 2021



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on Compliance

Opinions

We have audited Petersburg School District's (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Child Nutrition Cluster Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Opinions section of our report, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the child nutrition cluster major federal program for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Basis for Opinion

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Assistance Listing # 10.555/10.559 Child Nutrition Cluster as described in finding number 2021-001 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the District to comply with the types of compliance requirements applicable to that 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; 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.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the types of 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 the 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 types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 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 types of 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 the District's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with GAAS, *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 the District's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the 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 the 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness 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. Therefore, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified. However, we consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness, and we consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a significant deficiency.

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.

Government Auditing Standards and the Uniform Guidance require the auditor to perform limited procedures on the District's response described in the accompanying *schedule of findings and questioned costs* to the internal control over compliance findings identified in our compliance audit. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The District is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The District's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska
XXXX, 2021



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's 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*

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on Compliance

Opinion on Compliance for Each Major State Program

We have audited Petersburg School District's (the District) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2021. The District's major state programs are identified in the accompanying Schedule of State Financial Assistance.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Basis for Opinion

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; and the audit requirements of *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Our responsibilities under those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the types of 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, state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 types of 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 the District's compliance with the requirements of the state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 the District's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the 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 Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of the 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 state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a 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 have not been 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 Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska
XXXX, 2021

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	___ yes	X no
Significant deficiency(ies) identified?	___ yes	X (none reported)
Noncompliance material to financial statements noted?	___ yes	X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	X yes	___ no
Significant deficiency(ies) identified?	X yes	___ (none reported)

Type of auditor's report issued on compliance for major federal programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)

X yes ___ no

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster	Agency
10.555/10.559	Child Nutrition Cluster	Department of Agriculture

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X yes ___ no

State Financial Assistance

Internal control over major state programs:

Material weakness(es) identified?	___ yes	X no
Significant deficiency(ies) identified?	___ yes	X (none reported)

Type of auditor's report issued on compliance for state major programs:

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 200,000

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2021

**Section II - Financial Statement Findings Required to be Reported in Accordance with
Government Auditing Standards**

There were no findings related to the financial statements which are required to be reported in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

Finding 2021-001 **Noncompliance and Material Weakness in Internal Controls Over
Compliance - Procurement and Suspension and Debarment**

Identification of the federal program

<i>Award Year</i>	<i>Agency and Pass-through Entity</i>	<i>Federal Program Title</i>	<i>Federal Assistance Listing Number</i>	<i>Grant Number</i>
2021	Department of Agriculture - passed through the State of Alaska, Department of Education and Early Development	Child Nutrition Cluster	10.555	MA 21.039.01
2021	Department of Agriculture - passed through the State of Alaska, Department of Education and Early Development	Child Nutrition Cluster	10.559	MA 21.039.01

Criteria or specific requirement In accordance with 2 CFR 200, the District must follow its own procurement policy which conforms to the Uniform Guidance standards. This requires the District to, among other things, ensure that it maintains procurement requisitions and supporting documents reviewed and approved by the appropriate authority, depending on the amount.

Condition There was no evidence to support the procurement rules and procedures applicable to the grant were followed for one contract and the District was not in compliance with the procurement requirements of the program.

Cause Internal controls policies were not in place to ensure the District follows its own procurement requirements for the program.

Effect or Potential Effect The District was not in compliance with the procurement requirement for the program. The District did not go out to bid and instead kept the same vendor from the previous year.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2021

Questioned Costs \$213,045

Context In our testwork for procurement requirements, we noted the District did not follow the procurement policy and did not obtain quotes from other sources for one of the services allocable to the Child Nutrition Cluster Program.

Identification as a repeat finding This is not a repeat finding.

Recommendation We recommend that the controls and processes that have been established be implemented and to ensure the District is following its procurement policy and meeting the Uniform Guidance compliance requirements.

Views of responsible official Management agrees with the finding. The District will follow the Uniform Guidance thresholds that are established for federal programs, as well as follow the District's Board policy. See corrective action plan.

Finding 2021-002 Significant Deficiency in Internal Controls - Eligibility

Identification of the federal program

<i>Award Year</i>	<i>Agency and Pass-through Entity</i>	<i>Federal Program Title</i>	<i>Federal Assistance Listing Number</i>	<i>Grant Number</i>
2021	<i>Department of Agriculture - passed through the State of Alaska, Department of Education and Early Development</i>	<i>Child Nutrition Cluster</i>	10.555	MA 21.039.01
2021	<i>Department of Agriculture - passed through the State of Alaska, Department of Education and Early Development</i>	<i>Child Nutrition Cluster</i>	10.559	MA 21.039.01

Criteria or specific requirement In accordance with 2 CFR 200, the District must establish internal controls to ensure that compliance requirements applicable to the program are followed in accordance with Uniform Guidance. This requires the District to have policies in place to ensure eligibility requirements are met.

Condition The District did not consistently maintain evidence of review of meal count sheets for eligibility requirements for the program.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2021

<i>Cause</i>	Change in personnel and eligibility requirements for the program in 2021 resulted in the District not following its internal control policy.
<i>Effect or Potential Effect</i>	Lack of proper internal controls related to approval of meal count sheets increases the likelihood of not catching errors in counts on inputs in the count sheet.
<i>Questioned Costs</i>	None
<i>Context</i>	In our testwork for eligibility requirements, of the 40 samples pulled, we noted 5 instances where the District did not follow their internal controls of signing meal count sheets for each meal served for the Child Nutrition Cluster Program
<i>Identification as a repeat finding</i>	This is not a repeat finding.
<i>Recommendation</i>	We recommend that steps be taken by the District to ensure meal count sheets are being review and signed to ensure accurate counts.
<i>Views of responsible official</i>	Management agrees with the finding. The Director of Nutrition Services will review meal counts and then send these forms over to the Director of Finance for review and verification. See corrective action plan.

Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.

This page intentionally left blank.

DRAFT

Unaudited Information

DRAFT

Telephone 877-526-7656
Fax 877-526-7656

Petersburg School District
P. O. Box 289
Petersburg, Alaska 99833-0289

Erica Kludt-Painter
Superintendent

Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2021


Contact: Karen Morrison
Director of Finance
201 Charles W Street
Petersburg, AK 99833
877-526-7656 ext. 102
business@pcsd.us

Finding 2020-001 Noncompliance with Procurement Requirements of Uniform Guidance and Significant Deficiency in Internal Controls Over Compliance - Procurement and Suspension and Debarment.

Condition: The District did not complete all of the procurement requirements during FY20 for one of the services allocable to the Special Education Cluster program.

Status: The finding is resolved.

This Summary Schedule of Prior Year Audit Findings has been reviewed and approved by:


Erica Kludt-Painter
Superintendent

As part of the larger community, Petersburg schools will provide a safe and orderly environment for teaching and learning that promotes continuous improvement and will advocate for the highest educational opportunities for all students.

Petersburg School District

Telephone 877-526-7656

Fax 877-526-7656

P. O. Box 289

Petersburg, Alaska 99833-0289

Erica Kludt-Painter

Superintendent

Corrective Action Plan Year Ended June 30, 2021

Contact: Karen Morrison
Director of Finance
201 Charles W Street
Petersburg, AK 99833
877-526-7656 ext. 102
business@pcsd.us

Finding 2021-001 Noncompliance and Material Weakness in Internal Controls Over Compliance - Procurement and Suspension and Debarment.

Corrective Action: The District did not complete all of the procurement requirements during FY21 for the Child Nutrition Cluster Program. The District will follow the Uniform Guidance thresholds that are established for federal programs, as well as follow the Petersburg School District Board policy. This procurement process will include seeking out other potential vendors for services, obtaining at least three quotes or going out to bid for services.

Completed Date: September 2, 2021

Finding 2021-002 Significant Deficiency in Internal Controls - Eligibility

Corrective Action: The District did not consistently maintain evidence of review of meal count sheets for eligibility requirements for the program. The Director of Nutrition Services will review meal counts and then send these forms over to the Director of Finance for review and verification.

Completed Date: September 13, 2021 and on-going

This Corrective Action Plan has been reviewed and approved by:



Erica Kludt-Painter
Superintendent

As part of the larger community, Petersburg schools will provide a safe and orderly environment for teaching and learning that promotes continuous improvement and will advocate for the highest educational opportunities for all students.

Activities Report for School Board
November 9, 2021

PHS Cross Country

- Boys & Girls Both Qualified for the ASAA State Meet
- Will have results at the board meeting

PHS Swim & Dive

- PHS Swim Season has been completed at the Region Tournament October 30, 2021. Congratulations to the swimmers and Swim Coaches and completing their season.

PHS Volleyball

- Have been busy the last couple weeks with conference games at MET and Games at JDHS.
- Unfortunately our North Seeding Tournament was cancelled due to a significant rise in COVID-19 Cases within the community of Petersburg. Our schools wanted to preserve our Regional tournament in 2 weeks and the risk of getting to the Regional tournament was too high for schools to attend.

PHS Wrestling

- Has had 2 tournaments already, THANK YOU TO EVERYONE THAT HELPED at the home tournament. We have a few students that are at the ACS Tournament this weekend.

MMS Cross Country

- Completed their season with a meet in KTN

MMS Basketball & Cheer

- We are currently running MMS Basketball & Cheer.
- Right now we paused their practices due to the rise in cases and this population does not consistently test like our HS activities.

PHS SE Honors Music Festival

- We had 4 PHS Musicians qualify for the 2021 SE Honors Music Festival
- They performed in KTN and it was great!

TESTING UPDATE

- We will continue with our HS Testing Regimen for traveling and interscholastic competition students in extracurricular activities.
- Our MS programs currently test twice a week on the weeks of interscholastic competition and/or travel.

Petersburg School District
(A Component Unit of
Petersburg Borough, Alaska)

Basic Financial Statements, Required
Supplementary Information, Additional
Supplementary Information, and Single
Audit Reports
Year Ended June 30, 2021

DRAFT

Petersburg School District
(A Component Unit of
Petersburg Borough, Alaska)

Basic Financial Statements, Required Supplementary Information,
Additional Supplementary Information, and Single Audit Reports
Year Ended June 30, 2021

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION		
Independent Auditor's Report		1-4
Basic Financial Statements		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	6
Statement of Activities	A-2	7
Fund Financial Statements:		
Governmental Funds:		
Balance Sheet	B-1	8
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	B-2	9
Statement of Revenues, Expenditures, and Changes in Fund Balances	B-3	10
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	B-4	11
Notes to Basic Financial Statements		12-42
Required Supplementary Information		
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual General (School Operating) Fund	C-1	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual Food Service Special Revenue Fund	C-2	45

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Required Supplementary Information, continued		
Public Employees' Retirement System - Pension Plan: Schedule of the District's Proportionate Share of the Net Pension Liability and Schedule of District Contributions	D-1	46
Teachers' Retirement System - Pension Plan: Schedule of the District's Proportionate Share of the Net Pension Liability and Schedule of District Contributions	D-2	47
Public Employees' Retirement System - OPEB Plans: Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset) and Schedule of District Contributions	D-3	48
Teachers' Retirement System - OPEB Plans: Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset) and Schedule of District Contributions	D-4	49
Notes to Required Supplementary Information		50-51
Additional Supplementary Information		
Combining and Individual Fund Financial Statements and Schedules: General (School Operating) Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	E-1	54-57
Food Service Special Revenue Fund - Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	E-2	58
Thru the Cultural Lens Grant Special Revenue Fund - Statement of Revenues, Expenditures, and Changes in Fund Balance	E-3	59

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Additional Supplementary Information, continued		
Nonmajor Governmental Special Revenue Funds:		
Combining Balance Sheet	F-1	60-61
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	F-2	62-64
Schedule/Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual:		
Special Revenue Funds:		
Suicide Prevention	G-1	65
CCDP Health and Wellness Grant	G-2	66
Student Transportation	G-3	67
Title I-A Basic	G-4	68
Title I-C Migrant Education	G-5	69
COVID-19 Education Stabilization	G-6	70
COVID-19 GEERF	G-7	71
Migrant Education Book	G-8	72
Title VI-B IDEA	G-9	73
Preschool Disabled	G-10	74
Carl Perkins	G-11	75
Whole Kids Foundation	G-12	76
Indian Education	G-13	77
Small, Rural School Achievement	G-14	78
Borough CARES Act	G-15	79-80
PHS English Language Arts Carr Grant	G-16	81
Kito Memorial Trust Scholarship	G-17	82
Erwin Memorial Trust Scholarship	G-18	83
Cold Storage Trust Scholarship	G-19	84
Harris Memorial Trust Scholarship	G-20	85
Jacob T. Memorial Trust Scholarship	G-21	86
Esther Evans Memorial Scholarship	G-22	87
Eric Corl Memorial Scholarship	G-23	88
Student Activity	G-24	89
Capital Project Funds:		
Combining Balance Sheet	H-1	90
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	H-2	91
Statement of Revenues, Expenditures, and Changes in Fund Balance:		
Capital Projects	H-3	92
ADA	H-4	93
Carpet Replacement	H-5	94
Vehicle Replacement	H-6	95
Career Technical Education Equipment	H-7	96

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Contents

	<u>Exhibit</u>	<u>Page</u>
FINANCIAL SECTION, continued		
Additional Supplementary Information, continued		
Schedule of Compliance - AS 14.17.505	I-1	97
Schedule of Expenditures of Federal Awards	J-1	98-99
Notes to Schedule of Expenditures of Federal Awards		100
Schedule of State Financial Assistance	K-I	101
 SINGLE AUDIT SECTION		
Single Audit Reports		
Independent Auditor's 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>		104-105
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance		106-108
Independent Auditor's Report on Compliance for Each Major State Program and Report on Internal Control Over Compliance Required by the <i>State of Alaska Audit Guide and Compliance Supplement for State Single Audits</i>		109-111
Schedule of Findings and Questioned Costs		112-115
 UNAUDITED INFORMATION		
Summary Schedule of Prior Year Audit Findings		118
Corrective Action Plan		119



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Petersburg School District (the District), a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, 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. 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 the 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.

Emphasis of Matter

As discussed in Note 12 to the financial statements, in 2021 the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement Number 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

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 District's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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 GAAS 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 GAAS 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 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 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, and the Schedules of the District's proportionate share of Net Pension and OPEB Liability or Asset and District's Contributions on pages **XX through XX** 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 management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. 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 are not affected by this missing information.

Other 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 accompanying combining and individual fund financial statements and schedules, **Schedule of Compliance as required by Alaska Statute 14.17.505**, Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Schedule of State Financial Assistance as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying combining and individual fund financial statements and schedules, **Schedule of Compliance**, Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules, **Schedule of Compliance**, Schedule of Expenditures of Federal Awards and the Schedule of State Financial Assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated **XXXX, 2021** on our consideration of the 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 the 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 the District's internal control over financial reporting and compliance.

Anchorage, Alaska
XXXX, 2021

Basic Financial Statements

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Statement of Net Position

<i>June 30, 2021</i>	Governmental Activities
Assets and Deferred Outflows of Resources	
Assets	
Cash and investments	\$ 2,815,487
Accounts receivable	43,795
Inventory	5,637
Prepaid items	314,753
Net other postemployment benefits assets	639,423
Capital assets, net of accumulated depreciation	2,407,395
Total Assets	6,226,490
Deferred Outflows of Resources	
Pension related	600,918
Other postemployment benefits related	416,904
Total Deferred Outflows of Resources	1,017,822
Total Assets and Deferred Outflows of Resources	\$ 7,244,312
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	\$ 83,469
Accrued payroll and related liabilities	7,088
Unearned revenue	39,004
Noncurrent liabilities:	
Accrued leave - due within one year	48,745
Net pension liability	5,373,626
Net other postemployment benefits liability	161,931
Total Liabilities	5,713,863
Deferred Outflows of Resources	
Pension related	88,476
Other postemployment benefits related	374,892
Total Deferred Outflows of Resources	463,368
Net Position	
Investment in capital assets	2,407,395
Restricted for scholarships	84,300
Unrestricted (deficit)	(1,424,614)
Total Net Position	1,067,081
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 7,244,312

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Statement of Activities

<i>Year Ended June 30, 2021</i>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contri- butions	Capital Grants & Contri- butions	
Governmental Activities					
Instruction	\$ 3,849,130	\$ -	\$ 374,113	\$ -	\$ (3,475,017)
Special education instruction	1,267,250	-	378,267	-	(888,983)
Support services - students	660,994	-	406,056	-	(254,938)
Support services - instruction	860,059	-	154,392	-	(705,667)
School administration	315,701	-	27,634	-	(288,067)
School administration support services	242,938	-	64,787	-	(178,151)
District administration	334,620	-	44,849	-	(289,771)
District administration support services	306,096	-	62,064	-	(244,032)
Operations and maintenance of plant	1,375,173	-	313,337	-	(1,061,836)
Student activities	364,549	37,161	73,240	-	(254,148)
Student transportation - to and from school	229,530	-	229,530	-	-
Food service	640,091	2,378	684,050	-	46,337
Expendable trust	500	-	71	-	(429)
Construction and facilities acquisition	-	-	-	17,393	17,393
	\$ 10,446,631	\$ 39,539	\$ 2,812,390	\$ 17,393	(7,577,309)
General Revenues					
Local appropriation					1,800,000
State grants and entitlements not restricted to specific purpose					5,971,539
Interest income					587
E-rate					116,964
Other					77,519
					7,966,609
Total General Revenues					7,966,609
Change in Net Position					389,300
Net Position, beginning, as restated (Note 12)					677,781
Net Position, end of year					\$ 1,067,081

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Governmental Funds
Balance Sheet

	Major Funds							Total Governmen- tal Funds
	General Fund	Food Service Special Revenue Fund	DHSS Keep School Operating Safely Special Revenue Fund	Thru the Cultural Lens Grant Special Revenue Fund	Capital Projects Fund	Nonmajor Governmen- tal Funds		
<i>June 30, 2021</i>								
Assets								
Cash and investments	\$1,379,324	\$ 436,557	\$ 18,050	\$ 19,599	\$ 675,479	\$ 286,478	\$ 2,815,487	
Accounts receivable	620	20,746	-	-	-	22,429	43,795	
Inventory	-	5,637	-	-	-	-	5,637	
Prepaid items	314,753	-	-	-	-	-	314,753	
Due from other funds	22,013	-	-	-	-	-	22,013	
Total Assets	\$1,716,710	\$ 462,940	\$ 18,050	\$ 19,599	\$ 675,479	\$ 308,907	\$ 3,201,685	
Liabilities and Fund Balances								
Liabilities								
Accounts payable	\$ 82,975	\$ 21	\$ -	\$ -	\$ 48	\$ 425	\$ 83,469	
Accrued payroll and related liabilities	7,088	-	-	-	-	-	7,088	
Due to other funds	-	-	-	-	-	22,013	22,013	
Unearned revenue	-	-	18,050	19,599	-	1,355	39,004	
Total Liabilities	90,063	21	18,050	19,599	48	23,793	151,574	
Fund Balances								
Nonspendable	314,753	5,637	-	-	-	-	320,390	
Restricted	-	-	-	-	-	84,300	84,300	
Assigned	-	457,282	-	-	675,431	200,814	1,333,527	
Unassigned	1,311,894	-	-	-	-	-	1,311,894	
Total Fund Balances	1,626,647	462,919	-	-	675,431	285,114	3,050,111	
Total Liabilities and Fund Balances	\$1,716,710	\$ 462,940	\$ 18,050	\$ 19,599	\$ 675,479	\$ 308,907	\$ 3,201,685	

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2021

Total fund balances for governmental funds		\$ 3,050,111
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets for governmental activities are not financial resources and therefore are not reported in the funds. These assets, net of accumulated depreciation, consist of:		
Building Improvements, equipment, and vehicles	\$ 4,425,671	
Accumulated depreciation	<u>(2,018,276)</u>	
Total capital assets, net		2,407,395
Certain other postemployment benefit plans have been funded in excess of the required contributions. These assets are not financial resources and therefore are not reported in the funds.		
Net other postemployment benefits asset		639,423
Noncurrent liabilities are not due and payable in the current period and therefore are not reported as fund liabilities.		
Noncurrent liabilities reported in these statements consist of:		
Accrued leave	(48,745)	
Net pension liability	(5,373,626)	
Net other postemployment benefits liability	<u>(161,931)</u>	
Total noncurrent liabilities		<u>(5,584,302)</u>
Certain changes in net pension liabilities and net other postemployment benefits liabilities and assets are deferred rather than recognized immediately. These are amortized over time:		
Deferred outflows of resources related to pensions	600,918	
Deferred inflows of resources related to pensions	(88,476)	
Deferred outflows of resources related to other postemployment benefits	416,904	
Deferred inflows of resources related to other postemployment benefits	<u>(374,892)</u>	
Total deferred pension and other postemployment benefits items		<u>554,454</u>
Total Net Position of Governmental Activities		<u>\$ 1,067,081</u>

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

	Major Funds					Total Govern- mental Funds
	General Fund	Food Service Special Revenue Fund	Thru the Cultural Lens Grant Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Special Revenue Funds	
<i>Year Ended June 30, 2021</i>						
Revenues						
Local sources	\$ 2,010,285	\$ 2,378	\$ 401	\$ 17,393	\$ 414	\$ 2,030,871
State of Alaska	6,689,142	-	-	-	242,111	6,931,253
Federal grants:						
Passed through State of Alaska	-	582,175	-	-	544,872	1,127,047
Direct federal grants and contracts	-	-	-	-	47,015	47,015
Other	-	-	-	-	700,411	700,411
Other sources	-	-	-	-	73,240	73,240
Total Revenues	8,699,427	584,553	401	17,393	1,608,063	10,909,837
Expenditures						
Current:						
Instruction	3,732,542	-	-	-	393,001	4,125,543
Special education instruction	1,112,631	-	-	-	164,719	1,277,350
Support services - students	280,270	-	401	-	391,406	672,077
Support services - instruction	724,567	-	-	-	148,983	873,550
School administration	308,221	-	-	-	27,634	335,855
School administration support services	234,972	-	-	-	-	234,972
District administration	332,740	-	-	-	11,920	344,660
District administration support services	265,039	-	-	-	17,585	282,624
Operations and maintenance of plant	1,114,128	-	-	-	159,946	1,274,074
Student activities	298,428	-	-	-	68,730	367,158
Student transportation - to and from school	-	-	-	-	229,530	229,530
Food service	-	475,730	-	-	37,198	512,928
Expendable trust	-	-	-	-	500	500
Construction and facilities acquisition	-	-	-	88,100	-	88,100
Total Expenditures	8,403,538	475,730	401	88,100	1,651,152	10,618,921
Excess (Deficiency) of Revenues Over Expenditures	295,889	108,823	-	(70,707)	(43,089)	290,916
Other Financing Sources (Uses)						
Transfers in	-	896	-	90,000	60,000	150,896
Transfers out	(150,000)	-	-	-	(896)	(150,896)
Total Other Financing Sources (Uses)	(150,000)	896	-	90,000	59,104	-
Net Change in Fund Balances	145,889	109,719	-	19,293	16,015	290,916
Fund Balances, beginning of year, as restated (Note 12)	1,480,758	353,200	-	656,138	269,099	2,759,195
Fund Balances, end of year	\$ 1,626,647	\$ 462,919	\$ -	\$ 675,431	\$ 285,114	\$ 3,050,111

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended June 30, 2021

Net change in fund balances - total governmental funds		\$ 290,916
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Governmental funds report capital outlays as expenditures. However, on the Statement of Activities, depreciation expense is recognized to allocate the cost of these items over their estimated useful lives. This is comprised of:		
Capital outlay	\$ 161,370	
Depreciation expense	<u>(249,782)</u>	(88,412)
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 the governmental funds.		
Increase in net pension liability and related deferred outflows and inflows of resources	(25,462)	
Decrease in net other postemployment benefits liability/assets and related deferred outflows and inflows of resources	<u>219,871</u>	194,409
Other noncurrent liabilities 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. This is the decrease in accrued leave.		
		<u>(7,613)</u>
Change in Net Position of Governmental Activities		<u>\$ 389,300</u>

See accompanying notes to basic financial statements.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements
Year Ended June 30, 2021

1. Summary of Significant Accounting Policies

The financial statements of the Petersburg School District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP). The 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.

A. Reporting Entity

The accompanying financial statements include all the activities of the District. The District is a component unit of the Petersburg Borough, Alaska.

Pursuant to Alaska Statutes, Title 29.43.030, the Petersburg Borough (the Borough) has the responsibility of establishing, maintaining, and operating a system of public schools. The Borough has delegated the administrative responsibilities for these functions to the School Board of the District. Members of the School Board are elected by the public. The School Board has control over hiring and firing of employees and the power to contract and purchase equipment. The School Board is required to submit an annual budget to the Borough Assembly for approval, and all bonded indebtedness is through the Borough.

The financial statements included in this report are for the District only. There are no component units for which the District is financially accountable, nor do any special financial relationships exist between the District and any other entity.

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 nonfiduciary activities of the District. In general, the effect of interfund activity has been removed from these statements to minimize the double counting of internal activities. The District reports *governmental activities*, which normally are supported by intergovernmental revenues. The District has no *business-type activities*, which rely primarily on fees and charges to external parties.

The statement of net position presents the financial condition of the governmental activities of the District at year-end.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) fees, fines and 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 operational or capital requirements of a particular function or segment.

The Borough's local appropriation and other items not included among program revenues are reported instead as *general revenues*.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. The major funds are presented in separate columns. Nonmajor funds are aggregated and presented in a single column.

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

Government-wide financial statements - The government-wide financial statements are prepared using the *economic resources measurement focus* and the *accrual basis* of accounting. All assets and all liabilities associated with the operation of the District are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of timing of related cash flow. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis* of accounting. Current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

The following are the District's major governmental funds:

The *General Fund* is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

DHSS Keep Schools Operating Safely Special Revenue Fund accounts for revenue received and expenditures made in school safety programs.

The *Food Service Special Revenue Fund* accounts for revenue received and expenditures made in school breakfast and lunch program.

Thru the Cultural Lens Grant Special Revenue Fund accounts for the incorporation of Alaska Native Culture in the class environment.

The *Capital Projects Fund* accounts for deferred maintenance and other nongrant capital improvements.

The other governmental funds of the District are considered nonmajor.

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

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

D. Budgets

Annual budgets for operations are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. Budgets are prepared and presented on the modified accrual basis of accounting.

The adopted School Operating Fund budget is submitted to the Petersburg Borough for approval of the request for local appropriation, 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 periodically each year to adjust the revenues and expenditures to available resources and program needs. 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. The Superintendent has the authority to make line item transfers limited to under \$10,000. These budget adjustments must be included in the School Board's next formal budget revision. Any interfund transfers require prior approval by the School Board.

Annual budgets of the Grant Program Special Revenue Fund is prepared in connection with the application for the special programs' funding and are reviewed and approved in total by the School Board. Expenditure authority for different projects in the Grant Program Special Revenue Fund is limited to the actual combined revenues and transfers from other funds. Unexpended balances of grants from the State and federal governments for the Grant Program Special Revenue Fund typically lapse at June 30.

Project budgets are adopted for the various construction funds based on the lives of the construction projects.

E. Encumbrances

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, if any, outstanding at year end are reported as appropriate constraints of fund balance if they meet the fund balance classification criteria described later in these notes. Encumbrances are included as reductions of fund balances for the purpose of calculating fund balance limits in accordance with state regulations.

F. Cash and Investments

Cash includes amounts in demand deposits. Investments include certificates of deposit fully collateralized by Federal Deposit Insurance Corporation coverage or third-party insurance agreements.

G. Short-Term Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

H. Inventories

Inventories are valued at cost (first-in, first-out). Inventory in the Special Revenue Funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed.

I. Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported on the balance sheet of the fund financial statements.

All purchased capital assets are valued at cost. Donated capital assets are valued at acquisition value on the date of donation. Acquisition value is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure.

All reported capital assets are depreciated. Depreciation is computed on the straight line method over the estimated useful life of the assets, generally 3 to 10 years for equipment and vehicles. Maintenance and repairs of a routine nature that do not add to the value of the asset are charged as expenditures as incurred and are not capitalized.

J. Compensated Absences

All permanent twelve month employees earn and accrue vacation leave. Unused vacation leave is accrued utilizing current salary cost as earned by employees and recorded as a current liability in the period earned in the government-wide financial statements.

