

Regular Meeting  
Tuesday, November 8, 2022 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 - Warmack Readers**
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**
  - 11.1. OCT, 2022, Monthly accounting report, bills, payroll, and electronic fund transfers, ASB trial balance and P-Card statements in the amount of \$865,382.76
  - 11.2. OCT, 11, 2022 regular board meeting minutes
  - 11.3. PERSONNEL ACTION REPORT
12. **FY 22 Draft Audit Presentation**
13. **ADMINISTRATIVE REPORTS**
  - 13.1. Superintendent's report  
**Presenter:** Superintendent Kludt-Painter
  - 13.2. Elementary Principal's Report  
**Presenter:** Principal Heather Conn
  - 13.3. MS/HS Principal's Report  
**Presenter:** Principal Ambler Moss
  - 13.4. Director of Activities Report
  - 13.5. Director of Facilities and Maintenance Report  
**Presenter:** Aaron Buller
14. **SCHOOL BOARD COMMITTEE REPORTS**
15. **SPECIAL RECOGNITION**
16. **OLD BUSINESS**
  - 16.1. Board Policy Updates - Public Hearing and Second Reading
17. **NEW BUSINESS**
  - 17.1. Action: FY 22 Audit Acceptance
  - 17.2. Action: Grant Award Acceptance
  - 17.3. Discussion: AASB Conference
  - 17.4. Discussion: Strategic Plan Mission and Vision
18. **ADDITIONAL COMMENTS FROM BOARD MEMBERS**
19. **UPCOMING DATES AND MEETING ANNOUNCEMENTS**
20. **FUTURE AGENDA ITEMS**
21. **OTHER NEW BUSINESS**

## 22. ADJOURNMENT

LISA

RORY

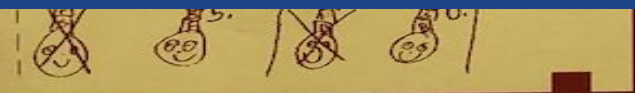
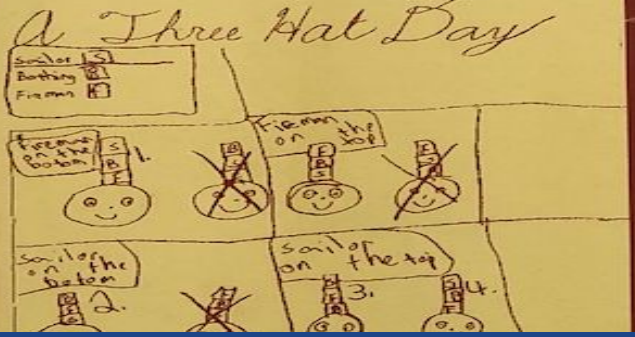
VON ROY  
A. Edwards

# Literacy and Mathematics

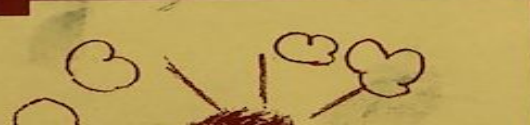
## MATH AND LITERATURE (K-3)

An Investigation in Stedman's Reading Room

MATH SOLUTIONS PUBLICATIONS



Oct. 18,  
Dear Apprentice  
your foot is so small  
to do like the king, and  
the king's foot is so big and  
your foot is so small to



*How Two Split Cookies in The Olden Days*  
This problem circles around 3 young girls named Laura, Mary, and Carrie in the book Little House in the

# What's the reading room all about?

## Experience

A total of 35 years !

## Research and Best Practices

- \*Reading Specialist Cert.
- \*Trainings like Seeing Stars
- \*Alaska's Reading Playbook

## Data

- \*Benchmarks
- \*Map
- \*RTI
- \*Planning for small Groups

## Collaboration

Supporting whole group  
Journeys Lessons  
writing and Projects

## Motivation

Our beautiful is room  
filled with books and  
places to practice all the  
parts of reading,  
comfortably.

## Relationships

This is why we are all  
here! We want students  
to feel like they belong.

# Why do a math project in reading group?

## Solidifying Concepts

Supporting teachers, standards and curriculum goals using literature

## Strength in Integration

The more connections to their own lives and other classwork the better.