All permanent employees accrue sick leave, which is available for use while remaining in a permanent position with the District. Sick leave pay is recorded as an expenditure during the period it is used. There is no provision for payment or use of sick leave upon separation from employment.

K. Fund Balances

In the fund financial statements, governmental funds report aggregate amounts for five classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form—prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four classifications: restricted, committed, assigned, and unassigned.

Restricted fund balance - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Committed fund balance - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions of the school board—the government’s highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the school board removes the specified use by taking the same type of action imposing the commitment. 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.

Assigned fund balance - This classification reflects the amounts constrained by the District’s “intent” to be used for specific purposes, but are neither restricted nor committed. The school board and superintendent have the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.

Unassigned fund balance - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use externally restricted resources first, then unrestricted resources—committed, assigned, and unassigned—in order as needed.

L. Unearned Revenue

Amounts received from grantor agencies, which are restricted as to use and have not been expended for the intended use are shown on the balance sheet as unearned revenue.

M. Interfund Transfers

During the course of normal operations, the District has numerous transactions between funds, including expenditures and transfers of resources to provide services and construct assets. The accompanying financial statements generally reflect such transactions as transfers. Operating subsidies are also recorded as transfers. The classification of amounts recorded as subsidies, advances, or other transfers is determined by the School Board.

N. Pensions / OPEB

For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities and assets, and related deferred outflows of resources and deferred inflows of resources, and pension / OPEB expense, information about the fiduciary net position of the Public Employees’ Retirement System (PERS) and the Teachers’ Retirement Systems (TRS) and additions to/from PERS/TRS fiduciary net position have been determined on the same basis as they are reported by PERS/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.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

O. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of the net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The District reports certain pension and OPEB related items as deferred outflows of resources. These items are amortized to expense over time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District reports certain pension and OPEB related items as deferred inflows of resources. These items are as a reduction to expense over varying periods of time based on their nature.

P. Net Position

Net position represents the difference between assets and liabilities in the government wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding borrowings, if any, used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Q. Management Estimates and Assumptions

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred inflows/outflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. Cash and Investments

The District utilizes a central treasury that is available for use by all funds, with the exception of the Student Activities Special Revenue Fund. Each fund's portion of the central treasury is displayed on the balance sheet as "cash and investments" or included in "due to other funds."

Custodial credit risk - Custodial credit risk is the risk that in the event of bank or broker failure, the District's deposits and investments may not be returned to it. The District does not have a deposit policy for custodial credit risk, but does seek to mitigate this risk on its deposits through the use of a tri-party collateralization agreement. All the District's deposits in financial institutions as of June 30, 2021 are insured or covered by a tri-party collateralization agreement.

3. Receivables

All accounts receivables are considered collectible; therefore, no allowance for uncollectible accounts has been provided.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

4. Interfund Receivables, Payables, and Transfers

A schedule of interfund balances and transfers for the year ended June 30, 2021, follows:

Due to Other Funds

From the General Fund to Nonmajor governmental funds	\$	22,013
Total Due to Other Funds		\$ 22,013

Transfers to Other Funds:

From the General Fund to:		
Capital Project Funds for capital advances	\$	90,000
Student Transportation Fund for operating subsidies		60,000
Total From the General Fund		150,000
From Nonmajor governmental funds to -		
Food Service Fund for operating subsidies		896
Total Transfers to Other Funds		\$ 150,896

5. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

<i>Governmental Activities</i>	Balance July 1, 2020	Additions	Deductions	Balance June 30, 2021
Assets being depreciated:				
Equipment and vehicles	\$ 1,504,631	\$ 161,370	\$ -	\$ 1,666,001
Building improvements	2,759,670	-	-	2,759,670
Total assets being depreciated	4,264,301	161,370	-	4,425,671
Accumulated depreciation	(1,768,494)	(249,782)	-	(2,018,276)
Net depreciable capital assets	2,495,807	(88,412)	-	2,407,395
Total Governmental Capital Assets Net of Depreciation	\$ 2,495,807	\$ (88,412)	\$ -	\$ 2,407,395

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Depreciation expense was charged to governmental functions as follows for the year ended June 30, 2021:

Instruction	\$ 29,588
District administration - support services	17,482
Operations and maintenance of plant	84,129
Student activities	2,159
Food service	116,424
Total Depreciation Allocated to Governmental Functions	\$ 249,782

6. Noncurrent Liabilities

The following schedule shows the changes in accrued leave for the year ended June 30, 2021.

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year
Accrued leave	\$ 41,132	\$ 9,985	\$ (2,372)	\$ 48,745	\$ 48,745

The accrued leave balance is generally liquidated by the General Fund.

7. Retirement Plans

General Information About the Plans

The District participates in two defined benefit pension plans. The Alaska Teachers' Retirement System (TRS) is a cost-sharing multiple-employer plan which covers teachers and other eligible participants. The Alaska Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer plan which covers eligible State and local government employees, other than teachers. Both Plans were established and are administered by the State of Alaska Department of Administration to provide pension, postemployment healthcare, death and disability benefits. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

Both Plans are included in comprehensive annual financial reports that includes financial statements and other required supplemental information. Those reports are available via the internet at <http://doa.alaska.gov/drj>. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

Both Plans provides for retirement, death and disability, and postemployment healthcare benefits. There are three tiers of employees, based on entry date. For all tiers within the Defined Benefit (DB) plans, full retirement benefits are generally calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. The tiers within the Plans establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other postemployment benefits (OPEB). A complete benefit comparison chart is available at the website noted above.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

(a) Defined Benefit (DB) Pension Plan

Both the PERS and TRS DB Plans were closed to new entrants effective July 1, 2006. New employees hired after that date participate in the PERS or TRS Defined Contribution (DC) Plans described later in these notes.

Historical Context and Special Funding Situation

Historically, the TRS plan has been a cost-sharing plan, while originally, PERS was an agent-multiple-employer plan. In April 2008, the Alaska Legislature passed legislation converting the previously existing PERS plan from a DB agent-multiple-employer plan to a DB cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate for both plans, established a state funded “on-behalf” contribution (subject to funding availability), and required that employer contributions be calculated against all PERS/TRS eligible wages, including wages paid to participants of the PERS Tier IV/TRS Tier III defined contribution plans described later in these notes. The Alaska Legislature has the power and authority to change the aforementioned statute through the legislative process.

Alaska Statutes 14.25.085 and 39.35.280 require the State of Alaska to contribute to the Plan an amount such that, when combined with the employer contribution, is sufficient to pay each Plans’ past service liability contribution rate as adopted by the Alaska Retirement Management Board (ARM Board). As such, both Plans are considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows of resources, and disclosures on this basis.

The District recorded the related on-behalf contributions as revenue and expense or expenditures as prescribed by GAAP, pursuant to the relevant basis of accounting based on fund type.

Employee Contribution Rates

District PERS employees are required to contribute 6.75% of their annual covered salary (9.60% for employees on a nine-month payment contract). Teachers and other certificated employees are required to contribute 8.65% of their annual covered salary to TRS.

Employer and Other Contribution Rates

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

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, the amount calculated for the statutory employer effective contribution rate is 22% of eligible wages for PERS and 12.56% of eligible wages for TRS, subject to a wage floor, and other termination events. These rates are calculated on all PERS/TRS participating wages, including those wages attributable to employees in the DC plan. Contributions derived from the DC employee payroll is referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

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. 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 change results in a lower ARM Board Rates than previously adopted.

State Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statute requires the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the government-wide financial statements, the on-behalf amounts reflect revenue and expense only during the measurement period in which the Plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expense recognition.

Contribution rates for the year ended June 30, 2021 were determined in the June 30, 2019 actuarial valuations. The District's contribution rates for the 2021 fiscal year were as follows:

<i>PERS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	14.57%	26.58%	8.85%
Postemployment healthcare (ARHCT)	7.43%	4.27%	-%
Total Contribution Rates	22.00%	30.85%	8.85%

<i>TRS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	5.65%	27.07%	17.91%
Postemployment healthcare (ARHCT)	6.91%	3.4%	-%
Total Contribution Rates	12.56%	30.47%	17.91%

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

In 2021, the District was credited with the following contributions to the pension plans:

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>PERS</i>		
Employer contributions (including DBUL)	\$ 108,668	\$ 116,943
Nonemployer contributions (on-behalf)	78,871	93,864
Total Contributions	\$ 187,539	\$ 210,807

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>TRS</i>		
Employer contributions (including DBUL)	\$ 173,571	\$ 136,269
Nonemployer contributions (on-behalf)	604,491	601,793
Total Contributions	\$ 778,062	\$ 738,062

In addition, employee contributions to the Plans totaled \$21,560 for PERS and \$159,067 for TRS during the District's fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total portion of the net pension liability that was associated with the District were as follows:

	PERS	TRS
District's proportionate share of NPL	\$ 2,057,097	\$ 3,316,529
State's proportionate share of NPL associated with the District	853,778	5,757,512
Total Net Pension Liability	\$ 2,910,875	\$ 9,074,041

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 to calculate the net pension liability as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, including the State, actuarially determined. At the June 30, 2020 measurement date, the District's proportion for PERS was 0.00035 percent, which was an increase of 0.00003 percent from its proportion measured as of June 30, 2019. At the June 30, 2020 measurement date, the District's proportion for TRS was 0.00163 percent, which was a decrease of 0.00011 from its proportion measured as of June 30, 2019.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

For the year ended June 30, 2021, the District recognized pension expense of \$458,676 for PERS and \$707,782 for TRS. In addition, the District recognized on-behalf revenue of \$110,334 and \$511,417 for support provided by the State for PERS and TRS, respectively. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<i>PERS</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 6,526	\$ -
Net difference between projected and actual earnings on pension plan investments	83,724	-
Changes in proportion and differences between District contributions and proportionate share of contributions	25,141	-
District contributions subsequent to the measurement date	116,943	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 232,334	\$ -
<hr/>		
<i>TRS</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,778	\$ -
Net difference between projected and actual earnings on pension plan investments	228,537	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(88,476)
District contributions subsequent to the measurement date	136,269	-
Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions	\$ 368,584	\$ (88,476)

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The \$116,943 for PERS and \$136,269 for TRS reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<i>Year Ending June 30,</i>	<i>PERS</i>	<i>TRS</i>
2022	\$ 33,146	\$ (82,125)
2023	29,443	80,729
2024	31,121	85,906
2025	21,681	59,329
Total Amortization	\$ 115,391	\$ 143,839

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2019, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020:

Actuarial cost method	Entry age normal
Amortization method	Unfunded accrued actuarial liability, level percent of pay basis
Inflation	2.50% per year
Salary increases	Range from 6.75% to 2.75% based on service.
Allocation methodology	Amounts for the June 30, 2020 measurement date were allocated to employers based on the present value of contributions for fiscal years 2022 to 2039 to the Plan, as determined by projections based on the June 30, 2019 valuation. The liability is expected to go to zero at 2039.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (PERS); and 93% of male and 90% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (TRS). Deaths are assumed to be occupational 40% of the time (PERS) and 15% of the time (TRS).

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The actuarial assumptions used in the June 30, 2019 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from defined benefit pension plan assets.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a 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 by adding expected inflation. Best estimates of arithmetic rates of return, excluding the inflation component of 2.36%, for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	26%	6.24 %
Global equity (non-U.S.)	18%	6.67 %
Aggregate bonds	24%	(0.16)%
Opportunistic	8%	3.01 %
Real assets	13%	3.82 %
Private equity	11%	10.00 %
Cash equivalents	-%	(1.09)%

Discount Rate

The discount rate used to measure the total pension liability was 7.38%. This discount rate used did not change from the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.38%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

<i>PERS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net pension liability	0.00035%	\$ 2,674,661	\$ 2,057,097	\$ 1,539,133

<i>TRS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net pension liability	0.00163%	\$ 4,654,127	\$ 3,316,529	\$ 2,191,611

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

(b) Defined Contribution (DC) Pension Plan

Employees hired after July 1, 2006 participate in PERS Tier IV or TRS Tier III, both DC plans. These Plans are administered by the State of Alaska, Department of Administration in conjunction with the DB plans noted above. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature. The Alaska Retirement Management Board may also amend contribution requirements. Included in the Plans are individual pension accounts, a retiree medical insurance plan and a separate Health Reimbursement Arrangement account that will help retired members pay medical premiums and other eligible medical expenses not covered by the medical plan. These Plans are included in the comprehensive annual financial reports for PERS and TRS, and at the following website, as noted above. <http://doa.alaska.gov/drj>.

Contributions to the DC plans consist solely of employer and employee contributions with no special funding or other nonemployer contributions. In addition, actual remittances to the PERS system require that the District contribute at 22%. Actual remittances to the TRS system require that the District contribute at 12.56%. After deducting the DC plan contributions (and related OPEB contributions), the remaining remittance (the DBUL) is deposited into the DB plan as noted earlier.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Benefit Terms

Employees are immediately vested in their own contributions and vest 25% with two years of service, plus an additional 25% per year thereafter for full vesting at five years of service. Nonvested employer contributions are forfeited upon termination of employment from the Plan. Such forfeitures were applied in the year ended June 30, 2021 to cover a portion of the District's employer match contributions. For the year ended June 30, 2021, forfeitures reduced pension expense by \$4,307.

Employee Contribution Rate

Employees are required to contribute 8% of their annual covered salary for both PERS and TRS. This amount goes directly to the individual's account.

Employer Contribution Rate

For the year ended June 30, 2021, the District was required to contribute 5% of covered salary into the Plan for PERS and 7% of covered salary for TRS.

The District and employee contributions to PERS for pensions for the year ended June 30, 2021 were \$41,137 and \$65,820, respectively. The District and employee contributions to TRS for pensions for the year ended June 30, 2021 were \$121,153 and \$138,460, respectively. The District contribution amount was recognized as pension expense/expenditures.

(c) Defined Benefit OPEB Plans

As part of its participation in PERS and TRS, the District participates in the following cost-sharing multiple-employer defined benefit OPEB plans: Alaska Retiree Healthcare Trust (ARHCT), Retiree Medical Plan (RMP) and Occupational Death and Disability Plan (ODD).

The ARHCT, a healthcare trust fund, provides major medical coverage to retirees of the DB plans. The ARHCT is self-funded and self-insured. The ARHCT was closed to all new members effective July 1, 2006. Benefits vary by Tier level. The RMP provides major medical coverage to retirees of the PERS DC Plan (Tier IV) and TRS DC Plan (Tier III). The RMP is self-insured. Members are not eligible to use the Plan until they have at least 10 years of service and are Medicare age eligible. The ODD provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within PERS and TRS. The Plans are administered by the State of Alaska, Department of Administration. The OPEB plans are included in the comprehensive annual financial reports for PERS and TRS, at the following website, as noted above. <http://doa.alaska.gov/dr>.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Employer Contribution Rate

Employer contribution rates are actuarially determined and adopted by and may be amended by the Board. Employees do not contribute.

Employer contribution rates for the year ended June 30, 2021 were as follows

	PERS	TRS
Alaska Retiree Healthcare Trust	-%	-%
Retiree Medical Plan	1.27%	0.93%
Occupational Death and Disability Benefits	0.31%	0.08%
Total Contribution Rates	1.58%	1.01%

In 2021, the District was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>PERS</i>		
Employer contributions - ARHCT	\$ 43,334	\$ 19,745
Employer contributions - RMP	10,768	10,449
Employer contributions - ODD	2,121	2,551
Total Contributions	\$ 56,223	\$ 32,745

	Measurement Period July 1, 2019 to June 30, 2020	District Fiscal Year July 1, 2020 to June 30, 2021
<i>TRS</i>		
Employer contributions - ARHCT	\$ 97,918	\$ 127,502
Employer contributions - RMP	13,975	16,096
Employer contributions - ODD	1,026	1,385
Total Contributions	\$ 112,919	\$ 144,983

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

OPEB Liabilities, OPEB Asset, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Plans

At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liabilities (NOL) and net OPEB assets (NOA) that reflected a reduction for State OPEB support provided to the District. The amount recognized by the District for its proportional share, the related State proportion, and the total were as follows:

	PERS	TRS
District's proportionate share of NOL - ARHCT	\$ 157,649	\$ -
District's proportionate share of NOL - RMP	4,282	-
Total District's Proportionate Share of NOL	\$ 161,931	\$ -
	PERS	TRS
District's proportionate share of NOA - ARHCT	\$ -	\$ (581,896)
District's proportionate share of NOA - RMP	-	(30,902)
District's proportionate share of NOA - ODD	(13,184)	(13,441)
Total District's Proportionate Share of NOA	\$ (13,184)	\$ (626,239)
State's proportionate share of the ARHCT NOA associated with the District	(65,482)	(1,014,515)
Total Net OPEB Assets	\$ (78,666)	\$ (1,640,754)

The total OPEB liabilities (assets) for the June 30, 2020 measurement date was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 to calculate the net OPEB liabilities (assets) as of that date. The District's proportion of the net OPEB liabilities (assets) is based on a projection of the District's long-term share of contributions to the OPEB plans relative to the projected contributions of all participating entities, actuarially determined.

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

<i>PERS</i>	June 30, 2019 Measurement Date Employer Proportion	June 30, 2020 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB liabilities (assets):			
ARHCT	0.03222%	0.00035%	(0.03187)%
RMP	0.06206%	0.00060%	(0.06146)%
ODD	0.04934%	0.00048%	(0.04886)%

<i>TRS</i>	June 30, 2019 Measurement Date Employer Proportion	June 30, 2020 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB liabilities (assets):			
ARHCT	0.17352%	0.00163%	(0.17189)%
RMP	0.31674%	0.00313%	(0.31361)%
ODD	0.31703%	0.00312%	(0.31391)%

For the year ended June 30, 2021, the District recognized OPEB expense of \$(124,024) for PERS and \$(710,486) for TRS. Of these amounts, \$42,139 for PERS and \$612,658 for TRS was recorded for on-behalf revenue and expense for support provided by the ARHCT plans. OPEB expense and on-behalf revenue for the year ended is listed by plan in the table below:

<i>PERS</i>	OPEB expense	On-behalf revenue
ARHCT	\$ (148,435)	\$ (42,139)
RMP	20,828	-
ODD	3,583	-
Total	\$ (124,024)	\$ (42,139)

<i>TRS</i>	OPEB expense	On-behalf revenue
ARHCT	\$ (735,790)	\$ (612,658)
RMP	24,223	-
ODD	1,081	-
Total	\$ (710,486)	\$ (612,658)

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Outflows of Resources:				
Difference between expected and actual experience	\$ -	\$ 22	\$ -	\$ 22
Changes in assumptions	-	6,013	-	6,013
Difference between projected and actual investment earnings	63,253	1,917	452	65,622
Changes in proportion and differences between District contributions and proportionate share of contributions	3,703	214	1,745	5,662
District contributions subsequent to the measurement date	19,745	10,449	2,551	32,745
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 86,701	\$ 18,615	\$ 4,748	\$ 110,064

<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (12,647)	\$ (920)	\$ (4,423)	\$ (17,990)
Changes in assumptions	(109,890)	(11,069)	(193)	(121,152)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(444)	(675)	(1,119)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (122,537)	\$ (12,433)	\$ (5,291)	\$ (140,261)

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Amounts reported as deferred outflows of resources related to OPEB plans resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>PERS</i>	ARHCT	RMP	ODD	Total
Year Ending June 30,				
2022	\$ (119,343)	\$ (506)	\$ (523)	\$ (120,372)
2023	22,514	(123)	(416)	21,975
2024	24,174	(130)	(413)	23,631
2025	17,074	(276)	(449)	16,349
2026	-	(738)	(563)	(1,301)
Thereafter	-	(2,494)	(730)	(3,224)
Total Amortization	\$ (55,581)	\$ (4,267)	\$ (3,094)	\$ (62,942)

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<i>TRS</i>	ARHCT	RMP	ODD	Total
Deferred Outflows of Resources:				
Difference between expected and actual experience	\$ -	\$ 6,569	\$ -	\$ 6,569
Changes in assumptions	-	4,829	-	4,829
Difference between projected and actual investment earnings	112,473	3,562	333	116,368
Changes in proportion and differences between District contributions and proportionate share of contributions	30,863	1,626	1,602	34,091
District contributions subsequent to the measurement date	127,502	16,096	1,385	144,983
Total Deferred Outflows of Resources Related to OPEB Plans	\$ 270,838	\$ 32,682	\$ 3,320	\$ 306,840

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

<i>TRS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (15,604)	\$ (2,339)	\$ (1,499)	\$ (19,442)
Changes in assumptions	(183,059)	(26,792)	(12)	(209,863)
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(2,914)	(2,412)	(5,326)
Total Deferred Inflows of Resources Related to OPEB Plans	\$ (198,663)	\$ (32,045)	\$ (3,923)	\$ (234,631)

Amounts reported as collective deferred outflows of resources related to OPEB plans resulting from District contributions subsequent to the measurement date will be recognized as a reduction in the net OPEB liabilities (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<i>TRS</i>	ARHCT	RMP	ODD	Total
Year Ending June 30,				
2022	\$ (168,079)	\$ (1,978)	\$ (295)	\$ (170,352)
2023	39,918	(1,229)	(199)	38,490
2024	42,701	(1,240)	(194)	41,267
2025	30,133	(1,528)	(224)	28,381
2026	-	(2,384)	(311)	(2,695)
Thereafter	-	(7,100)	(765)	(7,865)
Total Amortization	\$ (55,327)	\$ (15,459)	\$ (1,988)	\$ (72,774)

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Actuarial Assumptions

The total OPEB liability for each plan for the measurement period ended June 30, 2020 was determined by actuarial valuations as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2020:

Actuarial cost method	Entry age normal
Amortization method	Unfunded accrued actuarial liability, level percent of pay basis
Inflation	2.50% per year
Salary increases	Graded by service, from 6.75% to 2.75%.
Allocation methodology	Amounts for the June 30, 2020 measurement date were allocated to employers based on the present value of contributions for fiscal years 2022 to 2039 to the Plan, as determined by projections based on the June 30, 2019 valuation. The liability is expected to go to zero at 2039.
Investment rate of return	7.38%, net of pension plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.
Mortality	Pre-commencement and post-commencement mortality rates were based upon the 2013-2017 actual mortality experience. Pre-commencement mortality rates were based on 100% of the RP-2014 table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of male and 96% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (PERS); and 93% of male and 90% of female rates of the RP-2014 health annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (TRS). Deaths are assumed to be occupational 40% of the time (PERS) and 15% of the time (TRS).
Participation (ARHCT)	100% system paid of members and their spouses are assumed to elect the healthcare benefits paid as soon as they are eligible. 20% of nonsystem paid members and their spouses are assumed to elect the healthcare benefits as soon as they are eligible.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation with the following exceptions:

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

Long-Term Expected Rate of Return

The long-term expected rate of return on OPEB plan investments for each plan was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of postretirement healthcare 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 by adding expected inflation. The best estimates of arithmetic rates of return, excluding the inflation component of 2.36% for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Broad domestic equity	26%	6.24 %
Global equity (non-U.S.)	18%	6.67 %
Aggregate bonds	24%	(0.16)%
Opportunistic	8%	3.01 %
Real assets	13%	3.82 %
Private equity	11%	10.00 %
Cash equivalents	-%	(1.09)%

Discount Rate

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2020 was 7.38%. This discount rate used did not change from the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employer and State contributions will continue to follow the current funding policy which meets State statutes. Based on those assumptions, the fiduciary net position of each plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability for each plan.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 7.38%, as well as what the District's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

<i>PERS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00035%	\$ 164,503	\$ 157,649	\$ (424,485)
RMP	0.00060%	\$ 26,526	\$ 4,282	\$ 12,556
ODD	0.00048%	\$ (12,389)	\$ (13,184)	\$ (13,819)

<i>TRS</i>	Proportional Share	1% Decrease (6.38%)	Current Discount Rate (7.38%)	1% Increase (8.38%)
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00163%	\$ (32,079)	\$ (581,896)	\$ (1,035,373)
RMP	0.00313%	\$ 1,666	\$ (30,902)	\$ (55,257)
ODD	0.00312%	\$ (13,463)	\$ (13,441)	\$ (13,434)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates

The following presents the District's proportionate share of the net OPEB liability (asset) calculated using the healthcare cost trend rates as summarized in the 2018 actuarial valuation reports as well as what the District's proportionate share of the respective plan's net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

<i>PERS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00035%	\$ (455,772)	\$ 157,649	\$ 203,361
RMP	0.00060%	\$ (15,024)	\$ 4,282	\$ 30,541
ODD	0.00048%	n/a	n/a	n/a

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

<i>TRS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.00163%	\$ (1,058,839)	\$ (581,896)	\$ 31,069
RMP	0.00313%	\$ (58,622)	\$ (30,902)	\$ 7,239
ODD	0.00312%	n/a	n/a	n/a

OPEB Plan Fiduciary Net Position

Detailed information about each OPEB plan's fiduciary net position is available in the separately issued PERS and TRS financial reports.

(d) Defined Contribution OPEB Plans

PERS and TRS DC Pension Plan participants (PERS Tier IV and TRS Tier III) also participate in the Health Reimbursement Arrangement Plan (HRA Plan). The HRA Plan allows for medical care expense to be reimbursed from individual savings accounts established for eligible persons. The HRA Plan became effective July 1, 2006 at which time contributions by employers began.

Contribution Rate

AS 39.30.370 establishes this contribution amount as "three percent of the average annual employee compensation of *all employees of all employers* in the plan". As of July 1, 2020, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,159 per year for each full-time employee, and \$1.38 per hour for part-time employees.

Annual Postemployment Healthcare Cost

In fiscal year 2021, the District contributed \$51,353 in DC OPEB costs to PERS and \$48,758 in DC OPEB costs to TRS. These amounts have been recognized as expense/expenditures.

The remainder of this page intentionally left blank.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

8. Fund Balances

Fund balances, reported for the Districts individual major funds and nonmajor funds in the aggregate on the governmental funds balance sheet are subject to the following constraints:

	General Fund	Food Service Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Funds	Total
Nonspendable:					
Prepaid items	\$ 314,753	\$ -	\$ -	\$ -	\$ 314,753
Inventory	-	5,637	-	-	5,637
Total nonspendable	314,753	5,637	-	-	320,390
Restricted:					
Student activities	-	-	-	9,701	9,701
Scholarship funds	-	-	-	74,599	74,599
Total restricted	-	-	-	84,300	84,300
Assigned:					
Student transportation	-	-	-	60,602	60,602
Student activities	-	-	-	140,212	140,212
Food Service	-	457,282	-	-	457,282
Capital projects	-	-	675,431	-	675,431
Total assigned	-	457,282	675,431	200,814	1,343,228
Unassigned	1,311,894	-	-	-	1,311,894
Total Fund Balances	\$ 1,626,647	\$ 462,919	\$ 675,431	\$ 285,114	\$ 3,050,094

9. Contingencies

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, would become a liability of the General Fund. The District believes that such adjustments, if any, would be immaterial.

The District receives a substantial portion of its revenue from state and local grants and the Petersburg Borough. Significant changes in these revenue sources could have a material effect on the operations of the District.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

The District provides services solely to those residents of Petersburg, Alaska and nearby communities within the state-defined District boundaries. Any significant changes in the number of enrolled students could have a material effect on any funding dependent on the number of enrolled students.

COVID-19

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally.

The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the District’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the District is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2022. The District is dependent upon its workforce to deliver its services. Developments such as social distancing and shelter-in-place directives will impact the District’s ability to deploy its workforce effectively. While expected to be temporary, prolonged workforce disruptions may negatively impact the District’s services. Furthermore, adverse economic effects of the COVID-19 outbreak may decrease the District’s student enrollment which could result in decrease in Federal and state funding.

Although the District cannot estimate the length or gravity of the impact of the COVID-19 outbreak at this time, if the pandemic continues, it may have an adverse effect on the District’s results of future operations, financial position, and liquidity in fiscal year 2022.

On March 27, 2020 President Trump signed into law the “Coronavirus Aid, Relief and Economic Security (CARES) Act.” The CARES Act, among other things, appropriated funds for the Coronavirus Relief Fund to be used to make payments for specified uses to States and certain local governments. It also appropriated certain relief funds, for which the District was eligible. At the time of this report, \$60,493 was awarded through the Elementary and Secondary School Emergency Relief Fund (ESSERF). The district had spent all awarded ESSERF monies by the end of fiscal year 2021. An additional \$81,781 was awarded through the Governor’s Emergency Education Relief Fund (GEERF). The district spent all awarded monies in fiscal year 2021. In July 2020, the District was awarded \$700,411 from the Borough’s CARES Act Funds; all monies were used for eligible expenditures in fiscal year 2021.

The School District will continue to examine the impact that the CARES Act may have. Currently, the school district is unable to determine the full impact that the CARES Act will have on the district’s financial condition, results of operations or liquidity.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

10. Risk Management

The District faces a considerable number of risks of loss, including: (a) damage to and loss to property and contents, (b) employee torts, (c) professional liability; i.e., errors and omissions, (d) environmental damage, (e) worker's compensation; i.e., employee injuries, and (f) medical insurance costs of employees.

Commercial policies, transferring the risk of loss, except for relatively small deductible amounts, are purchased for employee medical costs. The District participates in the Alaska Public Entity Insurance (APEI) which provides insurance coverage for property, general liability, and worker's compensation. APEI is a public entity risk pool organized to share risks among its members. The APEI's 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 or at the discretion of the Board.

Supplemental contributions are based on each member's annual deposit contribution in comparison to the aggregate annual deposit contributions of all members. No supplemental contributions have been assessed for the last several years. The District has no coverage for environmental damages.

11. New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several new accounting standards with upcoming implementation dates (effective dates are adjusted for the issuance of GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance). The following new accounting standards were implemented by the District for 2021 reporting:

GASB Statement No. 84 - Fiduciary Activities - Effective for year-end June 30, 2021. This Statement addresses criteria for identifying and reporting fiduciary activities. See Footnote 12 for a detailed explanation of the impacts of this Standard on the District's financial statements.

GASB Statement No. 90 - Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61 - Effective for year-end June 30, 2021. This Statement addresses accounting and financial reporting for a majority equity interest in a legally separate organization. It provides a definition of a majority equity interest and provides guidance for further presentation as either an investment or a component unit, based on specific criteria. This does not impact the District in FY21.

The Governmental Accounting Standards Board has issued several new accounting standards with upcoming implementation dates (effective dates adjusted for the issuance of GASB 95). Management has not fully evaluated the potential effects of these statements, and actual impacts have not yet been determined. The statements are as follows:

GASB Statement No. 87 - Leases - Effective for year-end June 30, 2022, This Statement addresses accounting and financial reporting for certain lease assets and liabilities for leases that previously were classified as operating leases. This Statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

GASB Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period - Effective for year-end June 30, 2022. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus.

GASB Statement No. 91 - Conduit Debt Obligations - Effective for year-end June 30, 2023. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit obligations, and related note disclosures. This Statement clarifies the definition of a conduit debt obligation and establishes standards for related accounting and financial reporting.

GASB Statement No. 92 - Omnibus 2020 - Provisions of this Statement related to the effective date of Statement No. 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. The effective date for all other provisions of the Statement are to be implemented for year-end June 30, 2022. This Statement addresses a variety of topics such as leases, the applicability of Statement No. 73 and Statement No. 74 for reporting assets accumulated for postemployment benefits, the applicability of Statement No. 84 to postemployment benefit arrangements, the measurements of liabilities and assets related to asset retirement obligations in a government acquisition, reporting of public entity risk pools, referencing to nonrecurring fair value measurements, and terminology used to refer to derivative instruments.

GASB Statement No. 93 - Replacement of Interbank Offered Rates - The provisions of this Statement, except for paragraph 11b, 13 and 14, are required to be implemented for year-end June 30, 2021. The requirements in paragraph 11b, 13 and 14 are required to be implemented for year-end June 30, 2022. This Statement addresses accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR).

GASB Statement No. 94 - Public-Private and Public-Public Partnerships and Availability Payment Arrangements - Effective for year-end June 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) and also provides guidance for accounting and financial reporting for availability payment arrangements (APA).

GASB Statement No. 96 - Subscription-Based Information Technology Arrangements - Effective for year-end June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement, among other things, defines a SBITA, establishes that a SBITA results in a right-to-use subscription asset (an intangible asset) and a corresponding subscription liability, provides capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA.

GASB Statement No. 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - Effective for year-end June 30, 2022, except the portion of the pronouncement related to component unit criteria, which is effective for year-end June 30, 2020. This statement modifies certain guidance contained in Statement No. 84 and enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Basic Financial Statements

12. Change in Accounting Principle

In 2021, the District adopted the provisions of GASB Statement No. 84 *Fiduciary Activities*, which, among other accounting and reporting criteria, requires the District to address criteria for identifying and reporting fiduciary activities, as of the beginning of the District’s fiscal year. The District has determined the Student Activity Agency Fund reported in 2020 will now be reported as the Student Activity Special Revenue Fund. As a result of the implementation of this statement, the District has recorded an opening balance adjustment to reflect opening balance governmental funds fund balance and net position as follows:

	Opening Net Position, as Originally Presented	Change in Accounting Principal Adjustment	Opening Net Position, as Restated
Governmental Activities	\$ 532,378	\$ 145,403	\$ 677,781
	Opening Fund Balance, as Originally Presented	Change in Accounting Principal Adjustment	Opening Fund Balance, as Restated
Governmental Funds	\$ 2,613,792	\$ 145,403	\$ 2,759,195

Required Supplementary Information

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget		Actual	Variance
	Original	Final		With Final Budget
Revenues				
Local sources	\$ 1,971,204	\$ 1,997,664	\$ 2,010,285	\$ 12,621
State of Alaska	6,861,054	6,725,698	6,689,142	(36,556)
Total Revenues	8,832,258	8,723,362	8,699,427	(23,935)
Expenditures				
Instruction	3,818,139	3,772,569	3,732,542	40,027
Special education instruction	1,155,245	1,133,033	1,112,631	20,402
Support services - students	321,736	341,399	280,270	61,129
Support services - instruction	692,084	716,143	724,567	(8,424)
School administration	356,497	308,397	308,221	176
School administration support services	251,749	231,084	234,972	(3,888)
District administration	331,400	337,505	332,740	4,765
District administration support services	283,566	265,624	265,039	585
Operations and maintenance of plant	1,146,266	1,175,571	1,114,128	61,443
Student activities	370,516	297,252	298,428	(1,176)
Total Expenditures	8,727,198	8,578,577	8,403,538	175,039
Excess of Revenues Over Expenditures	105,060	144,785	295,889	151,104
Other Financing Sources				
Transfers to capital projects	-	(150,000)	(150,000)	-
Net Change in Fund Balance	\$ 105,060	\$ (5,215)	145,889	\$ 151,104
Fund Balance, beginning of year			<u>1,480,758</u>	
Fund Balance, end of year			<u>\$ 1,626,647</u>	

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Food Service Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance -
Budget and Actual

<i>Year Ended June 30, 2021</i>	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 2,378	\$ 2,378	\$ -
Federal sources	582,175	582,175	-
Total Revenues	584,553	584,553	-
Expenditures			
Food service	476,024	475,730	294
Excess of Revenues Over Expenditures	108,529	108,823	294
Other Financing Sources - transfers in	-	896	896
Net Change in Fund Balance	<u>\$ 108,529</u>	109,719	<u>\$ 1,190</u>
Fund Balance, beginning of year		<u>353,200</u>	
Fund Balance, end of year		<u>\$ 462,919</u>	

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Public Employees' Retirement System - Pension Plan
Schedule of the District's Proportionate Share of the Net Pension Liability

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.03486%	0.03210%	0.03887%	0.03841%	0.04741%	0.04618%	0.02358%
District's Proportionate Share of the Net Pension Liability	\$ 2,057,097	\$ 1,756,981	\$ 1,931,620	\$ 1,985,572	\$ 2,649,754	\$ 2,239,935	\$ 1,099,654
State of Alaska Proportionate Share of the Net Pension Liability	853,778	697,437	557,581	740,885	336,853	600,616	1,043,293
Total Net Pension Liability	\$ 2,910,875	\$ 2,454,418	\$ 2,489,201	\$ 2,726,457	\$ 2,986,607	\$ 2,840,551	\$ 2,142,947
District's Covered Payroll	1,144,346	1,138,871	1,111,864	1,121,141	1,071,115	1,073,055	2,142,947
District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	179.76%	154.27%	173.73%	177.10%	247.38%	208.74%	51.32%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	61.61%	63.42%	65.19%	63.37%	59.55%	63.96%	63.37%

Schedule of District Contributions

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 116,943	\$ 108,668	\$ 117,591	\$ 129,522	\$ 110,025	\$ 97,320	\$ 97,419
Contributions Relative to the Contractually Required Contribution	116,943	108,668	117,591	129,522	110,025	97,320	97,419
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	1,082,033	1,144,346	1,138,871	1,111,864	1,121,141	1,071,115	1,073,055
Contributions as a Percentage of Covered Payroll	10.81%	9.50%	10.33%	11.65%	9.81%	9.09%	9.08%

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Teachers' Retirement System - Pension Plan
Schedule of the District's Proportionate Share of the Net Pension Liability

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.16313%	0.17371%	0.17071%	0.16272%	0.18109%	0.16425%	0.07315%
District's Proportionate Share of the Net Pension Liability	\$ 3,316,529	\$ 3,254,783	\$ 3,267,931	\$ 3,297,713	\$ 4,134,925	\$ 3,055,795	\$ 2,193,669
State of Alaska Proportionate Share of the Net Pension Liability	5,757,512	4,816,886	4,860,590	5,755,371	4,912,845	4,890,196	10,803,531
Total Net Pension Liability	\$ 9,074,041	\$ 8,071,669	\$ 8,128,521	\$ 9,053,084	\$ 9,047,770	\$ 7,945,991	\$ 12,997,200
District's Covered Payroll	3,320,679	3,392,700	3,341,983	3,306,207	3,284,085	3,100,117	3,244,619
District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	99.88%	95.93%	97.78%	99.74%	125.91%	98.57%	67.61%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.81%	74.68%	74.09%	72.39%	68.40%	73.82%	55.70%

Schedule of District Contributions

<i>Years Ended June 30,</i>	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 136,269	\$ 173,571	\$ 189,249	\$ 203,759	\$ 179,601	\$ 173,758	\$ 178,117
Contributions Relative to the Contractually Required Contribution	136,269	173,571	189,249	203,759	179,601	173,758	178,117
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	3,575,921	3,320,679	3,392,700	3,341,983	3,306,207	3,284,085	3,100,117
Contributions as a Percentage of Covered Payroll	3.81%	5.23%	5.58%	6.10%	5.43%	5.29%	5.75%

See accompanying notes to Required Supplementary Information.

**Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)**

**Public Employees' Retirement System - OPEB Plans
Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)**

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.03481%	0.03222%	0.03882%	0.03844%	0.06037%	0.06206%	0.06525%	0.06164%	0.04836%	0.04934%	0.06525%	0.06164%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ 157,649	\$ 47,808	\$ 398,362	\$ 324,763	\$ 4,282	\$ 14,848	\$ 8,303	\$ 3,215	\$ (13,184)	\$ (11,963)	\$ (12,672)	\$ (8,746)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(65,482)	18,961	115,881	121,512	-	-	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ 92,167	\$ 66,769	\$ 514,243	\$ 446,275	\$ 4,282	\$ 14,848	\$ 8,303	\$ 3,215	\$ (13,184)	\$ (11,963)	\$ (12,672)	\$ (8,746)
District's Covered Payroll	328,573	364,023	416,856	\$441,738	815,772	774,848	695,028	679,402	815,772	774,848	695,028	679,402
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	47.98%	13.13%	95.56%	73.52%	0.52%	1.92%	1.19%	0.47%	-1.62%	-1.54%	-1.82%	-1.29%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	106.15%	98.13%	88.12%	89.68%	95.23%	83.17%	88.71%	93.98%	283.80%	297.43%	270.62%	212.97%

Schedule of District Contributions

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
Contractually Required Contributions	\$ 19,745	\$ 43,334	\$ 42,417	\$ 36,876	\$ 10,449	\$ 10,768	\$ 7,283	\$ 7,159	\$ 2,551	\$ 2,121	\$ 2,015	\$ 1,112
Contributions Relative to the Contractually Required Contribution	\$ 19,745	\$ 43,334	\$ 42,417	\$ 36,876	\$ 10,449	\$ 10,768	\$ 7,283	\$ 7,159	\$ 2,551	\$ 2,121	\$ 2,015	\$ 1,112
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 259,286	\$ 328,573	\$ 364,023	\$ 416,856	\$ 822,747	\$ 815,772	\$ 774,848	\$ 695,028	\$ 822,747	\$ 815,772	\$ 774,848	\$ 695,028
Contributions as a Percentage of Covered Payroll	7.615%	13.19%	11.65%	8.85%	1.270%	1.32%	0.94%	1.03%	0.310%	0.26%	0.26%	0.16%

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Teachers' Retirement System - OPEB Plans
Schedule of the District's Proportionate Share of the Net OPEB Liability (Asset)

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.16266%	0.17352%	0.17038%	0.16215%	0.31325%	0.31674%	0.34303%	0.23388%	0.31221%	0.31703%	0.34303%	0.23388%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (581,896)	\$ (265,174)	\$ 529,775	\$ 298,239	\$ (30,902)	\$ (12,150)	\$ (10,970)	\$ (11,086)	\$ (13,441)	\$ (12,748)	\$ (12,027)	\$ (7,643)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(1,014,515)	(394,714)	789,954	523,636	-	-	-	-	-	-	-	-
Total Net OPEB Liability (Asset)	\$ (1,596,411)	\$ (659,888)	\$ 1,319,729	\$ 821,875	\$ (30,902)	\$ (12,150)	\$ (10,970)	\$ (11,086)	\$ (13,441)	\$ (12,748)	\$ (12,027)	\$ (7,643)
District's Covered Payroll	2,038,572	2,155,827	2,266,865	2,384,326	1,282,108	1,236,874	1,075,117	921,880	1,282,108	1,236,874	1,075,117	921,880
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-28.54%	-12.30%	23.37%	12.51%	-2.41%	-0.98%	-1.02%	-1.20%	-1.05%	-1.03%	-1.12%	-0.83%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	113.78%	105.50%	90.23%	93.75%	125.59%	110.03%	109.56%	118.16%	931.08%	1409.77%	1304.81%	1342.59%

Schedule of District Contributions

Years Ended June 30,	ARHCT				RMP				ODD			
	2021	2020	2019	2018	2021	2020	2019	2018	2021	2020	2019	2018
Contractually Required Contributions	\$ 127,502	\$ 97,918	\$ 92,990	\$ 100,684	\$ 16,096	\$ 13,975	\$ 9,771	\$ 9,784	\$ 1,385	\$ 1,026	\$ 990	\$ -
Contributions Relative to the Contractually Required Contribution	\$ 127,502	\$ 97,918	\$ 92,990	\$ 100,684	\$ 16,096	\$ 13,975	\$ 9,771	\$ 9,784	\$ 1,385	\$ 1,026	\$ 990	\$ -
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 1,845,170	\$ 2,038,572	\$ 2,155,827	\$ 2,266,865	\$ 1,730,751	\$ 1,282,108	\$ 1,236,874	\$ 1,075,117	\$ 1,730,751	\$ 1,282,108	\$ 1,236,874	\$ 1,075,117
Contributions as a Percentage of Covered Payroll	6.910%	4.80%	4.31%	4.44%	0.930%	1.09%	0.79%	0.91%	0.080%	0.08%	0.08%	0.00%

See accompanying notes to Required Supplementary Information.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Required Supplementary Information
June 30, 2021

1. Budgetary Comparison Schedules

The budgetary comparison schedules are presented on the modified accrual basis of accounting. Thru the Cultural Lens Grant Special Revenue Fund and DHSS Keep School Operating Safely Special Revenue Fund do not have a legally adopted budget. As such, the budgetary comparison schedule is not presented.

2. Public Employees' Retirement System and Teachers' Retirement System - Pension Plan

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

These tables are presented based on the Plan measurement date. For June 30, 2021, the Plan measurement date is June 30, 2020.

Changes in Assumptions:

The actuarial assumptions used in the June 30, 2019 actuarial valuation (latest available) were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation, except the amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid from defined benefit pension plan assets.

In 2020, the discount rate was lowered from 8% to 7.38%.

Amounts reported reflect a change in assumptions between 2016 and 2017 in the method of allocating the net pension liability from actual contributions to present value of projected future contributions.

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

These tables are based on the District's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

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.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Required Supplementary Information, continued
June 30, 2021

3. Public Employees' Retirement System and Teachers' Retirement System - OPEB Plans

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

These tables are presented based on the Plan measurement date. For June 30, 2021, the Plan measurement date is June 30, 2020.

Changes in Assumptions:

The actuarial assumptions used in the June 30, 2019 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017. As a result of this experience study, the ARM Board adopted updated actuarial assumptions for the June 30, 2018 actuarial valuation to better reflect expected future experience. The assumptions used in the June 30, 2019 actuarial valuation are the same as those used in the June 30, 2018 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. Retired member contribution trend rates were updated to reflect the ongoing shift in population from pre-Medicare to Medicare-eligible and a projection of expected future retiree contributions reflecting the 10% decrease from 2019 to 2020.
3. The Further Consolidated Appropriations Act, 2020 that was signed in December 2019 made several changes, including the repeal of the Cadillac Tax.
4. The amount included in the Normal Cost for administrative expenses was updated to reflect the most recent two years of actual administrative expenses paid for postretirement healthcare plan assets.

In 2020, the discount rate was lowered from 8% to 7.38%.

In 2020, an Employer Group Waiver Plan (EGWP) was implemented effective January 1, 2019. This arrangement replaced the Retiree Drug Subsidy (RDS) under Medicare Part D and resulted in largest projected subsidies to offset the cost of prescription drug coverage.

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

These tables are based on the District's contributions for each fiscal year presented. These contributions have been reported as a deferred outflow of resources on the Statement of Net Position.

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.

This page intentionally left blank.

DRAFT

Additional Supplementary Information

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Revenues			
Local sources:			
District appropriation	\$ 1,800,000	\$ 1,800,000	\$ -
E-rate	116,964	116,964	-
Student activity revenue	30,000	37,161	7,161
Interest income	700	587	(113)
Other	50,000	55,573	5,573
Total local sources	1,997,664	2,010,285	12,621
State of Alaska:			
TRS on-behalf	658,165	601,793	(56,372)
PERS on-behalf	74,048	93,864	19,816
Foundation	5,971,539	5,971,539	-
Other State revenue	21,946	21,946	-
Total State of Alaska	6,725,698	6,689,142	(36,556)
Total Revenues	8,723,362	8,699,427	(23,935)
Expenditures			
Instruction:			
Salaries:			
Certificated	2,178,852	2,183,084	(4,232)
Noncertificated	31,480	32,339	(859)
Employee benefits	1,305,137	1,268,026	37,111
Professional and technical services	11,700	11,188	512
Staff travel	1,500	1,867	(367)
Student travel	3,000	1,010	1,990
Other purchased services	6,300	2,959	3,341
Supplies, materials and media	217,900	210,792	7,108
Other expenditures	16,700	21,277	(4,577)
Total instruction	3,772,569	3,732,542	40,027
Special education instruction:			
Salaries:			
Certificated	305,226	306,704	(1,478)
Noncertificated	377,151	362,440	14,711
Employee benefits	414,984	408,133	6,851
Professional and technical services	9,260	9,254	6
Staff travel	8,410	8,310	100
Supplies, materials and media	18,002	17,790	212
Total special education instruction	1,133,033	1,112,631	20,402

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
Support services - students:			
Salaries:			
Certificated	\$ 147,786	\$ 146,301	\$ 1,485
Noncertificated	35,022	32,390	2,632
Employee benefits	152,391	96,644	55,747
Supplies, materials and media	6,200	4,935	1,265
Total support services - students	341,399	280,270	61,129
Support services - instruction:			
Salaries:			
Certificated	168,195	169,581	(1,386)
Noncertificated	48,328	47,397	931
Employee benefits	74,921	74,795	126
Professional and technical services	47,000	47,144	(144)
Utilities services	137,280	138,814	(1,534)
Other purchased services	66,219	66,921	(702)
Insurance and bond premiums	19,000	16,676	2,324
Supplies, materials and media	155,200	163,239	(8,039)
Total support services - instruction	716,143	724,567	(8,424)
School administration:			
Salaries - certificated	179,838	181,038	(1,200)
Employee benefits	119,359	118,511	848
Supplies, materials and media	8,000	7,273	727
Other expenditures	1,200	1,399	(199)
Total school administration	308,397	308,221	176
School administration support services:			
Salaries - noncertificated	116,229	119,502	(3,273)
Employee benefits	100,045	102,783	(2,738)
Utilities services	10,100	8,461	1,639
Supplies, materials and media	4,710	4,226	484
Total school administration support services	231,084	234,972	(3,888)

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
District administration:			
Salaries:			
Certificated	\$ 146,120	\$ 143,442	\$ 2,678
Noncertificated	51,764	51,764	-
Employee benefits	90,651	91,992	(1,341)
Professional and technical services	14,000	15,217	(1,217)
Staff travel	-	125	(125)
Utilities services	2,100	1,389	711
Supplies, materials and media	14,319	10,270	4,049
Other expenditures	18,551	18,541	10
Total district administration	337,505	332,740	4,765
District administration support services:			
Salaries - noncertificated	103,686	102,421	1,265
Employee benefits	55,174	58,096	(2,922)
Professional and technical services	49,400	49,398	2
Insurance and bond premiums	62,864	62,800	64
Supplies, materials and media	1,900	968	932
Other expenditures	9,100	8,942	158
Indirect costs	(16,500)	(17,586)	1,086
Total district administration support services	265,624	265,039	585
Operations and maintenance of plant:			
Salaries - noncertificated	299,200	301,261	(2,061)
Employee benefits	142,742	144,048	(1,306)
Professional and technical services	15,000	12,473	2,527
Utilities services	63,980	62,686	1,294
Energy	303,000	298,770	4,230
Other purchased services	110,000	51,724	58,276
Insurance and bond premiums	92,411	92,411	-
Supplies, materials and media	144,238	145,966	(1,728)
Other expenditures	5,000	4,789	211
Total operations and maintenance of plant	1,175,571	1,114,128	61,443

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
General (School Operating) Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Final Budget	Actual	Variance With Final Budget
Expenditures, continued			
Student activities:			
Salaries:			
Certificated	\$ 90,349	\$ 81,381	\$ 8,968
Noncertificated	29,832	25,706	4,126
Employee benefits	46,669	36,217	10,452
Staff travel	517	517	-
Student travel	80,662	106,168	(25,506)
Utilities services	1,200	1,109	91
Supplies, materials and media	41,384	33,141	8,243
Equipment	-	6,047	(6,047)
Other expenditures	6,639	8,142	(1,503)
Total student activities	297,252	298,428	(1,176)
Total Expenditures	8,578,577	8,403,538	175,039
Excess of Revenues Over Expenditures	144,785	295,889	151,104
Other Financing Sources			
Transfers out	(150,000)	(150,000)	-
Net Change in Fund Balance	\$ (5,215)	145,889	\$ 151,104
Fund Balance, beginning of year		1,480,758	
Fund Balance, end of year		\$ 1,626,647	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Food Service Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Local sources	\$ 2,378	\$ 2,378	\$ -
Federal grants passed through the State of Alaska	582,175	582,175	-
Total Revenues	584,553	584,553	-
Expenditures			
Food service:			
Salaries - noncertificated	134,246	134,246	-
Employee benefits	78,479	78,479	-
Supplies, materials and media	262,462	262,462	-
Other purchased services	837	543	294
Total Expenditures	476,024	475,730	294
Other Financing Sources			
Transfers in	-	896	896
Net Change in Fund Balance	<u>\$ 108,529</u>	109,719	<u>\$ 1,190</u>
Fund Balance, beginning of year		<u>353,200</u>	
Fund Balance, end of year		<u>\$ 462,919</u>	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Thru the Cultural Lens Grant Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources	\$ 401
Expenditures	
Support services - student - supplies, materials and media	401
Total Expenditures	401
Net Change in Fund Balance	-
Fund Balance, beginning of year	-
Fund Balance, end of year	\$ -

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Nonmajor Governmental Special Revenue Funds
Combining Balance Sheet

<i>June 30, 2021</i>	CCDP Health & Wellness Grant	Student Trans- portation	Title VI-B IDEA	Carl Perkins	PHS English Language Arts Carr Grant
Assets					
Cash and investments	\$ -	\$ 60,602	\$ 35	\$ -	\$ 1,329
Accounts receivable	9,350	-	-	13,079	-
Total Assets	\$ 9,350	\$ 60,602	\$ 35	\$ 13,079	\$ 1,329
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 402	\$ -	\$ -	\$ 14	\$ 9
Due to other funds	8,948	-	-	13,065	-
Unearned revenue	-	-	35	-	1,320
Total Liabilities	9,350	-	35	13,079	1,329
Fund Balances					
Restricted	-	-	-	-	-
Assigned	-	60,602	-	-	-
Total Fund Balances	-	60,602	-	-	-
Total Liabilities and Fund Balances	\$ 9,350	\$ 60,602	\$ 35	\$ 13,079	\$ 1,329

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Nonmajor Governmental Special Revenue Funds
Combining Balance Sheet, continued

<i>June 30, 2021</i>	Kito Memorial Trust Scholarship	Erwin Memorial Trust Scholarship	Cold Storage Trust Scholarship	Harris Memorial Trust Scholarship	Jacob T. Memorial Trust Scholarship	Esther Evans Memorial Scholarship	Eric Corl Memorial Scholarship	Student Activity	Totals
Assets									
Cash and investments	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 286,478
Accounts receivable	-	-	-	-	-	-	-	-	22,429
Total Assets	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 308,907
Liabilities and Fund Balances									
Liabilities									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425
Due to other funds	-	-	-	-	-	-	-	-	22,013
Unearned revenue	-	-	-	-	-	-	-	-	1,355
Total Liabilities	-	-	-	-	-	-	-	-	23,793
Fund Balances									
Restricted	12,353	10,923	25,252	1,414	847	22,166	1,644	9,701	84,300
Assigned	-	-	-	-	-	-	-	140,212	200,814
Total Fund Balances	12,353	10,923	25,252	1,414	847	22,166	1,644	149,913	285,114
Total Liabilities and Fund Balances	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 308,907

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Nonmajor Governmental Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

<i>Year Ended June 30, 2021</i>	Suicide Pre- vention	CCDP Health & Wellness Grant	Student Transpor- tation	Title I-A Basic	Title I-C Migrant Education	COVID-19 Education Stabil- ization	COVID-19 GEERF	Migrant Education Book
Revenues								
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Alaska	27,000	24,875	176,360	-	-	13,876	-	-
Federal grants:								
Passed through State of Alaska	-	-	-	117,821	185,509	-	81,781	3,960
Direct federal grants and contracts	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Other sources	-	-	-	-	-	-	-	-
Total Revenues	27,000	24,875	176,360	117,821	185,509	13,876	81,781	3,960
Expenditures								
Instruction	-	-	-	-	-	13,469	39,154	-
Special education instruction	-	-	-	-	-	-	-	-
Support services - students	26,209	24,146	-	114,367	180,071	-	40,230	3,960
Support services - instruction	-	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-	-
District administration support services	791	729	-	3,454	5,438	407	2,397	-
Student transportation - to and from school	-	-	223,530	-	-	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-
Expendable trust	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Total Expenditures	27,000	24,875	223,530	117,821	185,509	13,876	81,781	3,960
Excess (Deficiency) of Revenues Over Expenditures	-	-	(47,170)	-	-	-	-	-
Other Financing Sources (Uses)								
Transfers in	-	-	60,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	60,000	-	-	-	-	-
Net Change in Fund Balances	-	-	12,830	-	-	-	-	-
Fund Balances, beginning of year, as restated (Note 12)	-	-	47,772	-	-	-	-	-
Fund Balances, end of year	\$ -	\$ -	\$ 60,602	\$ -	\$ -	\$ -	\$ -	\$ -

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Nonmajor Governmental Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