## Dynamic and Relevant Instruction

Between units occur natural places to include a fun and enriching learning activity based on student interests

## Demystifying Test Questions

Reading and writing are central to showing what your know.

## Thinking Together

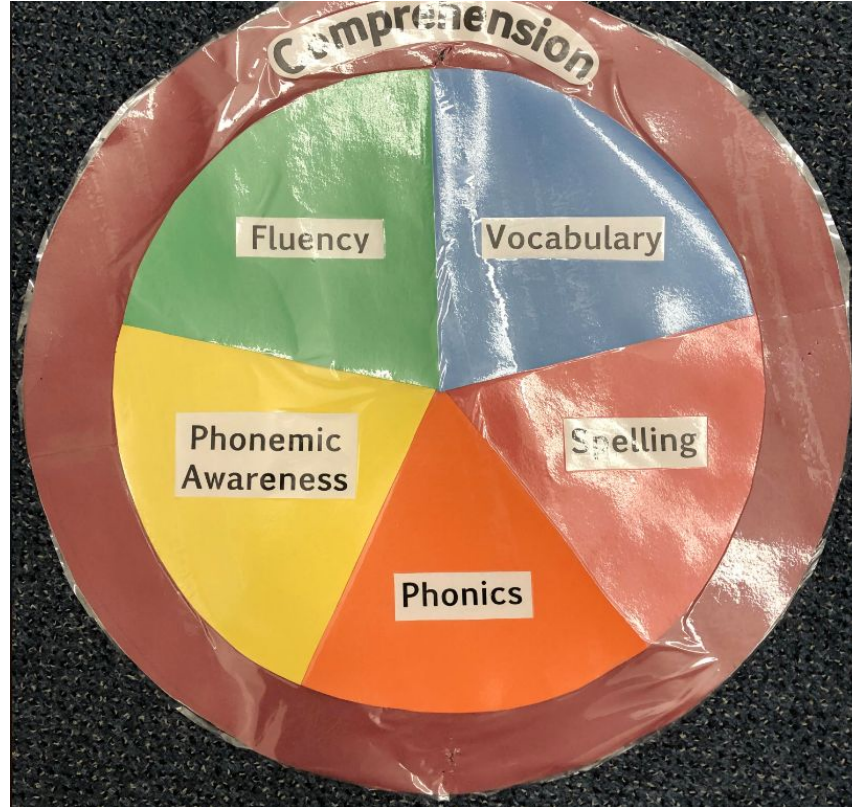
Project based learning is meaningful because it is the closest to real world learning

## Helping All Students Shine

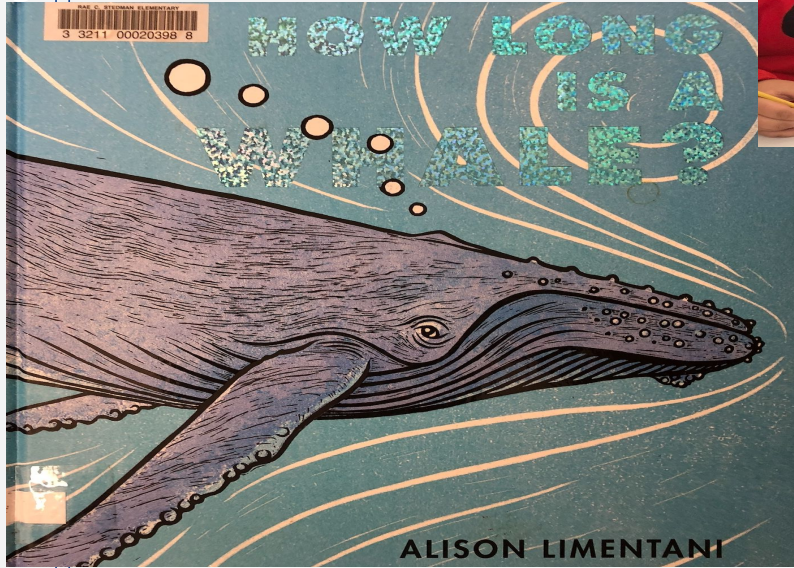
We can truly see what students are capable of when they have the chance to bring their knowledge from its separate compartments together in one connected exploration.