Year Ended June 30, 2021	Title VI-B IDEA	Preschool Disabled	Carl Perkins	Whole Kids Found- ation	Indian Education	Small, Rural School Achieve- ment	Borough CARES Act	PHS English Language Arts Carr Grant
Revenues								
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	343
State of Alaska	-	-	-	-	-	-	-	-
Federal grants:								
Passed through State of Alaska	139,292	1,509	15,000	-	-	-	-	-
Direct federal grants and contracts	-	-	-	-	29,896	17,119	-	-
Other	-	-	-	-	-	-	700,411	-
Other sources	-	-	-	-	-	-	-	-
Total Revenues	139,292	1,509	15,000	-	29,896	17,119	700,411	343
Expenditures								
Instruction	-	-	14,758	-	29,896	-	295,724	-
Special education instruction	135,209	1,465	-	-	-	-	28,045	-
Support services - students	-	-	-	-	-	-	2,080	343
Support services - instruction	-	-	-	-	-	17,119	131,864	-
School administration	-	-	-	-	-	-	27,634	-
District administration	-	-	-	-	-	-	11,920	-
District administration support services	4,083	44	242	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	6,000	-
Operations and maintenance of plant	-	-	-	-	-	-	159,946	-
Food services	-	-	-	-	-	-	37,198	-
Expendable trust	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-
Total Expenditures	139,292	1,509	15,000	-	29,896	17,119	700,411	343
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	(896)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(896)	-	-	-	-
Net Change in Fund Balances	-	-	-	(896)	-	-	-	-
Fund Balances, beginning of year, as restated (Note 12)	-	-	-	896	-	-	-	-
Fund Balances, end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Nonmajor Governmental Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances, continued

<i>Year Ended June 30, 2021</i>	Kito Memorial Scholar- ship	Erwin Memorial Scholar- ship	Cold Storage Trust Scholar- ship	Harris Memorial Trust Scholar- ship	Jacob T. Memorial Trust Scholar- ship	Esther Evans Memorial Scholar- ship	Eric Cort Memorial Scholar- ship	Student Activity	Totals
Revenues									
Local sources	\$ 12	\$ 10	\$ 24	\$ 1	\$ 1	\$ 21	\$ 2	\$ -	\$ 414
State of Alaska	-	-	-	-	-	-	-	-	242,111
Federal grants:									
Passed through State of Alaska	-	-	-	-	-	-	-	-	544,872
Direct federal grants and contracts	-	-	-	-	-	-	-	-	47,015
Other	-	-	-	-	-	-	-	-	700,411
Other sources	-	-	-	-	-	-	-	73,240	73,240
Total Revenues	12	10	24	1	1	21	2	73,240	1,608,063
Expenditures									
Instruction	-	-	-	-	-	-	-	-	393,001
Special education instruction	-	-	-	-	-	-	-	-	164,719
Support services - students	-	-	-	-	-	-	-	-	391,406
Support services - instruction	-	-	-	-	-	-	-	-	148,983
School administration	-	-	-	-	-	-	-	-	27,634
District administration	-	-	-	-	-	-	-	-	11,920
District administration support services	-	-	-	-	-	-	-	-	17,585
Student transportation - to and from school	-	-	-	-	-	-	-	-	229,530
Operations and maintenance of plant	-	-	-	-	-	-	-	-	159,946
Food services	-	-	-	-	-	-	-	-	37,198
Expendable trust	-	500	-	-	-	-	-	-	500
Student activities	-	-	-	-	-	-	-	68,730	68,730
Total Expenditures	-	500	-	-	-	-	-	68,730	1,651,152
Excess (Deficiency) of Revenues Over Expenditures	12	(490)	24	1	1	21	2	4,510	(43,089)
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	-	-	60,000
Transfers out	-	-	-	-	-	-	-	-	(896)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	59,104
Net Change in Fund Balances	12	(490)	24	1	1	21	2	4,510	16,015
Fund Balances, beginning of year, as restated (Note 12)	12,341	11,413	25,228	1,413	846	22,145	1,642	145,403	269,099
Fund Balances, end of year	\$ 12,353	\$ 10,923	\$ 25,252	\$ 1,414	\$ 847	\$ 22,166	\$ 1,644	\$ 149,913	\$ 285,114

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Suicide Prevention Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
State of Alaska	\$ 27,000	\$ 27,000	\$ -
Expenditures			
Support services - students:			
Professional and technical services	5,728	5,775	(47)
Other purchased services	5,957	5,957	-
Supplies, material and media	14,524	14,477	47
Total support services - students	26,209	26,209	-
District administration support services - indirect costs	791	791	-
Total Expenditures	27,000	27,000	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
CCDP Health and Wellness Grant Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 24,875	\$ 24,875	\$ -
Expenditures			
Support services - students:			
Salaries:			
Certificated	1,500	1,500	-
Noncertificated	5,400	5,400	-
Employee benefits	924	924	-
Staff travel	610	610	-
Supplies, materials and media	15,712	15,712	-
Total support services - students	24,146	24,146	-
District administration support services - indirect costs	729	729	-
Total Expenditures	24,875	24,875	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Student Transportation Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
State of Alaska	\$ 194,580	\$ 176,360	\$ (18,220)
Expenditures			
Student transportation - to and from school:			
Professional and technical services	211,698	219,745	(8,047)
Other expenditures	5,000	3,785	1,215
Total Expenditures	216,698	223,530	(6,832)
Excess of Revenues Over Expenditures	(22,118)	(47,170)	(11,388)
Other Financing Sources - transfers in	-	60,000	(11,388)
Net Change in Fund Balance	\$ (22,118)	12,830	\$ (25,052)
Fund Balance, beginning of year		<u>47,772</u>	
Fund Balance, end of year		<u>\$ 60,602</u>	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Title I-A Basic Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 117,821	\$ 117,821	\$ -
Expenditures			
Support services - students:			
Salaries -			
certificated	74,842	74,842	-
Employee benefits	37,136	37,136	-
Supplies, materials and media	2,389	2,389	-
Total support services - students	114,367	114,367	-
District administration support services - indirect costs	3,454	3,454	-
Total Expenditures	117,821	117,821	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Title I-C Migrant Education Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 185,509	\$ 185,509	\$ -
Expenditures			
Support services - students:			
Salaries:			
Certificated	46,137	46,137	-
Noncertificated	48,994	49,349	(355)
Employee benefits	42,975	42,357	618
Professional and technical services	14,050	14,320	(270)
Student travel	239	239	-
Supplies, materials and media	27,676	27,669	7
Total support services - students	180,071	180,071	-
District administration support services - indirect costs	5,438	5,438	-
Total Expenditures	185,509	185,509	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
COVID-19 Education Stabilization Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 13,876	\$ 13,876	\$ -
Expenditures			
Instruction:			
Salaries - certificated	10,000	10,000	-
Employee benefits	2,867	2,924	(57)
Supplies, materials and media	602	545	57
Total instruction	13,469	13,469	-
District administration support services - indirect costs	407	407	-
Total Expenditures	13,876	13,876	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

COVID-19 GEERF Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 81,781	\$ 81,781	\$ -
Expenditures			
Instruction - supplies, materials and media	43,790	39,154	4,636
Support services - students:			
Supplies, materials and media	34,214	38,850	(4,636)
Other purchased services	1,380	1,380	-
Total support services - students	35,594	40,230	(4,636)
District administration support services - indirect costs	2,397	2,397	-
Total Expenditures	81,781	81,781	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Migrant Education Book Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 3,690	\$ 3,960	\$ 270
Expenditures			
Support services - students - supplies, materials and media	3,690	3,960	(270)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>-</u>	
Fund Balance, end of year		<u>\$ -</u>	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Title VI-B IDEA Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 139,292	\$ 139,292	\$ -
Expenditures			
Special education instruction:			
Salaries:			
Certificated	45,943	45,943	-
Noncertificated	738	738	-
Employee benefits	14,872	14,872	-
Professional and technical services	71,724	71,724	-
Supplies, materials and media	1,932	1,932	-
Total special education instruction	135,209	135,209	-
District administration support services - indirect costs	4,083	4,083	-
Total Expenditures	139,292	139,292	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Preschool Disabled Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 1,509	\$ 1,509	\$ -
Expenditures			
Special education instruction - supplies, materials and media	1,465	1,465	-
District administration support services - indirect costs	44	44	-
Total Expenditures	1,509	1,509	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Carl Perkins Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the State of Alaska	\$ 15,000	\$ 15,000	\$ -
Expenditures			
Instruction:			
Salaries - certificated	1,112	1,112	-
Employee benefits	162	162	-
Supplies, materials and media	6,735	6,735	-
Equipment	6,749	6,749	-
Total instruction	14,758	14,758	-
District administration support services - indirect costs	242	242	-
Total Expenditures	15,000	15,000	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Whole Kids Foundation Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	\$ -
Other Financing Uses - transfers out	(896)
Net Change in Fund Balance	(896)
Fund Balance, beginning of year	896
Fund Balance, end of year	\$ -

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Indian Education Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Direct federal grants	\$ 29,896	\$ 29,896	\$ -
Expenditures			
Instruction:			
Salaries - certificated	19,666	19,666	-
Employee benefits	7,802	7,802	-
Supplies, material and media	2,428	2,428	-
Total Expenditures	29,896	29,896	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
 Small, Rural School Achievement Special Revenue Fund
 Schedule of Revenues, Expenditures, and Changes
 in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Direct federal grants	\$ 17,119	\$ 17,119	\$ -
Expenditures			
Support services - instruction - other expenditures	17,119	17,119	-
Total Expenditures	17,119	17,119	-
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>-</u>	
Fund Balance, end of year		<u>\$ -</u>	

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Borough CARES Act Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Revenues			
Federal grants passed through the Borough	\$ 700,411	\$ 700,411	\$ -
Expenditures			
Instruction:			
Salaries:			
Certificated	199,863	199,863	-
Noncertificated	5,431	5,431	-
Employee benefits	36,930	36,930	-
Supplies, materials and media	53,500	53,500	-
Total instruction	295,724	295,724	-
Special education - instruction:			
Salaries:			
Certificated	9,028	9,028	-
Noncertificated	15,174	15,174	-
Employee benefits	3,843	3,843	-
Total special education - instruction	28,045	28,045	-
Support services - student:			
Salaries - certificated	1,724	1,724	-
Employee benefits	356	356	-
Total support services - student	2,080	2,080	-
Support services - instruction:			
Salaries:			
Certificated	7,863	7,863	-
Noncertificated	5,218	5,218	-
Employee benefits	1,598	1,598	-
Supplies, materials and media	117,185	117,185	-
Total support services - instruction	131,864	131,864	-
School administration:			
Salaries - certificated	24,075	24,075	-
Employee benefits	3,559	3,559	-
Total school administration	27,634	27,634	-

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Borough CARES Act Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes
in Fund Balance - Budget and Actual, continued

<i>Year Ended June 30, 2021</i>	Budget	Actual	Variance With Final Budget
Expenditures, continued			
District administration:			
Salaries - certificated	\$ 10,385	\$ 10,385	\$ -
Employee benefits	1,535	1,535	-
Total district administration	11,920	11,920	-
Operations and maintenance of plant:			
Salaries - noncertificated	19,462	19,462	-
Employee benefits	3,616	3,616	-
Energy	4,354	4,354	-
Other purchased services	5,565	5,565	-
Supplies, materials and media	126,949	126,949	-
Total operations and maintenance of plant	159,946	159,946	-
Student transportation - to and from school - Professional and technical services	6,000	6,000	-
Food services:			
Salaries - noncertificated	19,619	19,619	-
Employee benefits	9,282	9,282	-
Supplies, materials and media	8,297	8,297	-
Total food services	37,198	37,198	-
Total Expenditures	700,411	700,411	-
Net Change in Fund Balance	\$ -	-	\$ -
Fund Balance, beginning of year		-	
Fund Balance, end of year		\$ -	

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
PHS English Language Arts Carr Grant Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources	\$ 343
Expenditures	
Support services - student - other expenditures	343
Total Expenditures	343
Net Change in Fund Balance	-
Fund Balance, beginning of year	-
Fund Balance, end of year	\$ -

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Kito Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 12
<hr/>	
Net Change in Fund Balance	12
<hr/>	
Fund Balance, beginning of year	12,341
<hr/>	
Fund Balance, end of year	\$ 12,353

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Erwin Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues

Local sources - interest income	\$	10
---------------------------------	----	----

Expenditures

Expendable trust - scholarship payments		500
---	--	-----

Net Change in Fund Balance

(490)

Fund Balance, beginning of year

11,413

Fund Balance, end of year

\$ 10,923

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Cold Storage Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 24
Net Change in Fund Balance	24
Fund Balance, beginning of year	25,228
Fund Balance, end of year	\$ 25,252

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Harris Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 1
<hr/>	
Change in Fund Balance	1
<hr/>	
Fund Balance, beginning of year	1,413
<hr/>	
Fund Balance, end of year	\$ 1,414

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Jacob T. Memorial Trust Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 1
Change in Fund Balance	1
Fund Balance, beginning of year	846
Fund Balance, end of year	\$ 847

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Esther Evans Memorial Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 21
Net Change in Fund Balance	21
Fund Balance, beginning of year	22,145
Fund Balance, end of year	\$ 22,166

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Eric Corl Memorial Scholarship Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources - interest income	\$ 2
Change in Fund Balance	2
Fund Balance, beginning of year	1,642
Fund Balance, end of year	\$ 1,644

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Student Activity Special Revenue Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Other local revenue	73,240
Expenditures	
Student activities - other expenditures	68,730
Total Expenditures	68,730
Net Change in Fund Balance	4,510
Fund Balance, beginning, as restated (Note 12)	145,403
Fund Balance, ending	\$ 149,913

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Capital Project Funds
Combining Balance Sheet

<i>June 30, 2021</i>	Capital Projects	ADA	Carpet Replace- ment	Vehicle Replace- ment	Career Technical Education Equipment	Totals
Assets						
Cash and investments	\$ 216,193	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	\$ 675,479
Total Assets	\$ 216,193	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	675,479
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 48	\$ -	\$ -	\$ -	\$ -	\$ 48
Total Liabilities	48	-	-	-	-	48
Fund Balances						
Assigned	216,145	271,571	86,000	61,715	40,000	675,431
Total Liabilities and Fund Balances	\$ 216,193	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	\$ 675,479

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Capital Project Funds

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

<i>Year Ended June 30, 2021</i>	Capital Projects	ADA	Carpet Replace- ment	Vehicle Replace- ment	Career Technical Education Equipment	Totals
Revenues						
Local sources	\$ 17,393	\$ -	\$ -	\$ -	\$ -	\$ 17,393
Total Revenues	17,393	-	-	-	-	17,393
Expenditures						
Construction and facilities acquisition	88,100	-	(8,599)	8,599	-	88,100
Total Expenditures	88,100	-	(8,599)	8,599	-	88,100
Excess (Deficiency) of Revenues Over Expenditures						
	(70,707)	-	8,599	(8,599)	-	(70,707)
Other Financing Sources (Uses)						
Transfers in	90,000	-	-	-	-	90,000
Total Other Financing Sources (Uses)	90,000	-	-	-	-	90,000
Net Change in Fund Balances	19,293	-	8,599	(8,599)	-	19,293
Fund Balances, beginning of year	196,852	271,571	77,401	70,314	40,000	656,138
Fund Balances, end of year	\$ 216,145	\$ 271,571	\$ 86,000	\$ 61,715	\$ 40,000	\$ 675,431

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Capital Projects Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Revenues	
Local sources	\$ 17,393
Total Revenues	17,393
Expenditures	
Construction and facilities acquisition - equipment	88,100
Total Expenditures	88,100
Deficiency of Revenues Over Expenditures	(70,707)
Other Financing Sources (Uses)	
Transfer in	90,000
Total Other Financing Sources	90,000
Net Change in Fund Balance	19,293
Fund Balance, beginning of year	196,852
Fund Balance, end of year	\$ 216,145

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
ADA Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Net Change in Fund Balance	\$	-
Fund Balance, beginning of year		271,571
Fund Balance, end of year	\$	271,571

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Carpet Replacement Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Expenditures	
Construction and facilities acquisition - Equipment	\$ (8,599)
Total Expenditures	(8,599)
Net Change in Fund Balance	8,599
Fund Balance, beginning of year	77,401
Fund Balance, end of year	\$ 86,000

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Vehicle Replacement Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Expenditures	
Construction and facilities acquisition - equipment	\$ 8,599
Net Change in Fund Balance	(8,599)
Fund Balance, beginning of year	70,314
Fund Balance, end of year	\$ 61,715

DRAFT

Petersburg School District
 (A Component Unit of Petersburg Borough, Alaska)
Career Technical Education Equipment Capital Project Fund
Statement of Revenues, Expenditures, and Changes
in Fund Balance

Year Ended June 30, 2021

Net Change in Fund Balance	\$ -
Fund Balance, beginning of year	40,000
Fund Balance, end of year	\$ 40,000

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Compliance - AS 14.17.505
Year Ended June 30, 2021

Total fund balance - School Operating Fund	\$	1,626,647
less exemptions per 4 AAC 09.160(a):		
Prepaid items		314,753

Fund Balance Subject to 10% Limitation	\$	1,311,894
---	-----------	------------------

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	\$	1,311,894	-	15.61%
Current year expenditures	\$	8,403,538		

Note 1: Waiver of 10% Fund Limitation

On March 11, 2020, a Public Health Disaster Emergency was declared under AS 26.23.020. The State of Alaska issued a notice to suspend the requirements of 4 AAC 09.160. Requirement that school districts retain only 10% of their operating funds for the following year will be suspended until June 30, 2025. Petersburg School District has elected to present this schedule.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
U.S. Department of Agriculture				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
Summer Food Service				
Program for Children	10.559	MA 21.039.01	\$ -	\$ 424,748
CARES - Summer Food Service				
Program for Children	10.559	MA 21.039.01	-	77,485
			-	502,233
Total for CFDA 10.559			-	502,233
National School Lunch Program - USDA Commodities	10.555	MA 21.039.01	-	16,417
Total Child Nutrition Cluster			-	518,650
State Administrative Expenses for Child Nutrition	10.560	FD 21.PBSD.01	-	2,505
Fresh Fruit & Vegetable Program	10.582	FF 21.PBSD.02	-	24,036
Child and Adult Care Food Program	10.558	MA 21.039.01	-	36,984
Total U.S. Department of Agriculture			-	582,175
U.S. Department of Education				
Passed through the State of Alaska, Department of Education and Early Development:				
Title I Grants to Local Educational Agencies	84.010	IP 21.PBSD.01	-	81,933
Migrant Education State Grant Program - Title I-C Migrant	84.011	IP 21.PBSD.01	-	185,509
Migrant Education State Grant Program - Migrant Education Book	84.011A	MB 21.PBSD.01	-	3,960
Total for CFDA 84.011			-	189,469
Supporting Effective Instruction State Grants	84.367	IP 21.PBSD.01	-	25,888
Student Support and Academic Enrichment Program	84.424	IP 21.PBSD.01	-	10,000

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)
Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2021

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
U.S. Department of Education, continued				
Passed through the State of Alaska, Department of Education and Early Development, continued:				
Special Education Cluster (IDEA):				
Title VI-B IDEA - Special Education Grants to States	84.027	SE 21.PBSD.01	\$ -	\$ 139,292
Special Education Preschool Grants	84.173	SE 21.PBSD.01	-	1,509
Total Special Education Cluster			-	140,801
Carl Perkins, Vocational Education Basic - Career and Technical Education - Basic Grants to States	84.048	EK 21.PBSD.01	-	15,000
COVID-19 - Education Stabilization Fund	84.425C	ER 21.PBSD.01	-	81,781
COVID-19 - Education Stabilization Fund	84.425D	ER 21.PBSD.01	-	13,876
Total for CFDA 84.425			-	95,657
Total U.S. Department of Education				
Passed through the State of Alaska, Department of Education and Early Development			-	558,748
Direct Program:				
Indian Education Grants to Local Educational Agencies	84.060A		-	29,896
Rural Education	84.358A		-	17,119
Total U.S. Department of Education			-	605,763
U.S. Department of Health and Human Service				
Passed through the State of Alaska, Department of Education and Early Development:				
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	CD 21.PBSD.01	-	24,875
Total Expenditures of Federal Awards			\$ -	\$ 1,212,813

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Petersburg School District under programs of the federal government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Petersburg School District, it is not intended to and does not present the financial position or changes in net position of Petersburg 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 expenditure are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

Petersburg School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of State Financial Assistance
Year Ended June 30, 2021

State Agency/ Program Title	Award Number	Total Award Amount	Passed through to Subrecipients	State Expenditures
Department of Education and Early Development				
Major Program:				
Public School Funding	FY21	\$ 5,971,539	\$ -	\$ 5,971,539
Nonmajor Programs:				
State of Alaska Raffle Fund	FY21	2,236	-	2,236
Pupil Transportation	FY 21	176,360	-	176,360
Suicide Awareness, Prevention and Postvention	SP.21.039.01	27,000	-	27,000
Quality Schools	FY 21	19,710	-	19,710
Total Department of Education and Early Development			-	6,196,845
Department of Administration				
Major Program - TRS Relief	FY 2021	601,793	-	601,793
Nonmajor Program - PERS Relief	FY 2021	93,864	-	93,864
Total Department of Administration			-	695,657
Total State Financial Assistance			\$ -	\$ 6,892,502

Note 1. Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Petersburg School District under programs of the state government for the year ended June 30, 2021. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Petersburg School District, it is not intended to and does not present the financial position, or changes in net position of Petersburg School District.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

This page intentionally left blank.

DRAFT

Single Audit Reports

DRAFT



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's 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*

Members of the School Board
Petersburg School District
Petersburg, 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 accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Petersburg School District (the District), a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated XXXX, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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
XXXX, 2021



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on Compliance

Opinions

We have audited Petersburg School District's (the District's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on the Child Nutrition Cluster Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Opinions section of our report, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the child nutrition cluster major federal program for the year ended June 30, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the 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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2021.

Basis for Opinion

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Assistance Listing # 10.555/10.559 Child Nutrition Cluster as described in finding number 2021-001 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the District to comply with the types of compliance requirements applicable to that 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; 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.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the types of 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 the 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 types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 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 types of 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 the District's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with GAAS, *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 the District's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the 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 the 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness 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. Therefore, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified. However, we consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a material weakness, and we consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-002 to be a significant deficiency.

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.

Government Auditing Standards and the Uniform Guidance require the auditor to perform limited procedures on the District's response described in the accompanying *schedule of findings and questioned costs* to the internal control over compliance findings identified in our compliance audit. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The District is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. The District's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska
XXXX, 2021



Tel: 907-278-8878
Fax: 907-278-5779
www.bdo.com

3601 C Street, Suite 600
Anchorage, AK 99503

Independent Auditor's 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*

Members of the School Board
Petersburg School District
Petersburg, Alaska

Report on Compliance

Opinion on Compliance for Each Major State Program

We have audited Petersburg School District's (the District) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of the District's major state programs for the year ended June 30, 2021. The District's major state programs are identified in the accompanying Schedule of State Financial Assistance.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2021.

Basis for Opinion

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; and the audit requirements of *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Our responsibilities under those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the types of 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, state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 types of 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 the District's compliance with the requirements of the state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, 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 the District's compliance with the types of compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the 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 Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of the 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 state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a 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 have not been 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 Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Anchorage, Alaska
XXXX, 2021

DRAFT

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs
Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	___ yes	_X_ no
Significant deficiency(ies) identified?	___ yes	_X_ (none reported)
Noncompliance material to financial statements noted?	___ yes	_X_ no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	_X_ yes	___ no
Significant deficiency(ies) identified?	_X_ yes	___ (none reported)

Type of auditor's report issued on compliance for major federal programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)

X yes ___ no

Identification of major federal programs:

Assistance Listing Number	Name of Federal Program or Cluster	Agency
10.555/10.559	Child Nutrition Cluster	Department of Agriculture

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

X yes ___ no

State Financial Assistance

Internal control over major state programs:

Material weakness(es) identified?	___ yes	_X_ no
Significant deficiency(ies) identified?	___ yes	_X_ (none reported)

Type of auditor's report issued on compliance for state major programs:

Unmodified

Dollar threshold used to distinguish a state major program:

\$ 200,000

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2021

**Section II - Financial Statement Findings Required to be Reported in Accordance with
Government Auditing Standards**

There were no findings related to the financial statements which are required to be reported in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

Finding 2021-001 **Noncompliance and Material Weakness in Internal Controls Over
Compliance - Procurement and Suspension and Debarment**

Identification of the federal program

<i>Award Year</i>	<i>Agency and Pass-through Entity</i>	<i>Federal Program Title</i>	<i>Federal Assistance Listing Number</i>	<i>Grant Number</i>
2021	Department of Agriculture - passed through the State of Alaska, Department of Education and Early Development	Child Nutrition Cluster	10.555	MA 21.039.01
2021	Department of Agriculture - passed through the State of Alaska, Department of Education and Early Development	Child Nutrition Cluster	10.559	MA 21.039.01

Criteria or specific requirement In accordance with 2 CFR 200, the District must follow its own procurement policy which conforms to the Uniform Guidance standards. This requires the District to, among other things, ensure that it maintains procurement requisitions and supporting documents reviewed and approved by the appropriate authority, depending on the amount.

Condition There was no evidence to support the procurement rules and procedures applicable to the grant were followed for one contract and the District was not in compliance with the procurement requirements of the program.

Cause Internal controls policies were not in place to ensure the District follows its own procurement requirements for the program.

Effect or Potential Effect The District was not in compliance with the procurement requirement for the program. The District did not go out to bid and instead kept the same vendor from the previous year.

Petersburg School District
(A Component Unit of Petersburg Borough, Alaska)

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2021

<i>Cause</i>	Change in personnel and eligibility requirements for the program in 2021 resulted in the District not following its internal control policy.
<i>Effect or Potential Effect</i>	Lack of proper internal controls related to approval of meal count sheets increases the likelihood of not catching errors in counts on inputs in the count sheet.
<i>Questioned Costs</i>	None
<i>Context</i>	In our testwork for eligibility requirements, of the 40 samples pulled, we noted 5 instances where the District did not follow their internal controls of signing meal count sheets for each meal served for the Child Nutrition Cluster Program
<i>Identification as a repeat finding</i>	This is not a repeat finding.
<i>Recommendation</i>	We recommend that steps be taken by the District to ensure meal count sheets are being review and signed to ensure accurate counts.
<i>Views of responsible official</i>	Management agrees with the finding. The Director of Nutrition Services will review meal counts and then send these forms over to the Director of Finance for review and verification. See corrective action plan.

Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.

This page intentionally left blank.

DRAFT

Unaudited Information

DRAFT

Telephone 877-526-7656
Fax 877-526-7656

Petersburg School District
P. O. Box 289
Petersburg, Alaska 99833-0289

Erica Kludt-Painter
Superintendent

Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2021


Contact: Karen Morrison
Director of Finance
201 Charles W Street
Petersburg, AK 99833
877-526-7656 ext. 102
business@pcsd.us

Finding 2020-001 Noncompliance with Procurement Requirements of Uniform Guidance and Significant Deficiency in Internal Controls Over Compliance - Procurement and Suspension and Debarment.

Condition: The District did not complete all of the procurement requirements during FY20 for one of the services allocable to the Special Education Cluster program.

Status: The finding is resolved.

This Summary Schedule of Prior Year Audit Findings has been reviewed and approved by:


Erica Kludt-Painter
Superintendent

As part of the larger community, Petersburg schools will provide a safe and orderly environment for teaching and learning that promotes continuous improvement and will advocate for the highest educational opportunities for all students.

Petersburg School District

Telephone 877-526-7656

Fax 877-526-7656

P. O. Box 289

Petersburg, Alaska 99833-0289

Erica Kludt-Painter

Superintendent

Corrective Action Plan Year Ended June 30, 2021

Contact: Karen Morrison
Director of Finance
201 Charles W Street
Petersburg, AK 99833
877-526-7656 ext. 102
business@pcsd.us

Finding 2021-001 Noncompliance and Material Weakness in Internal Controls Over Compliance - Procurement and Suspension and Debarment.

Corrective Action: The District did not complete all of the procurement requirements during FY21 for the Child Nutrition Cluster Program. The District will follow the Uniform Guidance thresholds that are established for federal programs, as well as follow the Petersburg School District Board policy. This procurement process will include seeking out other potential vendors for services, obtaining at least three quotes or going out to bid for services.

Completed Date: September 2, 2021

Finding 2021-002 Significant Deficiency in Internal Controls - Eligibility

Corrective Action: The District did not consistently maintain evidence of review of meal count sheets for eligibility requirements for the program. The Director of Nutrition Services will review meal counts and then send these forms over to the Director of Finance for review and verification.

Completed Date: September 13, 2021 and on-going

This Corrective Action Plan has been reviewed and approved by:



Erica Kludt-Painter
Superintendent

As part of the larger community, Petersburg schools will provide a safe and orderly environment for teaching and learning that promotes continuous improvement and will advocate for the highest educational opportunities for all students.

The “Silent” Disease



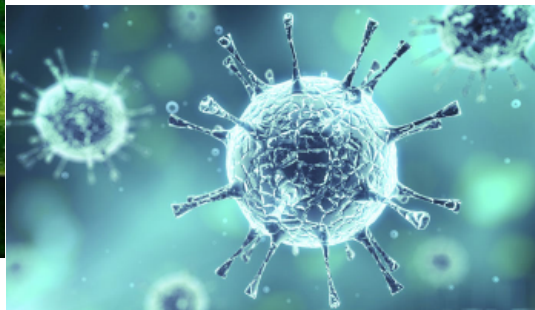
who knew?

It is estimated that over 2 million Americans have Chlamydia.

Most of those who have it don't know it either.

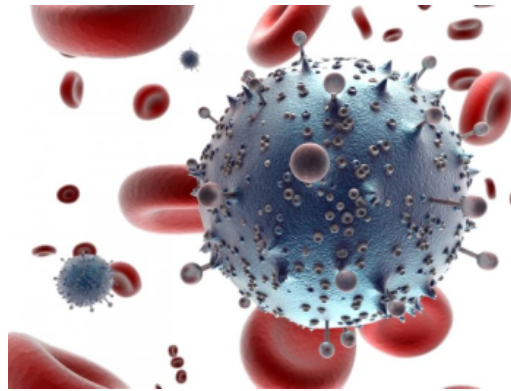
Sexually Transmitted Infections

- There are four major groups of microorganisms that can cause sexually transmitted infections:
 - Bacteria (Chlamydia, Gonorrhea, Syphilis)
 - Viruses (HSV1/HSV2, HPV, Hepatitis B, HIV)
 - Metazoa (parasites – scabies, pubic lice)
 - Protozoa (Trichomoniasis)



Having a STD increases your risk of getting HIV

- Inflammation increases the number of white blood cells at the urethra or cervix. This, in turn, increases the number of target cells that HIV can use to gain entry into the body, thus increasing susceptibility to HIV infection.



- Inflammation disrupts the normal, protective barrier that the mucous membranes provide, allowing HIV easier entry into the underlying tissues.

Signs and Symptoms of Chlamydia



Painful urination

Lower abdominal pain

Vaginal discharge in women

Penile discharge in men

Testicular pain in men

80-90 % of people that have Chlamydia
have no signs or symptoms

Routes of Infection

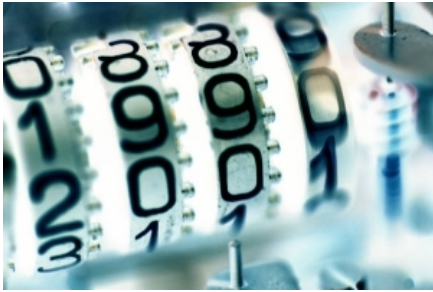
- Vaginal Sex
- Anal Sex
- Oral Sex
- From infected mother to infant during vaginal childbirth



Time to see the Doctor

- Discharge noted from the vagina or penis
- Pain during urination
- If your sexual partner tells you they have Chlamydia





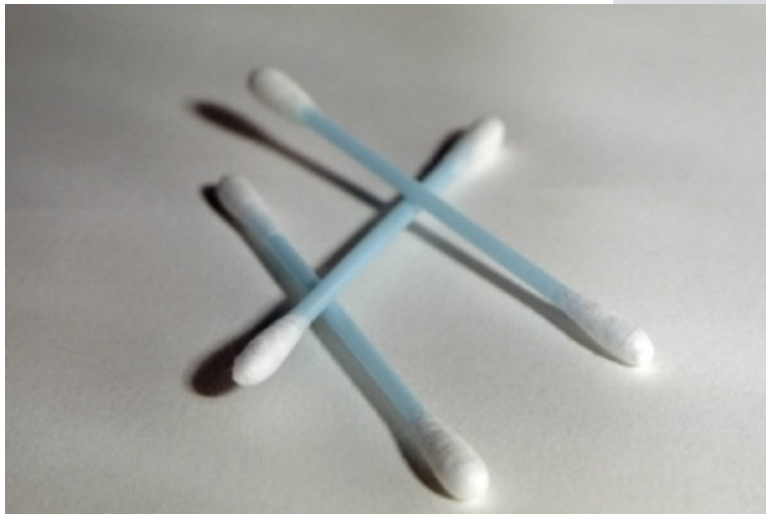
Risk Factors



- Multiple sexual partners within the last year
- Being a young women
- Men who have sex with men
- Infrequent or absent condom use
- History of previous sexually transmitted infection

Screening for Chlamydia

- Urine specimen
- Urethral swab
- Cervical swab
- Blood sample

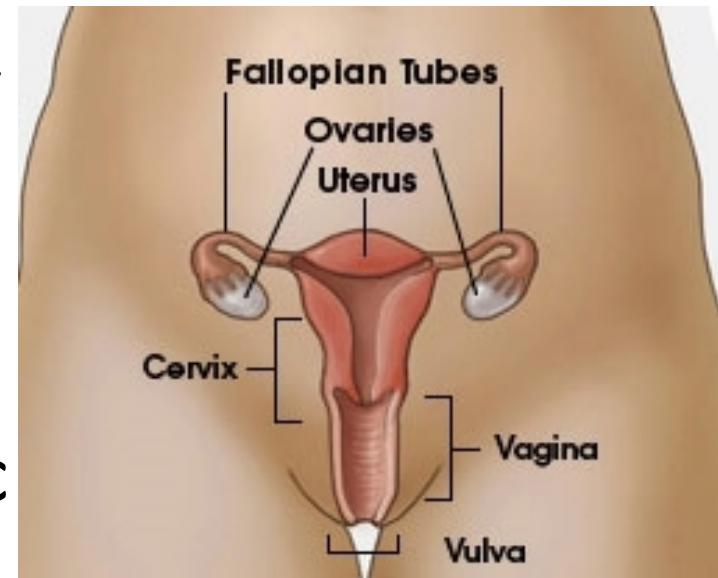




Warning
Explicit Medical Pictures

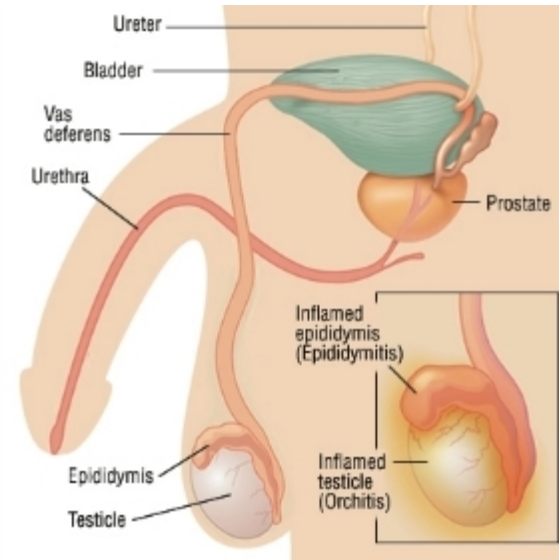
Complications of Untreated Chlamydia in Women

- The infection can spread to the uterus and or fallopian tubes → Pelvic Inflammatory disease (PID), ½ of all PID cases are caused by Chlamydia
- It can result in chronic pelvic pain, infertility, and potentially fatal ectopic pregnancies



Complications of Untreated Chlamydia in Men

- Complications from untreated Chlamydia are **RARE**
- Can spread to the epididymis → pain, fever, and sterility
- Can cause arthritis, accompanied by skin lesions and inflammation of the eye and urethra (**Reiter's Syndrome**)



Treatment for complicated Chlamydia in males

Immediately refer males with symptoms of tenderness/pain in the epididymis, swelling of scrotum, or discharge from the anus to licensed health care Provider for a physical exam, evaluation, and treatment

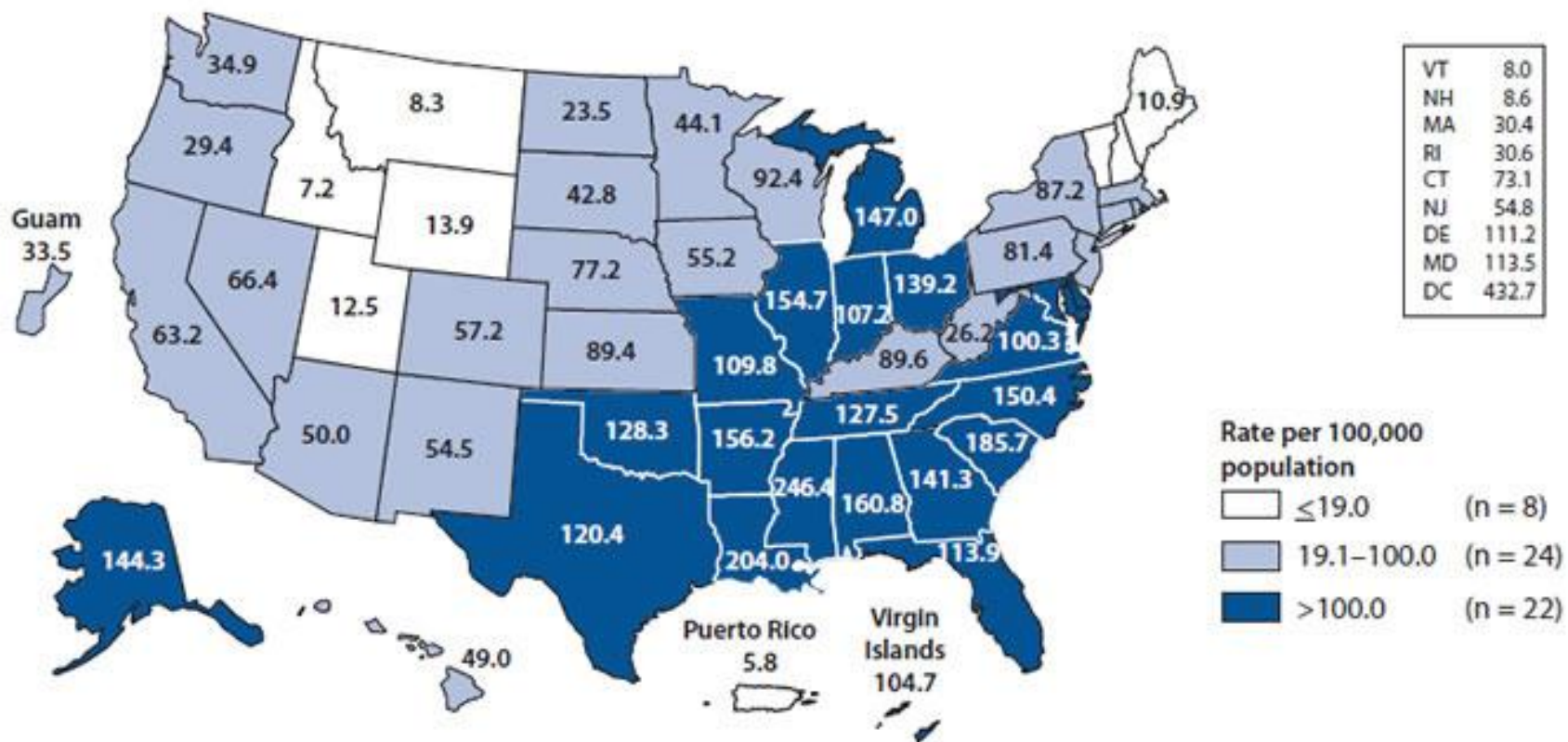




GONORRHEA

Making it burn when you pee

Gonorrhea—Rates by State, United States and Outlying Areas, 2009



Signs and Symptoms of Gonorrhea

- Burning or painful sensation when urinating
- White, Yellow, or Green discharge from penis
- Painful or swollen testicles
- Increased vaginal discharge
- Vaginal bleeding between periods
- Abdominal and/or pelvic pain in women





Warning
Explicit Medical Pictures

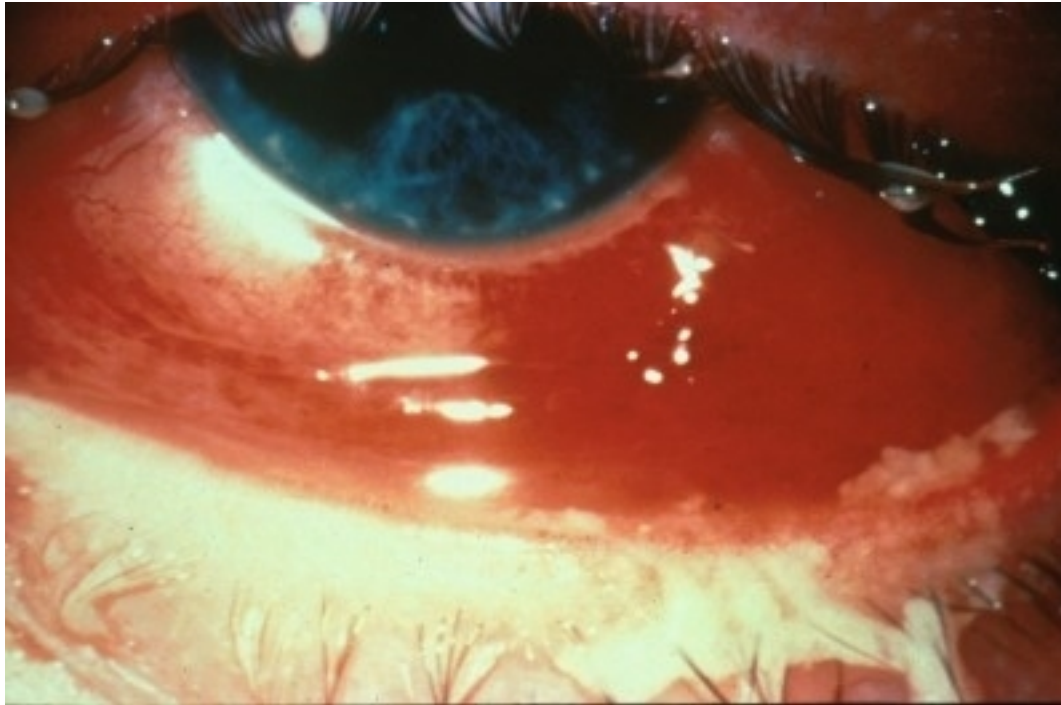
Gonococcal urethritis



Gonococcal Cervicitis



Gonococcal ophthalmia



Disseminated gonorrhoea - skin lesion



Signs and Symptoms of Rectal Gonorrheal Infection

- Discharge from anus
- Anal itching
- Anal soreness
- Anal bleeding
- Painful bowel movements



Time to see the Doctor If:

Burning sensation during urination



Pus-like drainage from penis, vagina, or anus

If your sexual partner tells you they have
gonorrhea

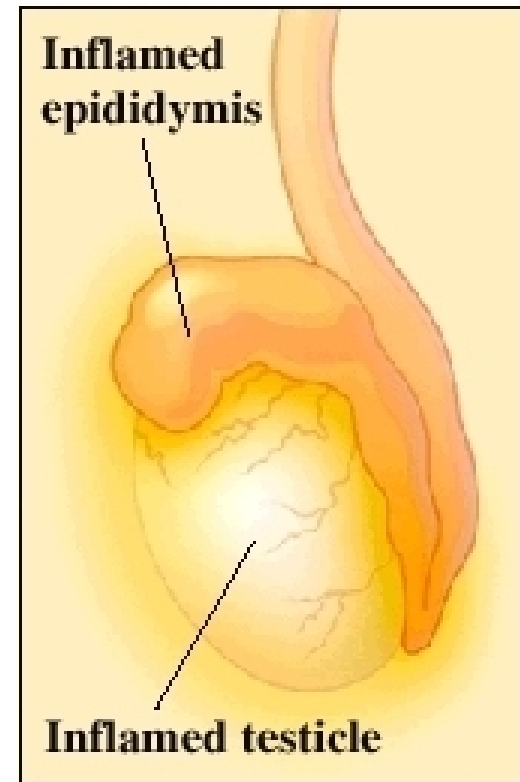
Complications of Untreated Gonorrhea in Women

- Gonorrhea can spread into the uterus and fallopian tubes resulting in Pelvic Inflammatory Disease (PID)
- PID can result in the following:
 - Infertility
 - Puss filled internal abscesses
 - Chronic pelvic pain
 - Increased risk of ectopic pregnancy, a life threatening condition



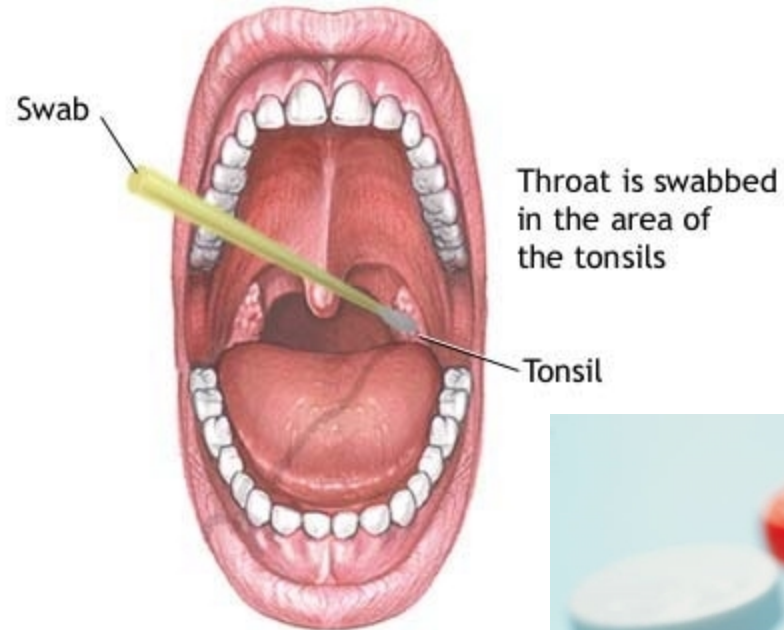
Complications of Untreated Gonorrhea in Men

- Gonorrhea can cause epididymitis, an inflammation at the back of the testes where the sperm ducts are located. Epididymitis can result in sterility if untreated.



Screening for Gonorrhea

- Urine specimen
- Endocervical swab
- Urethral swab
- Rectal swab
- Throat swab





Warning
Explicit Medical Pictures

Herpes Simplex 1 – Cold Sores



Herpes Simplex 2 – Genital Herpes



Symptoms of HSV 2

- 1 or more blisters on the mouth, around the genitals, or the rectum
- These blisters can break leaving a painful sore that can take 2-4 weeks to heal, this is known as an outbreak

Screening for HSV 1 and HSV 2

- Screening involves a blood test or a swab from the open sore



What is HIV?

“HIV is a virus that gradually attacks the immune system, which is our body’s natural defense against illness. If a person becomes infected with HIV, they will find it harder to fight off infections and diseases. The virus destroys a type of white blood cell called a T-helper cell and makes copies of itself inside them. T-helper cells are also referred to as CD4 cells” avert.org

Human Immunodeficiency Virus (HIV)

Transmitted through:

- Blood
- Genital Fluids
- Breast milk

Common ways:

- Unprotected sex
- Sharing needles
- Pregnancy, delivery, and breast milk to baby



Virus that attacks your immune system.

Who is at Risk for HIV/AIDS?

- Anyone who has unprotected sex
- Anyone that has another STI (Sexually Transmitted Infections)



- Anyone that uses intravenous drugs
- Any males that are uncircumcised

Testing and Treatment for HIV

- Testing involves either a blood draw or an oral swab

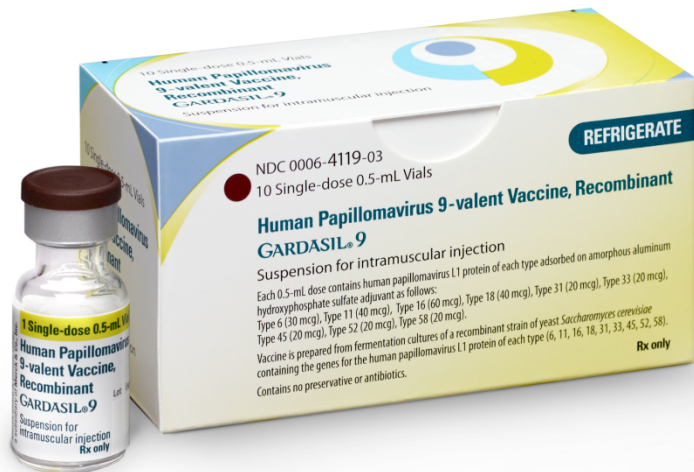
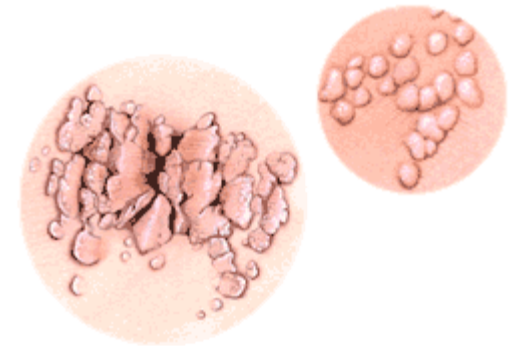


- Treatment involves complex medication regimens that are allowing most people with HIV have a normal life expectancy

Human Papillomavirus (HPV)

HPV can cause:

- Warts
- Cervical Cancer
- Penile Cancer



Trich

- Trichomoniasis is the most prevalent non-viral sexually transmitted infection in the United States, affecting an estimated 3.7 million persons





Warning
Explicit Medical Pictures

Symptoms of Trich

Symptoms in Women

- Greenish-yellow, frothy vaginal discharge with a strong odor
- Painful urination
- Vaginal itching and irritation
- Discomfort during intercourse
- Lower abdominal pain (rare)



Symptoms in Men

- Irritation inside the penis
- Mild discharge
- Slight burning after urination or ejaculation

Complications of Untreated Trich

- most infected persons (70%–85%) have minimal or no symptoms, and untreated infections might last for months to years
- Two to three fold increased risk for HIV, pre-term birth, PID



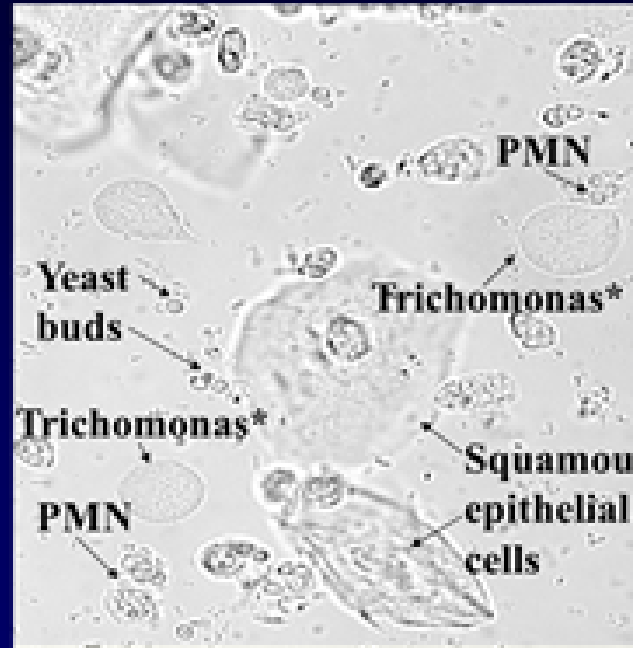
Testing for Trich

Trichomoniasis Curriculum

Diagnosis

Wet Prep: Trichomoniasis

Saline: 40X objective



*Trichomonas shown for size reference only; must be motile for identification
Source: Seattle STD/HIV Prevention Training Center at the University of Washington

- Testing includes vaginal swab or penile swab if discharge is present
- Specimens of male urine may also be collected

Treatment for Trich



- Since Trich is caused by a parasite it requires treatment with Flagyl
- Both partners need to be treated prevent reinfection

Syphilis the “Great Imitator”



- Many Signs and Symptoms of Syphilis are indistinguishable from other Diseases
 - Low Grade Temperature
 - Malaise
 - Headache
 - Rash that can be flat or raised

Transmission of Syphilis

- It is spread directly from person to person through direct contact with a lesion



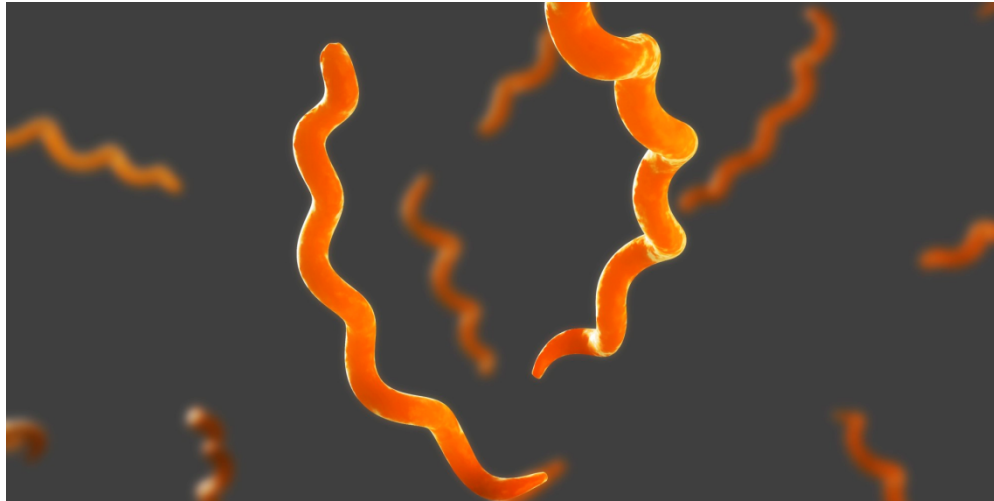
- It spreads through sex (oral, anal, or vaginal), it also can be transmitted between mother and fetus through blood which passes through the membrane that surrounds the fetus

Syphilis

- A person with Syphilis is only contagious during the early stages of Syphilis (primary and secondary)
- A chancre can develop 10-90 days after exposure to infected partner (average is 21 days)
- The chancre will self heal without treatment in 1-5 weeks (average is 3 weeks)

Syphilis

- Is thin and spiral shaped allowing it to easily breakthrough the skin barrier and travel through the blood stream



- If left untreated it can cause meningitis, neurologic problems, as well as heart and aorta disease – this typically happens during the Late Stage of Syphilis



Warning
Explicit Medical Pictures

Testing for Syphilis

- Approximately 1/3 of people who have sex with a partner that has primary or secondary Syphilis will acquire Syphilis
- Blood testing is the most common way to diagnose Syphilis, but if a client has a lesion (chancre) a swab can be done

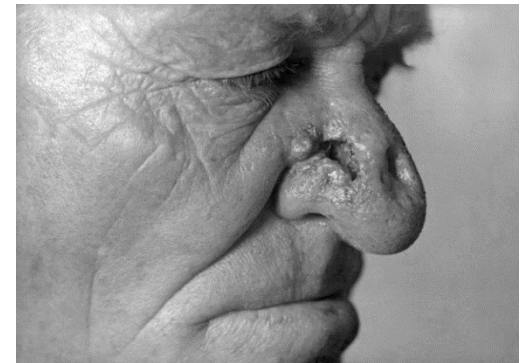
Primary Syphilis- chancre



Syphilis

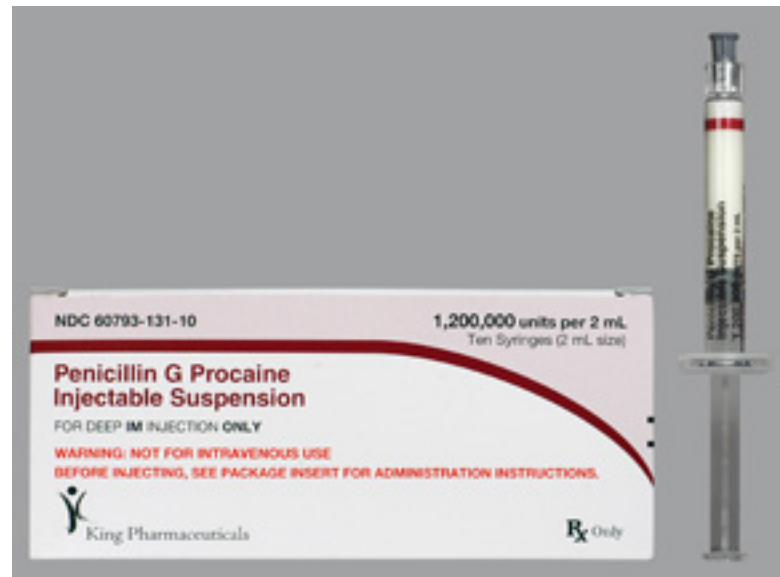
Syphilis

- Primary Syphilis causes one or more sores
- Heal within six weeks
- Occur on genitals or in or around the mouth three weeks after exposure
- Rosy rash on palms and soles of the feet
- Will resolve without treatment
- Severe problems with heart, brain, and nerves
- Paralysis
- Blindness
- Dementia
- Deafness
- Death



Syphilis Treatment

- The treatment for early Syphilis is a single dose of intramuscular Penicillin, Syphilis of more than a years duration requires three doses given once a week for three weeks



Hepatitis B & C

Hepatitis B & C

- Abdominal pain
- Dark Urine
- Fever
- Joint Pain
- Loss of Appetite
- Nausea and Vomiting
- Weakness and Fatigue
- Yellowing of Skin

Vaccine for Hep B

No Vaccine for Hep C



Hepatitis B (HBV)

- Is 50-100 x more infectious than HIV
- Is transmitted via exchange of body fluids (blood, semen, vaginal, placenta from mother to fetus, needle sharing, toothbrush sharing, razor sharing, and biting)

Who is at risk for HBV?

- Infants born to infected mothers
- Sex partners of infected persons
- Sexually active people not in a mutually monogamous relationship
- Persons with a STD
- Hemodialysis patients
- Men who have sex with men
- Injection drug users
- Household contacts of those who have chronic HBV
- Health care and public safety workers who are exposed in their occupation
- Travelers to regions where HBV is high



Signs and Symptoms of HBV

- Fever
- Fatigue
- Loss of appetite
- Nausea
- Vomiting
- Abdominal pain
- Dark Urine
- Grey colored stools
- Joint pain
- Jaundice



Prevention of HBV

- Vaccine (3 doses)
- Use of standard precautions (gloves, gowns, goggles) when dealing with blood and other body fluids

Treatment for HBV

Acute HBV

- There are no medications for HBV
- Rest
- Good nutrition
- Fluids



Chronic HBV

- Antiviral medication
- Regular monitoring of liver enzymes (AST/ALT)



Hepatitis C – The Silent Epidemic

- An estimated 3.2 million Americans have chronic Hepatitis C



- There are over 12,000 deaths a year from Hepatitis C in America

Transmission of HCV

- Blood Exposure
 - IV Drug Use
 - Blood transfusions before 1992
 - Occupation exposure
 - Sharing contaminated items like razors, toothbrushes, or clippers
 - Tattooing with unsterilized equipment
- Sexual Transmission
- Perinatal Transmission



Warning
Explicit Medical Pictures

Signs and Symptoms of HCV

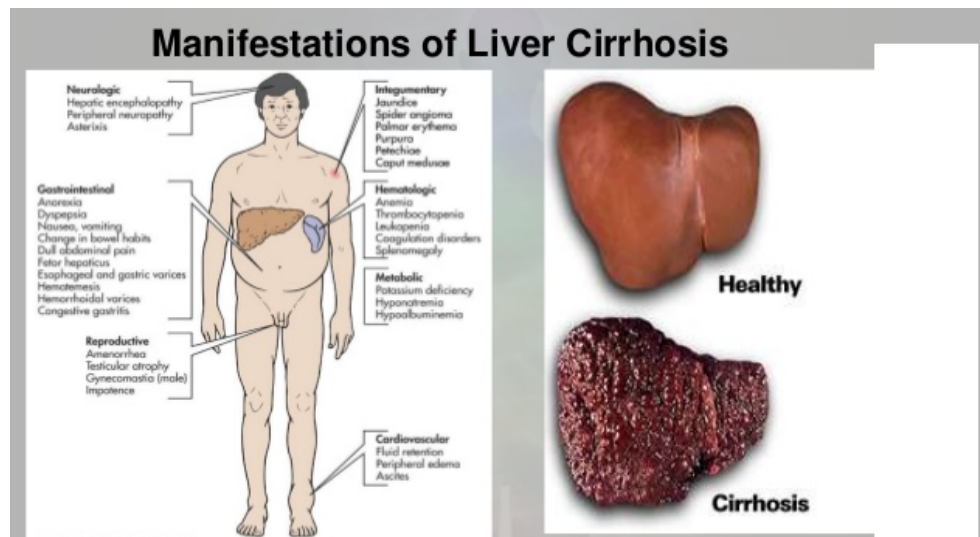
The same as HBV

- Fever
- Fatigue
- Loss of appetite
- Nausea
- Vomiting
- Abdominal pain
- Dark Urine
- Grey colored stools
- Joint pain
- Jaundice



Progression of HCV

- For every people that HCV
 - 75-85 will go on to develop a chronic HCV infection
 - 60-70 will develop chronic liver disease
 - 5-20 will develop cirrhosis of the liver
 - 1-5 will die from liver cancer or cirrhosis



Treatment of HCV

- There is no vaccine for HCV
- Routine testing helps prevent spreading of HCV
 - IV Drug users
 - Those born between 1945-1965
 - Those who received blood or organs before 1992

Available Resources

- Local STD testing and/or treatment sites

- Petersburg Public Health Center
- Joy Janssen Clinic

BEDSIDER

We've got you covered

Bedsider.org

- Helpful Websites

- <http://www.cdc.gov/std/>
- <http://www.avert.org/std.htm>
- www.scarleteen.com
- www.watchwellcast.com
- www.teenshealth.org
- www.thetrevorproject.org



Questions or Comments?



Work Cited

<http://www.cdc.gov/std/chlamydia/STDFact-Chlamydia.htm>

http://www.epi.alaska.gov/bulletins/docs/b2011_10.pdf

<http://www.mayoclinic.com/health/chlamydia/DS00173>

<http://www.cdc.gov/std/gonorrhea/stdfact-gonorrhea.htm>

http://www.epi.alaska.gov/bulletins/docs/b2011_30.pdf

<http://www.mayoclinic.com/health/gonorrhea/DS00180>

<http://www.cdc.gov/hepatitis/>

<http://www.ncbi.nlm.nih.gov/pubmedhealth/PMH0002139/>

<http://www.cdc.gov/tb/>

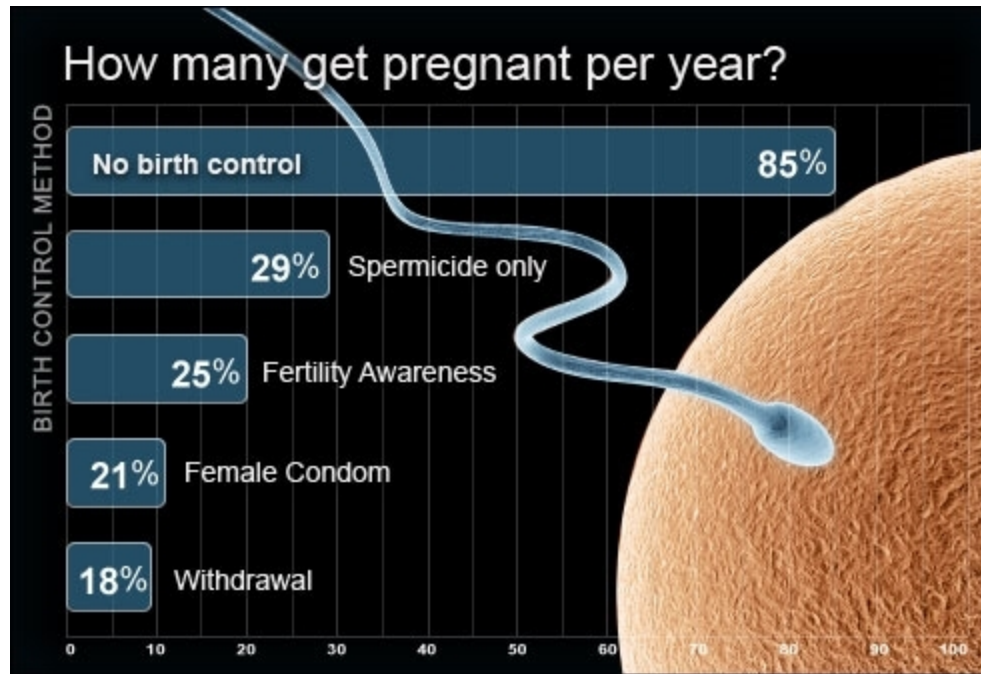
<http://www.ncbi.nlm.nih.gov/pubmedhealth/PMH0001141/>

<http://www.mayoclinic.com/health/tuberculosis/DS00372>

State of Alaska Public Health Nursing Practice Guidelines

WHAT IS BIRTH CONTROL?

- ◉ Birth Control or Contraception is a way to prevent unwanted/unplanned pregnancies

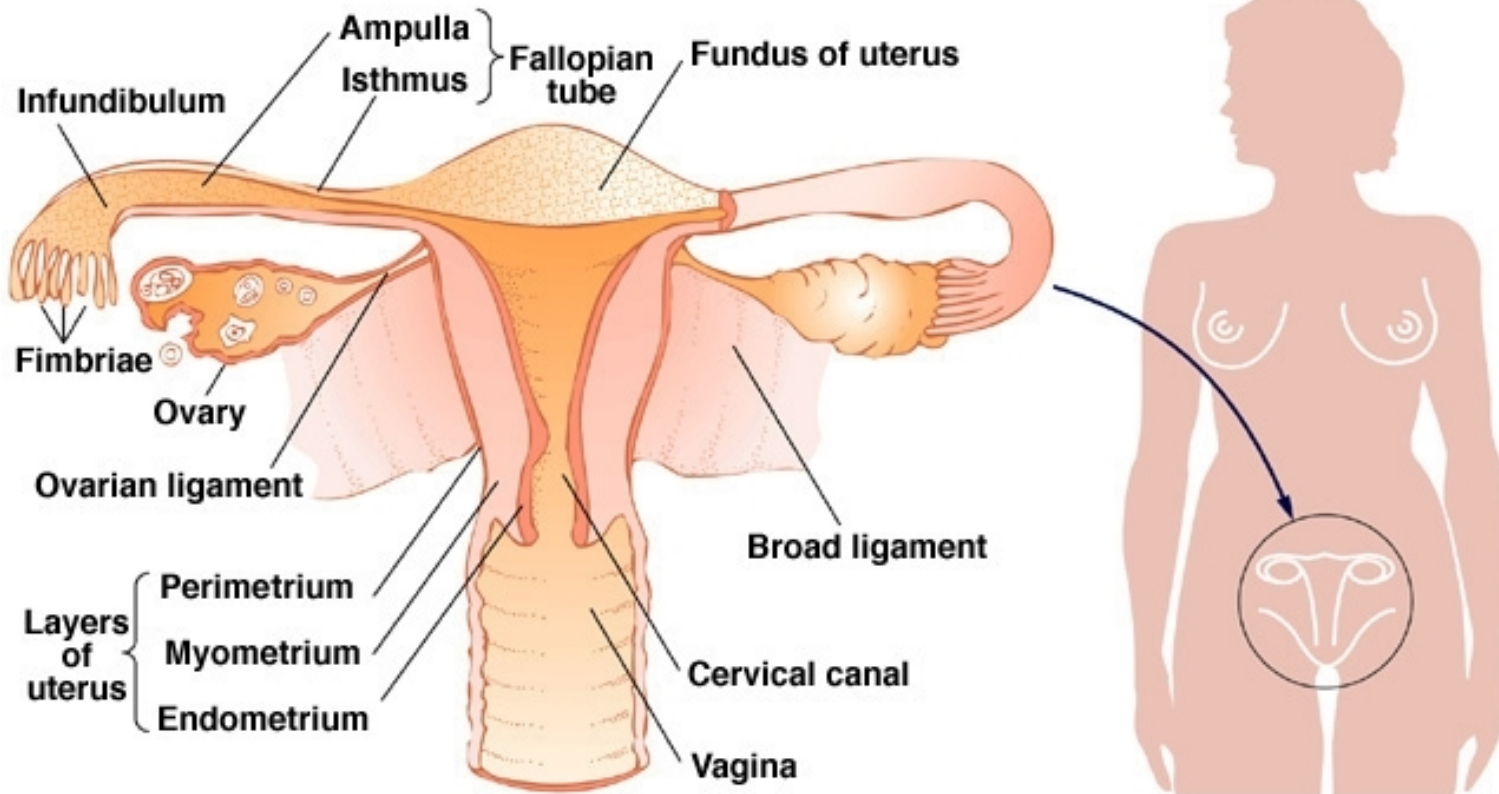


- ◉ The most effective way to prevent pregnancies is abstinence (not having sex)
- ◉ Couples that do decide to have sex need to know how to use birth control and what to do if they have unprotected sex (no condom and/or birth control method)

FEMALE REPRODUCTIVE SYSTEM

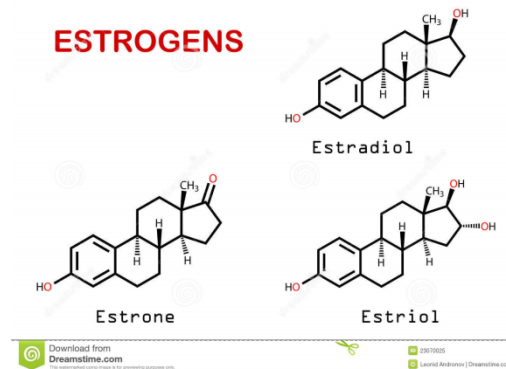
Hyde/DeLamater *Understanding Human Sexuality*, 6e. Copyright © 1997. The McGraw-Hill Companies, Inc. All Rights Reserved.

Internal Sexual & Reproductive Organs(F)



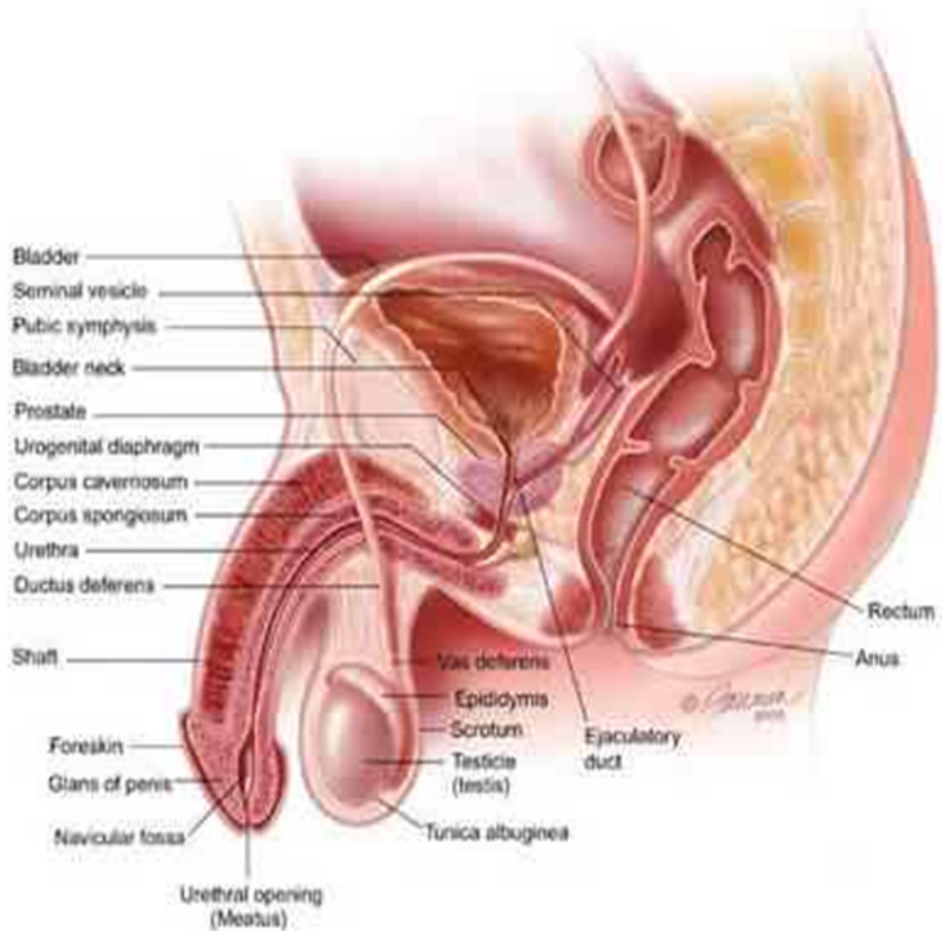
FEMALE SEX HORMONES

- The main female sex hormones are called estrogen and progesterone.

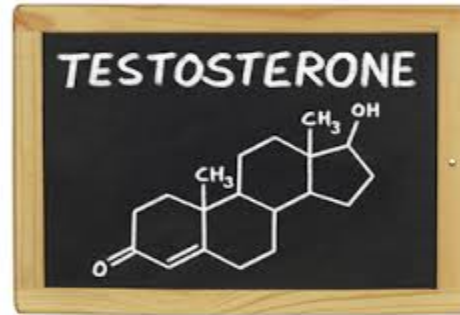


- Estrogen is responsible for the development of breast growth and accumulation of body fat around the hips and thighs.
- Both estrogen and progesterone are involved in the release of ova (egg), regulation of the menstrual cycle and pregnancy.

MALE REPRODUCTIVE SYSTEM



MALE SEX HORMONES



The main male sex hormone is called testosterone.

Testosterones main function is enlargement of the testicles and with it the production of sperm.

Secondary functions are

- Increased body hair growth
- Larynx enlargement and thickening of the vocal cords to lower voice pitch
- Thickening of the skin
- Increased muscular growth
- Growing and strengthening of the bones

RISKS OF GETTING PREGNANT AS A TEENAGER

- If you don't use birth control the risk of getting pregnant within a year is 85%



HOW CONTRACEPTION WORKS

I'M JUST SAYING, MAYBE THERE'S MORE TO LIFE
THAN JUST TRYING TO MAKE IT TO THE EGG.



THAT'S DANGEROUS
TALK, ANDREW.

HOW HORMONAL CONTRACEPTION WORKS

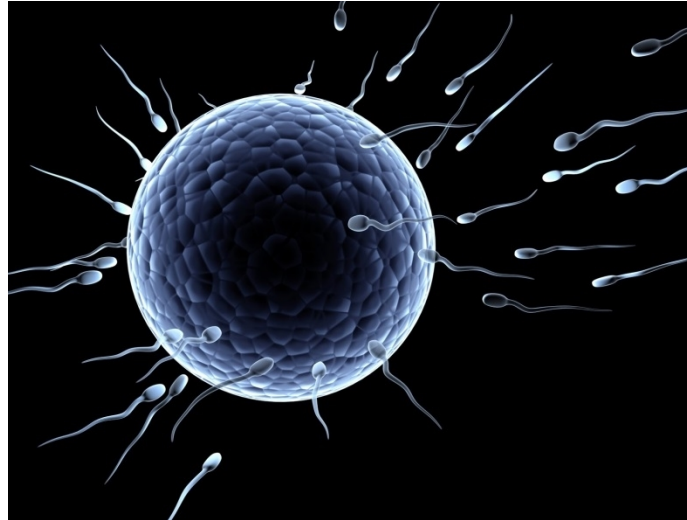
○ Main Mechanisms



- Stops ovulation
- Produce synthetic female hormones (estrogen and progestin) that stabilize a women's natural hormone level thus preventing an estrogen peak mid-cycle
- By preventing a bump in estrogen levels the pituitary gland won't producing follicle stimulating hormone (FSH) and luteinizing hormone (LH) and thus won't release mature eggs
- No mature eggs means no pregnancy

HOW HORMONAL CONTRACEPTION WORKS

- These hormones also make the lining of the uterus “inhospitable”, thinning it so that an egg can’t implant



- These hormones also cause the cervical mucous to thicken, making it difficult for sperm to move about

HOW NON-HORMONAL CONTRACEPTION WORKS

- Abstinence - refraining from sex prevents fertilization of egg and thus prevents pregnancy
- IUD's - interferes with the movement of sperm in the uterus, sperm die in the uterus before they can fertilize the egg
- Withdrawal or Pull Out Method - reduces BUT not eliminates the number of sperm in the uterus
- Condoms - thin sheath that fits over erect penis and helps to prevent sperm from entering the uterus
- https://www.youtube.com/v/s_z88FIb98I?list=PLQlx7o6qQQHjr4Tu9XNPPmeS30NTzsSTP&loop=1

EMERGENCY CONTRACEPTION

○ Two types:

- Plan B
- Ella (for woman whose BMI is above normal range)

○ Timeline

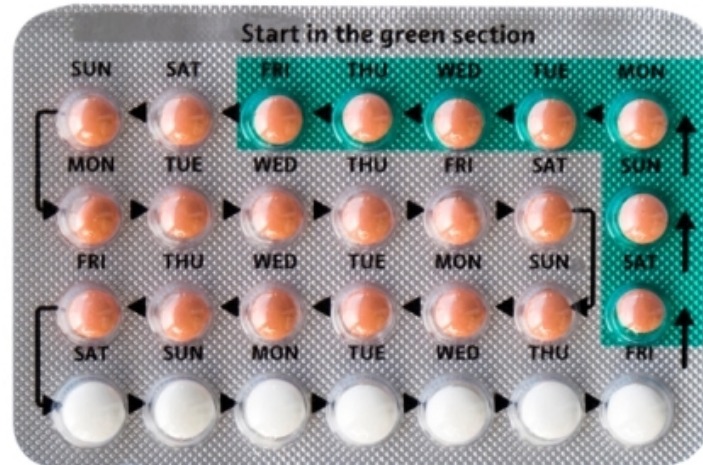
- Needs to be taken within 5 days of unprotected sex, the sooner it is taken the more effective it is



<http://youtu.be/7VoZr9vHeMo>

BIRTH CONTROL PILLS

- Two main types
 - Combined hormone
 - Single hormone
- Need to be taken consistently every day, with the progestin only pill **MUST** be taken at exactly the same time each day



THE SHOT

- The shot works by preventing the release of the egg from the ovary
- The intramuscular is given by injection (shot) in the buttock or upper arm muscle every 3 months



OTHER HORMONAL BIRTH CONTROL OPTIONS

- ◉ Vaginal ring (Nuvaring)
 - ◉ 2” ring inserted into the vagina during period
 - ◉ Worn for 3 weeks, removed for 1 week, then replaced with new ring
 - ◉ Pros: no daily pill; spontaneity
 - ◉ Cons: no STD protection, not effective for women over 198 lbs.
-
- ◉ Transdermal patch (Ortho Evra)
 - ◉ Patch is placed on buttock, abdomen, outer upper arm, or upper torso
 - ◉ Replaced weekly for 3 weeks, then a patch-free week
 - ◉ Pros: no daily pill; spontaneity
 - ◉ Cons: no STD protection, skin irritation



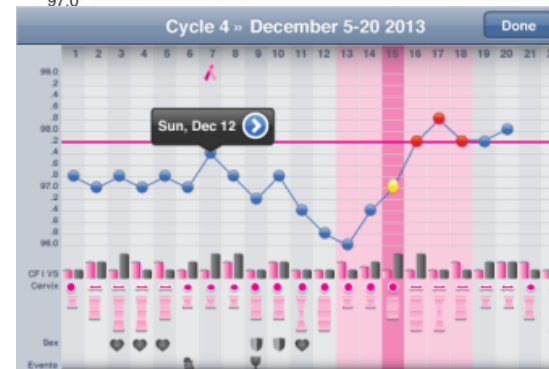
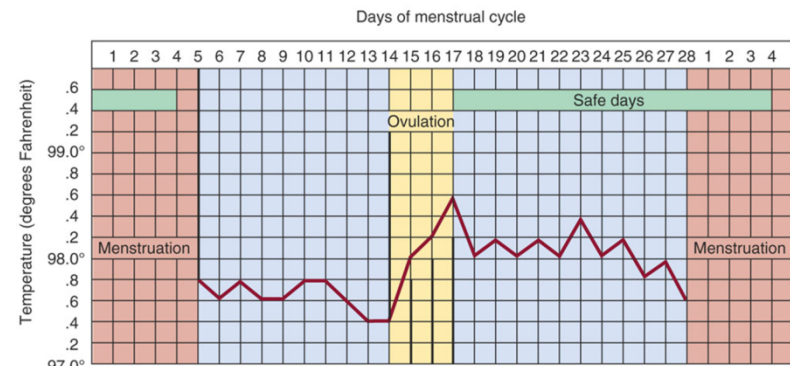
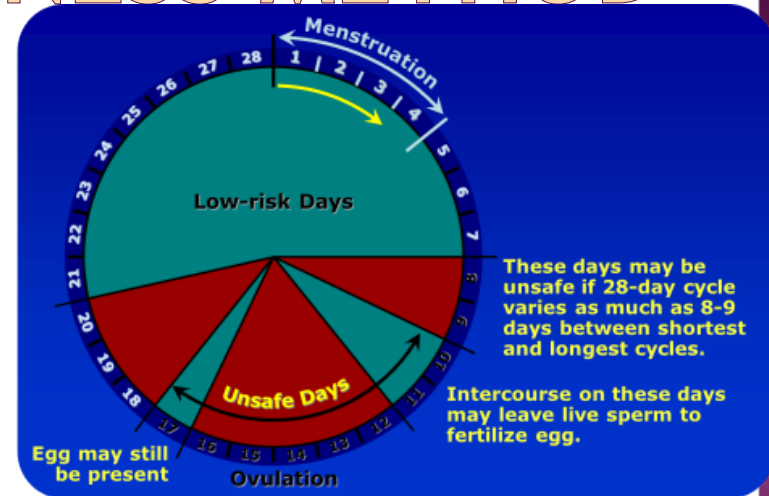
FERTILITY AWARENESS METHOD

○ Pros:

- Essentially free
- No medical side effects
- Does not interrupt sexual activity
- Woman gains awareness about her body and natural cycles, which can increase comfort w/sexuality

○ Cons:

- No STI protection
- Requires some degree of discipline in order to keep track of calendar/charts, etc.
- Need to abstain from intercourse or use a backup method during fertile days



IUD'S



- Work primarily by preventing sperm from fertilizing an egg
- Two main types:
 - Copper (Paraguard) - works by releases copper into the uterus, which works as a spermicide
 - Hormonal (Mirena, or Skyla) works by releasing a form of the hormone progestin (Levonorgestrel) into the uterus. The progestin thickens the cervical mucus so that sperm can't reach the egg and may keep some women from ovulating.
 - <https://www.youtube.com/v/ql83onBYE7Q?list=PLQIx7o6qQQHjr4Tu9XNPPmeS30NTzsSTP&loop=1>

IMPLANTS

- NEXPLANON is a small, soft, and flexible birth control implant that last 3 years and is the most effective birth control outside of abstinence



IMPLANTS

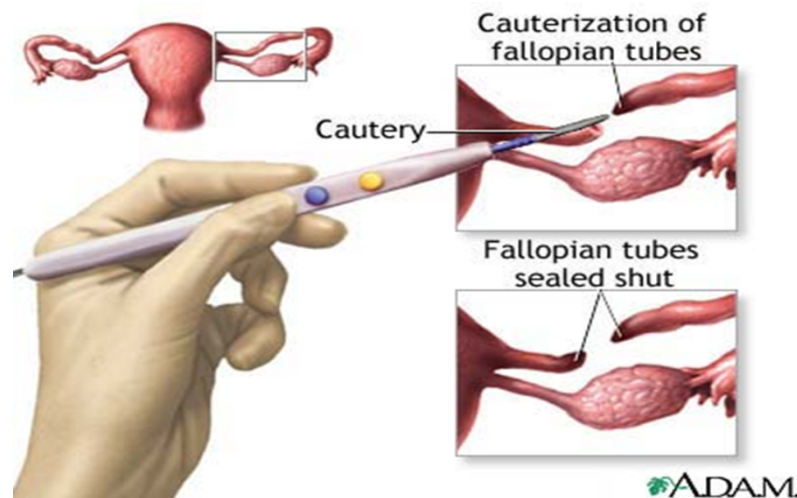
- ◉ NEXPLANON works to prevent pregnancy with a continuous release of progestin, one of the hormones found in birth control pills.



- ◉ This keeps the egg from being released from the ovaries and prevents sperm from reaching the egg.

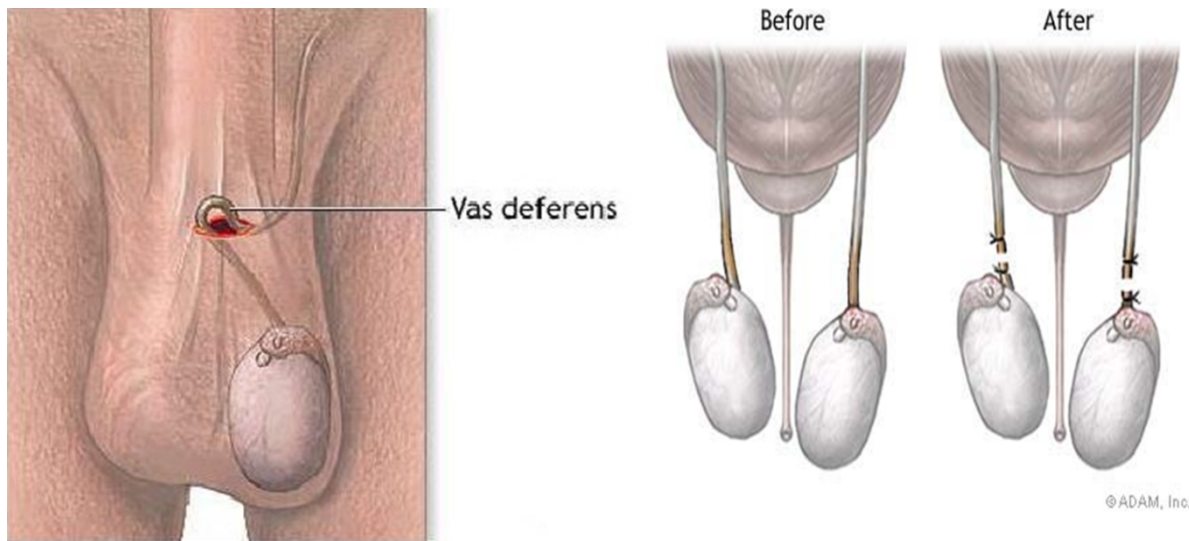
FEMALE STERILIZATION

- Surgical procedure performed on a woman
- Fallopian tubes are cut, tied, cauterized, prevents eggs from reaching sperm
- Failure rates vary by procedure, from 0.8%-3.7%
- Women may experience heavier periods after tubal ligation



MALE STERILIZATION

- During a vasectomy (“cutting the vas”) a urologist cuts and ligates (ties off) the ductus deferens. Sperm are still produced but cannot exit the body. Sperm eventually deteriorate and are phagocytized. A man is sterile, but because testosterone is still produced he retains his sex drive and secondary sex characteristics.



MYTHS VERSUS FACTS AND BIRTH CONTROL

- ◉ True or False, You can get pregnant while on your period.
- ◉ True or False, You will gain weight if you go on birth control.
- ◉ True or False, If you are on the pill for a long time it will make harder for you to get pregnant later on in life.
- ◉ True or False, If you smoke you increase the risk of getting a blood clot while on birth control

MYTHS VERSUS FACTS AND BIRTH CONTROL

- True or False, The most risky time to miss a pill is in the beginning of your pack.
- True or False, The pill reduces your risk of getting cancer
- True or False, A woman can get pregnant even if a man pulls out and ejaculates outside of the vagina
- True or False, Using 2 condoms means you are twice as protected from becoming pregnant

GREAT LINKS FOR MORE BIRTH CONTROL INFO

- <http://www.scarleteen.com/>
- <http://bedsider.org/>
- <http://www.womancareglobal.org/>

Are you a provider? Visit Bedsider Providers +

Welcome! (Sign in or Create your account) [Sign In](#)

BEDSIDER

birth control methods where to get it reminders features questions

Find a method that fits your body and your life.

[GO TO THE METHOD EXPLORER](#)

FRISKY FRIDAY

December horoscopes: Happy holidays!

[even if they're a bit intense >](#)

REAL STORIES

mary lida, 26, had My IUD with issues in 2017 and I will immediately get another one.

[more real stories >](#)

BEDSIDER EN ESPAÑOL

Desde el "qué hay" hasta el "cómo lo hago", información veraz sobre anticonceptivos.

[¡Visita Bedsider en español! >](#)

SCARLETEEN

sex ed for the real world

what's shiny & new?

Get a new vibrator to feel us already, please??

Higher Learning: Navigating Sex and Relationships in College

When Sex is Just a Spinning Butter

RECENT QUESTIONS

FROM THE BLOG

question:

WCG

Women's Care Global

IF YOU DON'T TELL THEM, THEN WHO WILL?

SEX ED, UNFILTERED

WATCH - NO TOPIC IS OFF LIMITS

TWITTER

WHERE CAN YOU GET BIRTH CONTROL IN PETERSBURG?

- Petersburg Public Health Center



- Joy Janssen Clinic

Dating Relationships and Sex Ed

Activity 1

- The Dating Game
- No Future here Get out while I'm ahead
- Happy just to be friends
- I want something more... let's spend some more time together.

Relationships

- Infatuation- an intense but short-lived passion or admiration for someone or something.
 - When you are infatuated with someone you are more likely to see the positive aspects of someone.
 - Is this good or bad? How might this affect someone's Thinking and behavior.

Signs of Infatuation

- You want to spend all your time together
- Tend to pull away from other friends and other people
- Do things that you might not usually do
- Might be attracted by a person's physical looks rather than how a person acts
- May place yourself in risky situations.
- May want the relationship to move forward quickly
- May engage in unsafe and risky behaviors

Infatuation continued

- Ways to improve thinking and behavior
 - Spend time with the person talking and getting to know them
 - Spend some time together and some time apart
 - Introduce the other person to your friends and family
 - Spend time with the other person in groups with people you know.
 - Slow down and enjoy the process of getting to know the person

Act 2

- The Dating Game
- No Future here Get out while I'm ahead
- Happy just to be friends
- I want something more... let's spend some more time together

Vocab

- Infatuation

- an intense but short-lived passion or admiration for someone or something.

- Love

- An intense feeling of deep attraction (passion)
- Over longer periods of time
- Relationship builds over time and are based on similar values, beliefs, interests, and personalities
- Love is not blind to faults

- Do you think teens confuse these two types of relationships?

Vocab

- Sex

- Male
- Female

- Sexual activity

- Behaviors that elicit or express sexual feeling, desire or physical responses.

- Sexual intercourse

- penetration of the vaginal, anal or oral cavity by a penis

Sex and love

- How are sex and love different?
 - Sex is a physical act that can be performed without love.
 - Love is an emotion we feel toward someone else
 - In its most mature form love is a commitment to another person that is constant even though emotions fluctuate.
- Can people have sex without love?
- Can people love each other without sex?

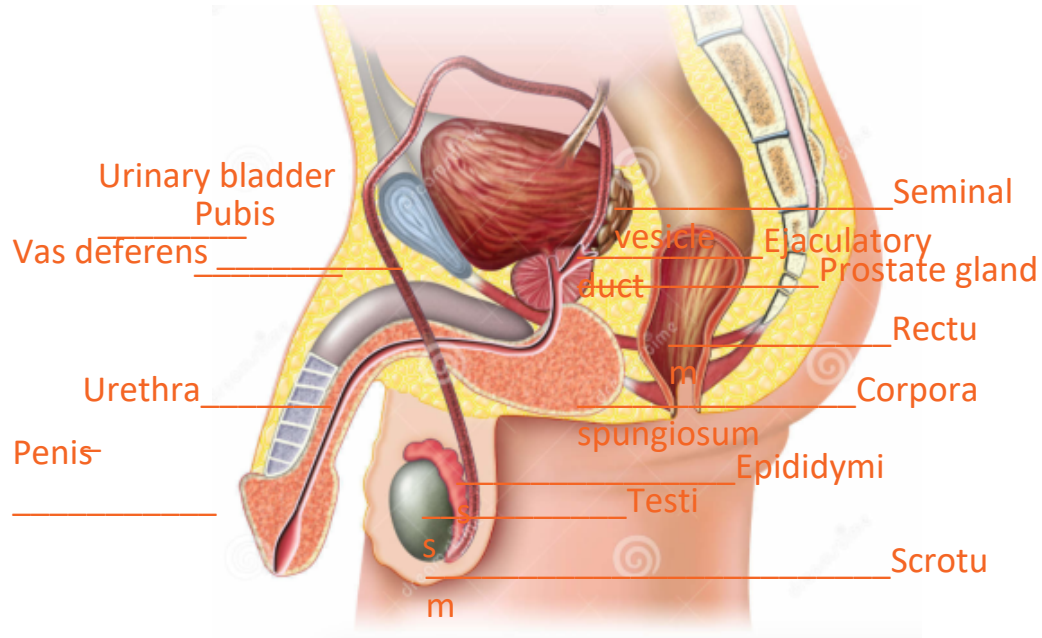
Abstinence

- The practice of restraining oneself from indulging in something.
 - Sexual activity

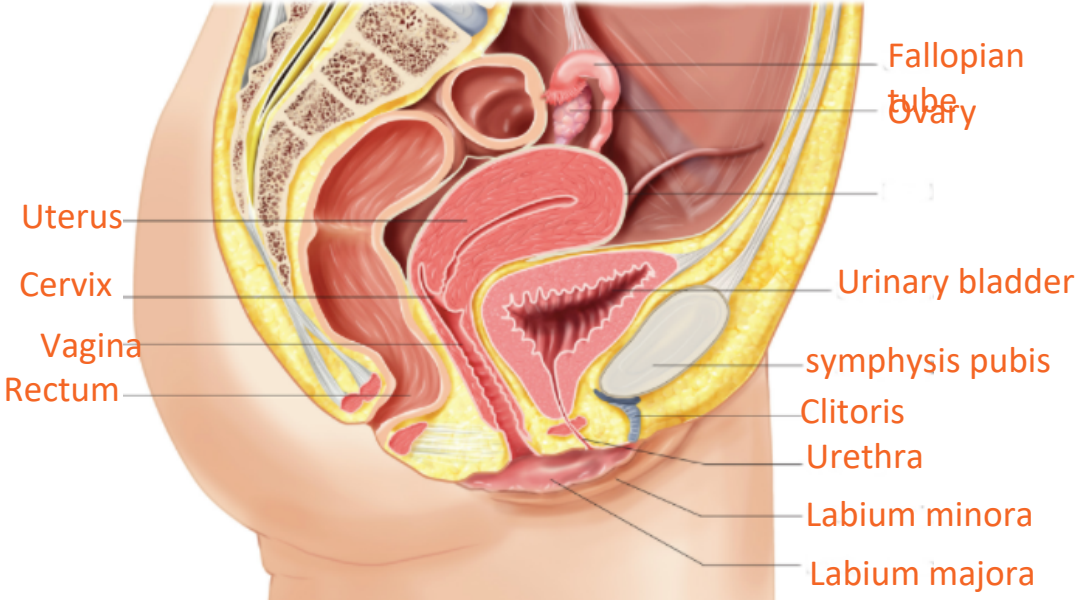
Human anatomy

- In a group label the various organs of both the Male and female reproductive systems

Male reproductive organs



Female reproductive system



Reasons for avoiding sex

- Becoming sexually active adds a lot of responsibility to your life.
 - Physical impacts
 - Emotional impacts
 - Adds lots of extra stress
- So what are some reasons to abstain from sexual activity
 - Avoid STI's
 - Avoid unwanted pregnancies

STD's Information

In a group of 2 or 3 people. Create a poster of the facts that we need to know about the disease.

- The symptoms of the STD
- How the STD is transmitted
- The consequences of infection
- How to prevent becoming infected

https://www.cdc.gov/std/healthcomm/fact_sheets.htm

Symptoms

- Herpes Lesions - small blisters break open painful weeping sores ulcers around genitals rectum or mouth. Two to four weeks to heal
 - systemic symptoms include fever, body aches, headaches shooting pain down legs hips and buttocks
 - leads up to outbreaks

How it is transmitted

Through contact with herpes lesions, mucosal surfaces, genital secretions, or oral secretions

HSV-1

oral herpes

HSV-2

genital herpes

Transmission commonly occurs from contact with an infected partner who **does not!** have visible lesions

consequences of infection

- painful sores/blisters
- potentially lead to meningitis
- medication for treating symptoms
- Embarrassment, shame and stigma

Prevention

- Abstain from sexual contact with an infected person
- consistent correct condom use

Laws: Age of Consent

- Age of Consent in Alaska?

The Alaska Age of Consent is **16 years old**. In the United States, the [age of consent](#) is the minimum age at which an individual is considered legally old enough to consent to participation in sexual activity. Individuals aged 15 or younger in Alaska are not legally able to consent to sexual activity, and such activity may result in prosecution for [statutory rape](#).

Alaska statutory rape law is violated when an individual over age 16 has sexual intercourse with a person under 16 who is at least three years younger than the offender. The age of consent does not apply if the perpetrator is in a position of authority.

Sex crimes in the state of Alaska

- **Sexual abuse of a minor- first degree**
 - Someone age 16 or older engaging in sexual penetration with someone under the age of 13
 - 30 years in prison
- **Sexual abuse of a minor- second degree**
 - Someone age 16 or older engaging in sexual penetration for someone who is 13, 14 or 15 and at least 3 years younger than the offender
 - up to 10 years in prison
- **Sexual abuse of a minor- fourth degree**
 - Someone under age 16 to engage in sexual penetration with someone under age 13 and at least three years younger.
 - up to 1 year

Law: Statute of limitations.

- **There is no statute of limitations for:** murder; felony sexual abuse of a minor; unclassified class A or class B felony sexual assaults; sexual assaults where the offender is a state employee and the victim is in the custody of the Department of Corrections; certain other sexual assaults against minors; kidnapping.

Sex is serious

Communicate with each other about the ramifications of sexual intercourse

Make sure you have consent.

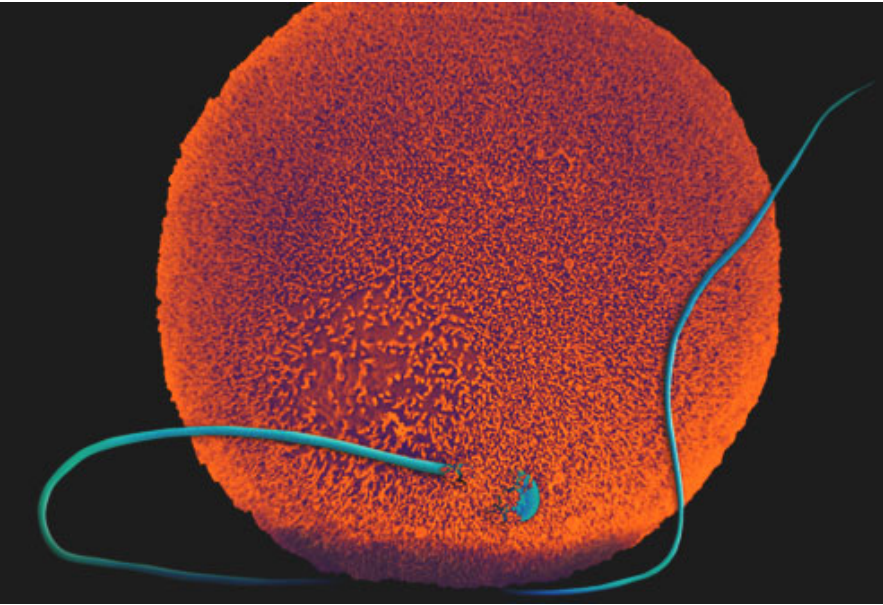
Sexting facts

- 17% of sexters share the messages they receive with others, and 55% of those share them with more than one person.
- Sending or receiving a sexually suggestive text or image under the age of 18 is considered child pornography and can result in criminal charges.
- A sext is permanent and may not remain private. If the images or videos are uploaded to the internet, it's possible that they will not be removed.
- The person you send a sext to may not have the same relationship with you in the future.

Sexting facts

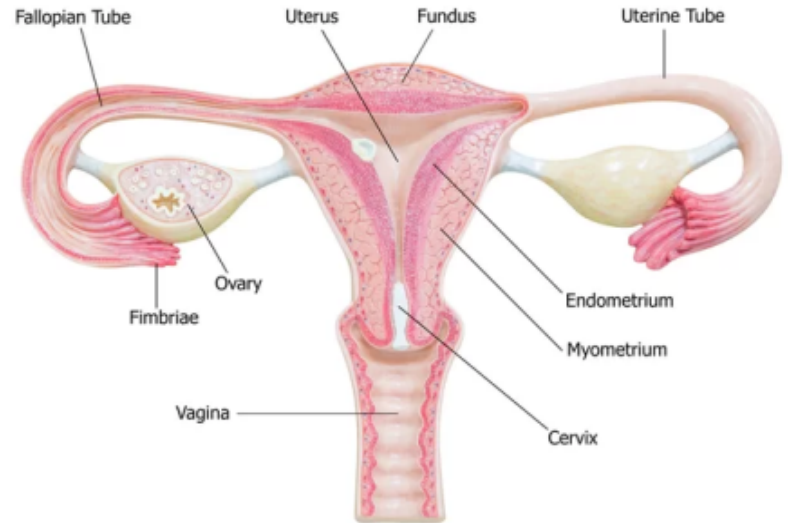
- Adults could see it. A sext message that gets loose can be seen by your parents, teachers, coaches, or the people you babysit for. How mortifying.
- A sext could be used to blackmail you into doing something that you don't want to do.
- It can tarnish your reputation.

How babies are made



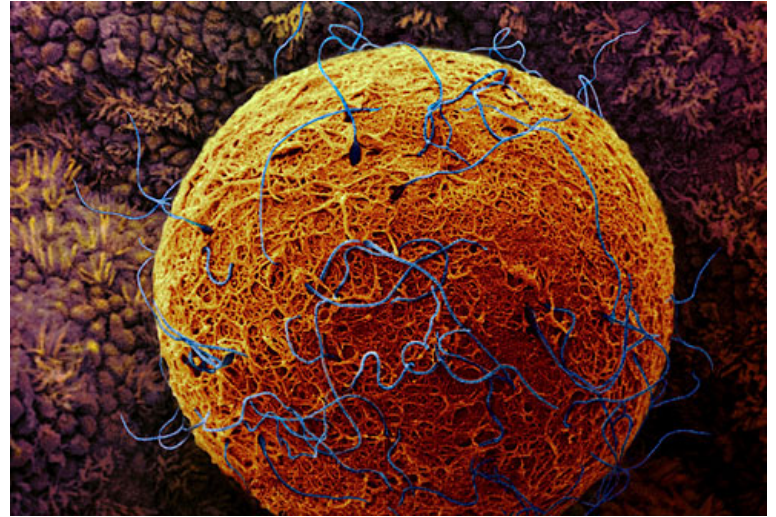
Ovulation

- Ovulation happens each month when a woman's ovaries releases a mature egg. It happens about 2 weeks after the first day of her last menstrual period.
- ** It is supposed to happen about 14 days after first day of last menstrual cycle***
 - Normal is rare especially for 14-20 year old women



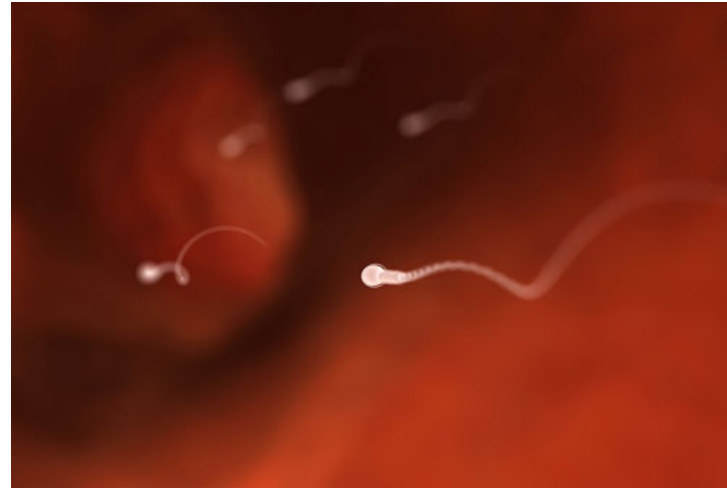
Egg moves into the fallopian tube

- After the egg is released from the ovary, it travels into the fallopian tube.
- It stays there until a single sperm fertilizes it.
- Or (if not fertilized)
- It passes through the fallopian tube to the uterus and does not implant and is expelled during the menstruation cycle



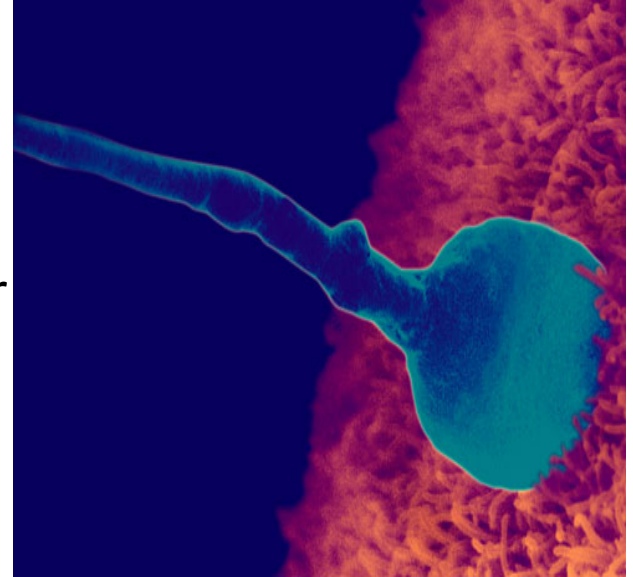
The sperm's journey

- A man may ejaculate 40-150 million sperm at a time.
- The sperm swim up stream toward the fallopian tubes on their mission to fertilize an egg.
 - Sperm can reach the egg in **30 mins** or stay alive for up to **4 days**.



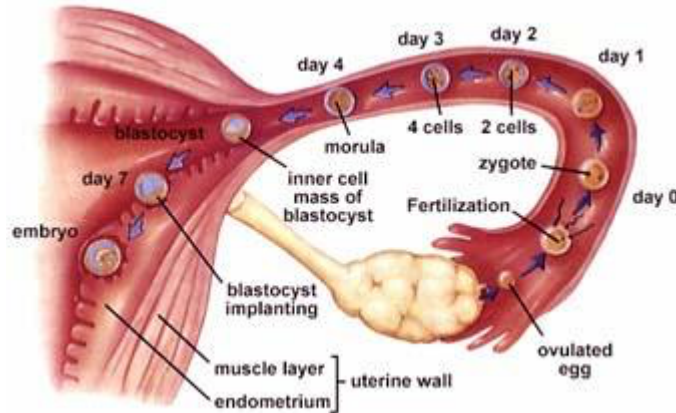
Fertilization

- Sperm penetrates the egg
- Takes about 24 hours for a sperm to penetrate the egg
- The surface of the egg changes so that no other sperm can enter
- At that moment the baby's genetic makeup is complete



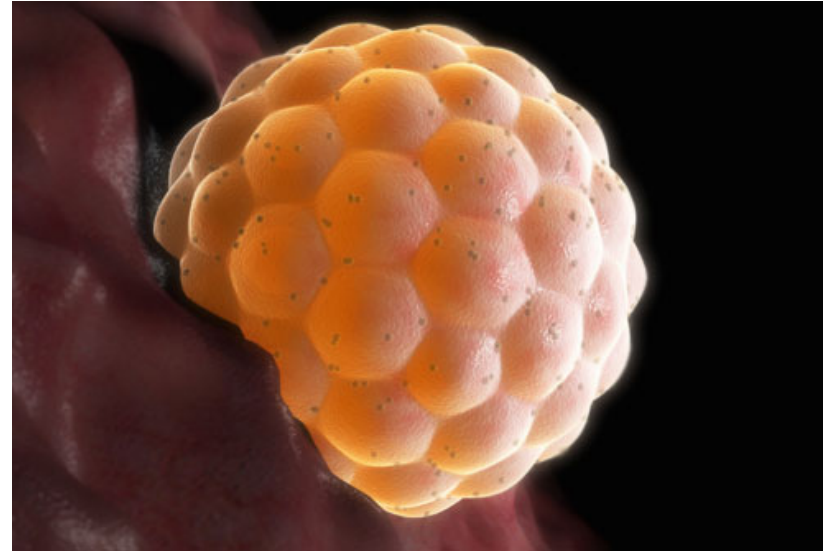
Cells Divide

- The fertilized egg starts growing fast dividing into many cells
- Leaves the fallopian tube and enters the uterus 3 to 4 days after fertilization



Implantation

- After it gets to the uterus, the fertilized egg attaches to the lining of the uterus
- The cells keep dividing.



Baby development

- After the egg attaches to the uterus, some cells become the placenta while other become the embryo. The heart begins beating during week 5. The brain, spinal cord, heart and other organs are beginning to form. At the eighth week the developing baby now called a fetus, is well over a half inch long and growing.
- A full term baby will continue growing for 40 weeks



The cost of pregnancy

- Time

- Money

Child care costs

- Day care: ?
- Diapers: ?
- Food: ?
- Clothing:?
- Health insurance:?
- Crib: ?
- Stroller: ?
- Car seat: ?
- Toys: ?

The real cost of a baby

- http://www.babycenter.com/0_the-real-cost-of-raising-a-baby_1744454.bc

Reasons for abstaining from sex

- Avoid STD's
- No babies

● Besides abstaining from sex how can you avoid STD's and unwanted pregnancies?

● Condom Use

- 85-92% effective against most STD's
 - Not STD's that spread through skin contact Herpes & HPV

● **If they are used correctly**

Condom card activity

- Get into a group of 3 or 4 people
- When I give you the cards place them in the correct chronological order.

Condom activity

1. Communicate about physical social and emotional ramifications
2. If you choose to have sexual intercourse wait until both people are of legal age and willing
3. Communicate about STI's and pregnancy
4. Decide to use a latex or polyurethane condom
5. Obtain a water based or silicone lubricant (**don't use oil based materials like vasiline**)
6. Inspect wrapper
7. Remove the condom
8. Do not unroll condom or blow on it

Condom activity

1. Place condom on the penis, make sure the roll is on the outside
2. Pinch the tip
3. Roll the condom down the penis
4. Put lube on condom
5. Have sexual intercourse
6. Choke condom near the base remove penis
7. Slide off condom
8. Keep condom away
9. Prevent spillage

Condom activity

1. Dispose of condom
2. Wash your hands
3. Go to the bathroom (helps prevent UTI's)

Why people might not use a condom

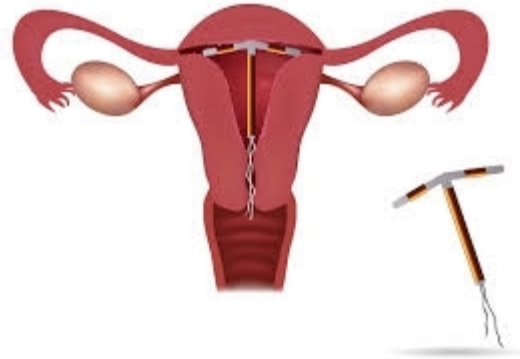
- Embarrassed to purchase them
- Embarrassed to talk with his or her partner
- Afraid his or her partner will be opposed to condom use
- Afraid partner will assume person plans to have sex if he or she carries condoms
- believes it is his or her partner's responsibility to supply the condoms
- Using another form of birth control
- Forgets to plan ahead
- Ruins the moment
- Doesn't feel the same
- Doesn't fit right
- Trusts that his or her partner is free from infections
- No money to buy them

Contraceptives

- The Pill
- 91% effective
- Uses hormones to prevent your body from releasing eggs
- Dose not protect against HIV or STI's

Contraceptives

- IUD
- 99% effective
- Prevents sperm from reaching the egg by blocking it and killing sperm
- Also by irritating the uterus
- Does not protect against STI's



Contraceptives

- The Ring
- 91% effective
- Releases hormones to prevent eggs from being released
- Does not protect against STI's



Natural family planning

- Charting your menstrual cycle
- A lot of hands on time
 - Taking temp.
 - Watching mucus
- A woman tracks signs such as the days of her menstrual cycle, her daily “at rest” temperature and/or changes in her cervical mucus over the course of each month so that she knows her fertile days and can abstain from sex or use birth control those days to avoid pregnancy.
- methods can also be used to achieve pregnancy (get pregnant).

Emergency contraception

- The Morning After pill
- **Not an effective form of birth control– for emergency situations!**
- How it works?
 1. Stops egg from being released
 2. Stops fertilization
 3. Stops egg from being implanted



Reasons to abstain from sex

- Avoid STD's
- Avoid unwanted pregnancies
- Waiting for the right person
- Moral and religious reasons
- To develop good strong relationships
- Further your academic or extracurricular activities career

Activity

- In a group discuss what people do to develop healthy relationships with boyfriends or girlfriends
 - Agree on eight ideas for how to develop healthy relationships with boyfriends or girlfriends and write each idea on an index card.



Intimacy

- Intimacy

- In-to-me-see
- Allowing another person to see into you.
- Sharing who you are with another person
- The ability to vulnerable with someone and still feel safe

- Which do you think takes more Courage: Sex or intimacy?

- Is intimacy easy to achieve?

- Why do you think young people have sexual intercourse?

- Other than “it feels good”

Four domains of intimacy

- Cognitive or intellectual:

- When people can openly and comfortably exchange their thoughts, share their ideas, and enjoy the similarities and differences between their opinions.

- Experiential:

- When people get together to be mutually involved in activities.

- Emotional:

- When people comfortably share their feelings with each other, or when they empathize by trying to understand each others emotions.

- Physical:

- When two people comfortably have physical contact with each other.

Continuum of risk behaviors

Low Risk = There are very few documented cases of transmission of HIV through this behavior.

Some Risk = There are many confirmed cases of transmission of HIV from this behavior.

High Risk = This behavior is a major route for transmission of HIV.

No Risk = There is no risk of transmitting HIV with this behavior.

Factors that influence sexual behavior

- Boyfriend, girlfriend
- Friends and other peers
- Parents and other family members
- Ethical, moral, or religious beliefs
- Alcohol and other drugs
- Media
- Norms, unwritten and often unspoken standards for behavior
- Laws
- Unwanted things like STD's and Pregnancies

Alcohol

- Alcohol use may increase sexual arousal, but decrease the ability to preform sexually
- Inhibition
 - Psychological restraint that keeps people from taking dangerous risks is also reduced
- Know your limits.



What is expectable to you

- Establish limits for yourself
- Divide your paper in half on one side write the behaviors you feel comfortable choosing
- On the other side write those behaviors that are off limits for you.

Avoiding risky situations

- Know your limits
- Communicate with your partner about your limits and expectations
 - What do you think are the benefits of talking with your peers about decisions relate to sex and communicating directly about your limits?
 - What do you think are the benefits of talking with parents, family member other trusted adults, peers, and medical professionals about decisions related to sex and the potential consequences?
 - What do you think are the reasons people don't communicate with sexual partners, parents family members, other trusted adults, medical professionals about personal limits and sexual decisions and potential consequences.

Avoiding risk

- People often say that sex "Just happened" but in fact many could have foreseen that a situation might lead to sex.
- It is easier to avoid a situation rather than dealing with getting out of a situation.
- How do you do that?
- Talk your partner about your expectations and boundaries. Communicate with your partner.
- Know your limits prior to being in a risky situation.
- Recognize when you are entering in a risky situation.
- Be firm in your beliefs. If you don't want to have sex then don't.

Set Limits...Then Act!

- Tell the person what you've decided and, if you want to, tell why.
- Make a specific request.
- If the person says "no," you could ask why or accept the answer and leave the situation.
- Restate the decision.
- Try another way to solve the problem, but do not change your decision.
- Restate your decision and, if you choose, leave the door open.
- Leave the situation.

Refusal skills

- Say “no” without laughing, looking away, or making excuses.
- Say “no” repeatedly.
- Restate “no” with increasing intensity by stating how you feel and describing the consequences.
- Suggest another activity that is realistic and appealing.
- Suggest another activity that gets you out of the situation.
- Move; leave the situation.



9th Grade Health
Petersburg High School

The following is an outline of what will be covered in this freshman course in health. Please note dates are approximate and are subject to change.

Unit	Dates
Unit 1: Physical Health <ul style="list-style-type: none">● Body systems● Disease prevention● Personal hygiene● Physical fitness● Sleep	January 25, 2021 - February 5, 2021
Unit 2: Nutrition <ul style="list-style-type: none">● Eating healthy● Body weight management● Body image● Eating disorders	February 8, 2021 - February 19, 2021
Unit 3: Drugs and Alcohol <ul style="list-style-type: none">● Tobacco● Drugs● Alcohol	February 22, 2021 - March 12, 2021
Unit 4: Mental Health <ul style="list-style-type: none">● Stress management● Mental disorders● Suicide prevention● Determining identity	March 22, 2021 - April 9, 2021
Unit 5: Social Health <ul style="list-style-type: none">● Violence prevention● Managing conflicts● Healthy and responsible relationships	April 12, 2021 - April 30, 2021
Unit 6: Sexual Education and Reproduction <ul style="list-style-type: none">● STIs● Pregnancy and parenting● Reducing risks and prevention	May 3, 2021 - May 21, 2021

9th Grade Health
Course Overview for 2020-2021
Petersburg High School

Welcome to Health! This class will emphasize the importance of knowledge, attitudes and practices related to personal health and wellness. It is designed to expose students to a broad range of issues and information relating to the various aspects of personal health, which include the physical, mental, social, emotional and environmental aspects. Topics of exploration include, but are not limited to: nutrition, weight management, body systems and functions, physical fitness, tobacco, drugs and alcohol, bullying, goal setting, stress management, suicide prevention/awareness, healthy relationships, sexual education and reproduction.

A few tips to be successful in my classroom:

- ★ Be **RESPECTFUL**- to yourself, to others and to the equipment.
- ★ Be **RESPONSIBLE**- be prepared, do your work, give your best effort; all the time.
- ★ Be **SAFE**- do your part to make this a safe learning environment.

Course Goals

- Comprehend concepts related to health promotion and disease prevention to enhance health
- Analyze the influence of family, peers, culture, media, technology, and other factors on health behaviors
- Demonstrate the ability to access valid information, products, and services to enhance health
- Demonstrate the ability to use interpersonal communication skills to enhance health and avoid or reduce health risks.
- Demonstrate the ability to use decision-making skills to enhance health
- Demonstrate the ability to use goal-setting skills to enhance health
- Demonstrate the ability to practice health-enhancing behaviors and avoid or reduce health risks.
- Demonstrate the ability to advocate for personal, family and community health.

Materials

You are required to bring your charged laptop, a notebook and a pen or pencil to each class session. You are expected to be in your seat, ready to go when the bell rings, otherwise you may be marked down as tardy.

Grading

- | | | | |
|-----------------------|-----|---|-----------|
| ● Activities/projects | 30% | A | 100 - 90% |
| ● Homework | 30% | B | 89 - 80% |
| ● Tests | 30% | C | 79 - 70% |
| ● Participation | 10% | D | 69 - 60% |

You may correct all class work, activities and projects for full credit. You will be expected to rework activities and projects until you have met the requirements of the project. **There are no test retakes.** However, tests may be corrected after school. You may earn up to 50% of what you missed.

Extra Credit

If all prior work is complete, there may be extra credit available for those who want it. Please ask if you would like an extra credit assignment.

Late Assignments

I expect all work to be completed and turned in on time. If you choose to turn in work late, you are choosing to lose 10% for each day it is late, up to 3 days. After 3 days, you will automatically lose 50%. For example, if you turn in an assignment 3 days late and scored an 85%, your final grade would be 55%.

Food/Drink

As a general rule, food and beverages shall not be consumed in the classroom. However, I will make an exception for water. Remember to keep your water bottle away from your laptop.

Cell Phones/Selfish Music

None of these are allowed in my classroom. Cell phones will be put away and out of sight as well as headphones/earbuds. Should your device cause a distraction during class, I will lock your cell phone in a phone cell.

- 1st offense- I will keep for the entire class period.
- 2nd offense- I will keep for the entire day.
- 3rd offense- Parents will need to pick up device from an administrator

Cheating/Plagiarism

Don't do it! Both are strictly prohibited and will result in a zero on the assignment as well as notification of parents and a school administrator.

Contact Information

Contact me with any questions, concerns, etc. I am available before school and after school, any day, for both students and parents. email: acumps@pcsd.us phone: 877.526.7656

Mrs. Cumps' Virtual Learning Expectations

1. **Device:** Use your school computer for class meeting times whenever possible (rather than your phone).
2. **Sign In Name:** Sign in with your school email; you won't be able to join through another email address.

3. **Waiting Room:** Hang out patiently in the waiting room, and I will be with you shortly to admit you to the virtual classroom.
4. **Video Function:** Please use the video function so we can all see each other.
5. **Mute Function:** Once class has started, please mute your microphone until you have something to say to the class. I will be calling on you, so be ready to unmute.
6. **Attendance:** Attendance is REQUIRED--I expect to see you in class! If you are unable to log in, I expect you to communicate with me about the reason, and you can expect a phone call to you and your parent(s) as a follow up.
7. **Online Classroom Behavior Expectations:** To create a positive atmosphere, please, as always, follow the regular school rules and my usual classroom guidelines:
 - a. **Be respectful:**
 - i. Be polite to others—treat them as you wish to be treated
 - ii. Listen well and thoughtfully consider the perspective of others
 - iii. Follow directions
 - iv. Discuss respectfully--discussion routines may take some time to establish in a virtual classroom environment.
 - v. No non-computer electronics (phone, etc.) Please keep your focus on our classroom; this will require some self control now that you're not in the same room as me.
 - b. **Be responsible:**
 - i. Come to class prepared and on time.
 - ii. Meet deadlines--these will be posted on Canvas.
 - iii. Stay organized.
 - iv. Be honest: do your own work; cheating and plagiarism on schoolwork will result in a zero on the assignment, notification of parents/guardians, and further disciplinary action. Obviously this is a lot harder for me to police now, so this will require a higher level of self discipline on your part.
 - v. Ask for help when you need it--use the office hours!
 - vi. Actively participate in class activities, assignments, and discussions.
 - vii. Have a good attitude and make the most of your own learning--this situation provides a unique opportunity to take ownership of your education.
 - c. **Be safe:**
 - i. Be aware of your own space: make sure your work area is conducive to learning.

- ii. Stay in the “assigned” area: don’t wander around during class--stay in one area to stay focused.
- iii. Use materials appropriately--don’t get distracted by other things...

8. **Office Hours:** I will hold virtual office hours from 3:00 - 3:45pm Monday - Thursday.

9. **Questions:** you can email me ANYTIME for help, and you can drop into office hours or ask during our class sessions. Please reach out anytime you have a question, even if it is small. It is essential that we stay well-connected at this time.

10. **Lastly,** please take care of yourself by getting outside, going for walks and exercising safely with the 6-foot+ social distancing rules in mind. Stay connected to your friends, family, and teachers.

FILL OUT THE SECTION ON THE FOLLOWING PAGE AND RETURN TO ME BY FRIDAY, JAN. 29

I have read and understand the policies outlined above, and I agree to abide by them.

Student name (print)

Student signature

Date

Parent signature

Date

Dear parent or family member,

Petersburg High School is using an exciting health curriculum called the Michigan Model for Health. Your child will have the chance to take part in units designed to develop life-long health habits related to nutrition, physical activity, and drug and violence prevention.

As your partners in education, your Board of Education has approved the unit, Healthy and Responsible Relationships: HIV, other STI's, and Pregnancy Prevention, A Module for Grades 9-12. These lessons will be taught beginning in mid April.

Your child will have the opportunity to learn many things in this unit, including:

- Skills for having positive relationships with friends and family
- Facts about sexually transmitted infections and ways to prevent them
- Behaviors that have no risk of transmitting infections and those that are risky
- How to communicate with family members and other trusted adults about sexual decisions and potential consequences
- Possible legal, financial, health, social, and emotional, consequences of sexual activity
- How to set personal limits and communicate them to peers
- How to identify risky sexual situations and avoid or escape them
- Abstinence skills
- Methods for reducing the risk of sexually transmitted infections or pregnancy
- Goal-setting skills

The lessons will give your child information and opportunities to build health skills that will prevent sexually transmitted infections and pregnancy. However, we need your help. You are your child's first and most important teacher! Your child will be encouraged to talk to you about relationships and to ask you questions. Interviews with parents or another trusted adult will be assigned as homework in order to promote open communication. By working together, schools and families can more effectively equip children to develop healthy habits and avoid health risks.

You may make an appointment to review the materials being taught if you wish. You may have your child excused from any of the lessons if you decide that is best. Please contact me if you have any questions or would like to discuss the information further. I may be reached by phone at 877-526-7656 or e-mail at acumps@pcsd.us.

We are looking forward to working together to keep our youth healthy.

Sincerely,

Dear parents or family member,

If you decide that your child should not participate in part or all of the lessons in Health and Responsible relationships: HIV, Other STI's and Pregnancy Prevention, A Module for Grades 9-12, he or she will be excused from the lessons, but have to complete an alternate project. To do so, complete the Exclusion Request form and return it to the school office.

Exclusion Request

1. If you want your child to participate in the lessons described on the attached outline, you do not need to return this form.

2. If you want your child to be excused from part or all of the lessons, please:
 - a. Initial this line here _____
 - b. Complete this form.
 - c. Circle the lessons on the attached list form which you want your child excluded, and return the list and this form to the high school office.

3. If you want your child to be excused from all the lessons this year please:
 - a. Initial this line here _____
 - b. Complete this form.
 - c. Return this form to the address above.

Student Name: _____

Parent/Guardian Signature: _____ Date: _____

Lesson Outline:

Lesson 1: Friendship First

- Describe criteria for selecting peers to be friends or potential romantic partners.
- Identify infatuation as a normal phase during which decision making is impaired.
- List ways to make good choices while getting to know people.

Lesson 2: Relationships and Responsibility & Building Healthy Relationships

- Explore how stereotypes and peer influence can impact sexual decision making.
- Communicating care, love, and respect without sexual intercourse.
- Explain the importance of making decisions regarding personal sexual limits
- Define the terms: love, infatuation, sex, sexuality, sexual activity, abstinence, and sexual intercourse.
- Describe ways to develop healthy relationships with friends and family members, and healthy dating relationships.
- Talk with parents about relationships and sexual issues.

Lesson 3: Let's Hear the Facts

- List the most prevalent and serious sexually transmitted infections.
- Identify sexually transmitted infections as a possibility of sex, which can be prevented by abstinence.
- Establish personal limits for personal behavior.

Lesson 4: Escape the Risks by Setting Limits and Using Refusal Skills

- Identify ways to escape situations that could result in pregnancy or transmission of STIs.
- Demonstrate effective limit-setting and refusal skills to escape situations that could result in pregnancy or transmission of STIs.

Lesson 5: Preventing Pregnancy

- Understand how fertilization takes place.
- Understand ways to prevent pregnancy.
- Identify current contraceptive methods to reduce risk of pregnancy

Lesson 6: Reducing the Risk: Condom use

- Identify ways to reduce the risks for pregnancy and STIs.
- Identify barriers to condom use and reasons people give for not using condoms.

Lesson 7: The Cost of Pregnancy and Teen Parenting

- Evaluate the economic and social costs of pregnancy and teen parenting.
- Identify goals to achieve and how teen pregnancies can interfere.

Lesson 8: Reproductive health

- Understanding of general reproductive system health.
- Identify ways to screen for illnesses including cancer of the reproductive system.
- Identify resources available in the community for student health.

Lesson 9: Examining Influences, Including the Law

- Examine influences that encourage and/or discourage risky behaviors.
- Identify the law as an important influence in making decisions regarding relationships.
- Identify the legal age of consent and consequences of underage sex.
- Describe the legal consequences of sexting.
- Identify ways to avoid risky situations and behaviors.

4th/5th Grade: Puberty/Hygiene Lessons

The objectives are designed to help boys and girls:

- Understand the physical and emotional changes they experience during puberty, and acknowledge these changes as a normal part of growth and development.
- Understand that personal hygiene is each individual's responsibility.

Due to physical differences of the human body, boys and girls will be separated during this instruction. The students' instructors will be of the same gender, as well.

Girls' Lesson Outline:

- What is Puberty?
 - At what age do girls start puberty?
 - What are the signs of puberty?
- What to expect during puberty:
 - Get a little stinky
 - Importance of bathing/showering regularly, deodorant option, washing hair, feet, private areas, and armpits
 - [BrainPop Video on Personal Hygiene](#)
 - Acne/pimples
 - Wash your face, don't pick at them
 - Period
 - Basic anatomy including ovaries, fallopian tubes, and egg
 - Physical symptoms (crampings, fatigue, back pain, etc.)
 - Feminine Hygiene Options:
 - Pads
 - Period Underwear
 - Tampons
 - Menstrual Cups
 - What to do if you get/have your period at school
 - Swimming
 - It is expected that you will still swim on your period, you do not have to wear a tampon to do so
 - Grow taller and gain weight
 - Breasts develop
 - Grow hair in new places
 - Emotional Changes
 - Moody-more noticeable ups and downs
- [Always Changing and Growing Up video](#) for Girls
- Discussions, Questions

[Link to Slideshow](#)

Boys' Lesson Outline: (more emphasis on hygiene in 4th grade)

- What is puberty?
 - When does it happen?
 - Hormones-Testosterone
 - Overview of changes that happen during puberty:
 - Grow Taller
 - Develop Muscles
 - Hair in New Places
 - Skin Texture
 - Sweat and Stink
 - Voice
 - Private Parts
 - New Emotions
- Hygiene
 - Regular Bathing
 - Deodorant
 - Wash Private Areas
 - Wash Hair
 - Wash Face

[BrainPop Video on Personal Hygiene](#)

- [Always Changing and Growing Up video](#) for Boys
- Discussions, Questions

2020-2021

Dear Parent/Guardian of an Eighth Grade Student:

Your student is enrolled in our Health Education class at Mitkof Middle School. The last unit of the semester is Healthy Relationships. A component of that unit is sexual education which includes male and female anatomy, contraceptives, and sexually transmitted infections. Health is a required course for all eighth grade students, and the district believes this unit is an important component in the education of our young adults. The requirements of Bree’s Law for Dating Violence and Abuse Awareness and Erin’s Law for Sexual Assault and Abuse Awareness are also met during this unit.

The district goal for students is promoting abstinence with an emphasis on skill development including decision-making and refusal skills. To achieve that goal, we may utilize films, activities, speakers, and discussions. Topics discussed in the Healthy Relationships unit include building healthy relationships, communication, consent, dating, anatomy, contraceptives, disease, and pregnancy.

If you would like to see any materials that will be used or have any questions, please feel free to contact Ms. Day. You may call the middle school or email Ms. Day directly.

Sincerely,

Jo Ann Day
Mitkof Middle School
1-877-526-7656
jday@pcsd.us

Please return to Ms. Day.

_____ My student will be participating in the Healthy Relationships unit.

_____ I have reviewed the materials and/or spoken with Ms. Day and do not want my student to participate in the sexual education portion of the Healthy Relationships unit during the 2020-21 school year. I understand an alternative assignment will be given during those two days.

Student’s Name

Parent/Guardian Signature

Date

<http://www.iknowmine.org/>

STD- Sexually Transmitted Disease

STI- Sexually Transmitted Infection

The ONLY way to protect yourself 100% from pregnancy and protect yourself 100% from sexually transmitted diseases is _____ABSTINENCE_____.

DISEASE	BACTERIA OR VIRUS	SYMPTOMS	HOW GET IT	TREATMENT	EXTRA
chlamydia	bacteria	75% of women and 50% of men have no symptoms, or abnormal discharge or burning when peeing	sex	Antibiotics, get tested to see if you have it	If not treated, women may develop PID, can lead to pain, infertility
Geintal herpes	virus	Many have no symptoms, could have sores or flu-like	Sex, shed skin	Antiviral medicine can shorten/prevent outbreaks, may reduce chance of passing it onto to partner	May be more susceptible to HIV infection
gonorrhea	bacteria	Few have symptoms, may have penile or vaginal discharge	sex	Antibiotics, get tested to see if you have it	May be more susceptible to HIV infection, women may develop PID

HIV	virus	May feel flu-like symptoms, but could be symptomless for up to 10 years	Sex, shared needles NOT passed by swimming pools, hugs, sweat, toilet seats	Get tested, Cannot cure but medications are used to slow the progress	HIV infections lead to the development of AIDS
HPV or genital warts	Virus, there are many types of HPV	Most are symptomless but some can develop genital warts	sex	Warts may be treated or removed, no cure for HPV, HPV vaccine is recommended for girls age 9-26 and boys 11-26	May lead to cervical cancer in women, may be more susceptible to HIV
Pubic lice	animal	Itching in the genital area	Sex, infected towels, bedding, clothes, NOT toilet seats	Medicated lotions or mousse, clean infected bedding and clothes	Should also get tested for other STDs
Vaginal yeast infection	fungus	Itching or pain in the vaginal, vaginal discharge, pain while peeing	Stress, taking antibiotics, before your period, tight clothing	Pill or cream from doctor or over the counter (not for people under age 12)	NOT an STD but can be spread during sex, men can get a yeast infection

The public health nurse does testing for all of these STD's as well as the clinic. The public health facility works on a sliding scale so middle-high school students that are tested would probably pay very little.

CONTRACEPTION -An attempt at preventing pregnancy

The ONLY way to protect yourself 100% from pregnancy and protect yourself 100% from sexually transmitted diseases is _____ABSTINENCE_____.

CONTRACEPTION COMPARISON CHART

METHOD	HOW IT WORKS	HOW GET IT	% EFFECTIVENESS	PROTECT FROM STD'S?	
abstinence	Do not have sex	Set your boundaries	100	Yes 100%	
pill	Estrogen to Keep the woman from releasing an egg	Public health nurse or doctor prescription , pap smear is no longer needed	91% Should be taken on a regular basis, same time each day	no	Being on the pill does not mean you are sexually active, often girls
ring	Estrogen to Keep the woman from releasing an egg	Doctor prescription	91% Placed in the vagina for 3 weeks, then removed for 1 week	no	Are on the pill to help with cramps, acne, or help to regulate periods
implant	Progestin prevents the egg from being released and thickens cervical mucus to keep sperm from entering the cervix	Doctor Or public health nurse	99% Plastic tube Implanted by a doctor and left for up to 3 years	no	

IUD	Prevent fertilization	doctor	99% Plastic T inserted into the uterus Can last 5-10 years	no	
The shot Or Depo	Progestin prevents the egg from being released	doctor	94% Shot given every 3 months	no	May reduce periods, cramping, or PMS
condoms	Prevents sperm from entering the vagina	Free at public health nurse, free online, sold at most all stores	85%-98% If used correctly	May help reduce the risk of herpes	Must be used correctly and only one at a time May be used with a female contraceptive also
diaphragm	Prevents sperm from passing through the cervix	Doctor Cervix must be measured	88% Inserted into the vagina 4-6 hours before sex and removed up to 48 hours after	no	Often used in combination with a spermicide
Plan B or emergency contraception	Prevent fertilization and implantation	Doctor, public health nurse, pharmacy, Do not need a prescription	Must be taken within 72 hours of unprotected sex May be bought in advance if in a risky relationship, also may be used after rape	no	Must be 18 to buy Plan B, may be prescribed if under 18 Is Plan <u>B</u> should not be depended on regularly

Tubal ligation	Prevent eggs from reaching fallopian tubes and sperm from reaching eggs	Doctor, hospital	100% and permanent	no	Fallopian tubes are severed
vasectomy	Prevents sperm from being released during ejaculation	Doctor, outpatient surgery	100% and permanent	no	Vas deferens are severed
Withdrawal or pulling out	Idea is that penis is withdrawn from the vagina before ejaculation	Very hard to do, and pre ejaculation fluid contains sperm	Least effective	no	Often used by younger people or someone not willing to wait for birth control

Sexual abuse and assault awareness and prevention training learning objectives for students K-12 (Erin’s Law)

Grade/Teacher	Learning Objectives	Curriculum
<p>Pre-K to 2 Counselor Etcher</p>	<ol style="list-style-type: none"> 1. Identify “appropriate” and “inappropriate” or “safe” and “unsafe” touches (including inappropriate non-touching behaviors) 2. Explain that a child is not at fault if someone touches him or her in an inappropriate way. 3. Explain why everyone has the right to tell others not to touch his or her body. 4. Explain why inappropriate touches should be reported to a trusted adult and not kept secret. 5. Identify trusted adults from a variety of settings including home, school and the community who can help prevent violence. 6. Explain and demonstrate how to locate school and community health helpers who can help reduce or avoid violence. 7. Demonstrate effective refusal skills, including firmly saying “no” and getting away, to avoid or reduce the risk of sexual abuse or assault. 8. Demonstrate how to effectively tell a trusted adult when feeling threatened or harmed. 	<p>Curriculum Map</p> <p>Committee for Children’s Protective Unit</p> <p>Great Body Shop (identifying safe adults)</p> <p>Michigan’s Health Model Objectives Guide the Lessons (inappropriate touch)</p>

<p>Grade 3 to 5 Counselor Etcher</p>	<ol style="list-style-type: none"> 1. Distinguish between “appropriate” and inappropriate” touch (including non-touching behaviors). 2. Explain why it is not the child’s fault if someone touches him or her in an inappropriate way. 3. Explain that everyone has the right to tell others not to touch his or her body. 4. Explain that inappropriate touches should be reported to a trusted adult and not kept secret. 5. Demonstrate effective refusal skills, including firmly saying “no” and getting away, to avoid or reduce the risk sexual abuse or assault 6. Demonstrate how to effectively ask for help to report sexual abuse or assault. 7. Explain safety rules for using electronic communication devices. 	<p>Curriculum Map</p> <p>Committee for Children’s Protective Unit</p> <p>Great Body Shop (identifying safe adults)</p> <p>Michigan’s Health Model Objectives Guide the Lessons (inappropriate touch)</p>
<p>Grade 6 Ms. Dahlberg</p> <p>Grade 7 Counselor Turner/ Teachers</p> <p>Grade 8 Ms. Day via 8th Health Class</p>	<ol style="list-style-type: none"> 1. Explain why individuals have the right to refuse any sexual contact or activity. 2. Recognize techniques that are used to coerce or pressure someone to engage in sexual activity. 3. Explain that acquaintance rape and sexual assault are illegal. 4. Explain that rape and sexual assault should be reported to a trusted adult and not kept secret. 5. Explain the negative 	<p>Curriculum Map</p> <p>Safer, Smarter Teens--Personal Power (6th grade)</p> <ul style="list-style-type: none"> ● Self-Esteem and Personal Power ● Grooming and Boundaries ● A.C.T. = Abuse, Disclosure and Getting Help ● Isolation--Staying Safe in the Virtual World ● SAFE--It’s Ok to Tell

	<p>consequences of sexually explicit pictures or messages sent by email or cell phone or posting sexually explicit pictures on social media sites (e.g., chat groups, e-mail, texting, websites, phone and tablet applications). 6. Demonstrate how to manage personal information in electronic communications and when using social media (e.g., chat groups, e-mail, texting, websites, phone and tablet applications) to protect the sexual health of oneself and others.</p>	<p>Safe Dates Curriculum</p>
<p>Grade 9 Mr. vanSwearingen via 9th Health Class</p> <p>Grade 10 Counselor and Teachers</p> <p>Grade 11 Counselor and Teachers</p> <p>Grade 12 Counselor and Teachers</p>	<ol style="list-style-type: none"> 1. Summarize why individuals have the right to refuse any sexual contact or activity. 2. Explain why it is an Individual's responsibility to verify that all sexual contact is consensual. 3. Explain that sexual contact with someone that is intoxicated or unable to refuse is sexual assault. 4. Explain why a person who has been sexually assaulted or raped is not at fault. 5. Explain why it is wrong to trick, threaten, or coerce another person into engaging in sexual activities. 6. Analyze techniques that are used to coerce or pressure someone to engage in sexual activities. 7. Explain why rape and sexual assault should be 	<p>Curriculum Map for 9-12</p> <p>Michigan Model for Health (9th Grade)</p> <p>Grade 10</p> <p>Grade 11 Safer, Smarter Teens Lessons 3 & 4</p>

	<p>reported to a trusted adult.</p> <p>8. Describe federal, state, and local laws intended to prevent sexual violence related to sexual abuse of a minor.</p> <p>9. Evaluate the negative consequences of sexually explicit pictures or messages sent by email or cell phone or posting sexually explicit pictures on social media sites.</p>	

Click on the links below to access the websites for each of the curricula used in Petersburg School District:

[Second Step](#)

[Safer, Smarter Teens for Middle School](#)

[Second, Smarter Teens for High School](#)

[Michigan Model for Health](#)

[Safe Dates](#)

*Additional information and lesson plans can be found at the respective office of each school.