# The Elements of Literacy

This simplified version helps me explain to students why we do each type of activity and it supports their understanding of their role in the process. This allows them to feel ownership of the progress they are sure to make.



# Third Grade Exploration



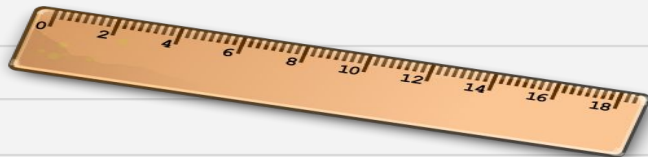
How Long is  
Rae C. Stedman Elementary School?

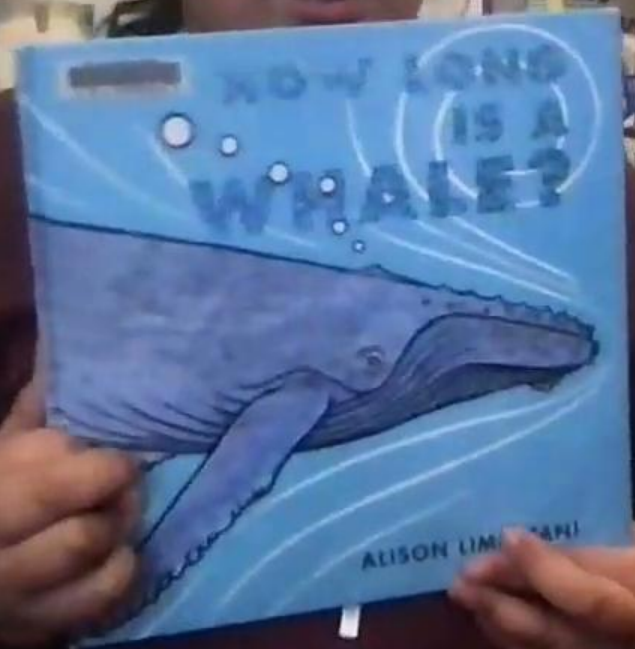
Blue Whale

greatwhite shark

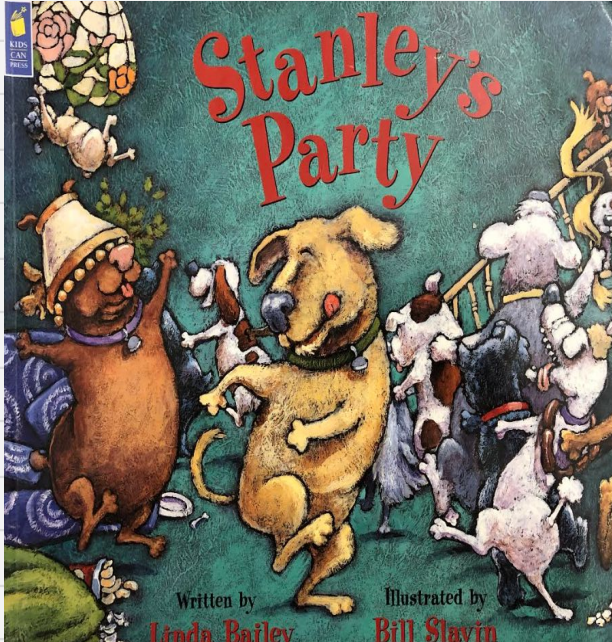
Killer whale 11-7-22 Linda Cornes

Stedman is as long as  
3 1/2 blue whales, 14 orcas  
and 21 great white sharks.





# Second Grade Mathematical Exploration:

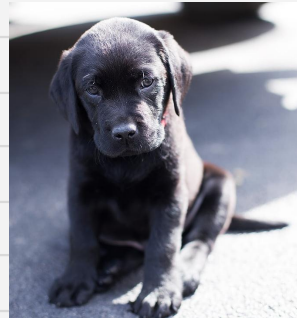


This book is one of my favorites and my students are always impressed when I can read it without looking! Read alouds are essential for students to hear an example of the prosody a good reader maintains.

Using the 2nd grade math standard, adding within 20 when addressing a word problem, we made our own story problems!

We got to use one of our favorite topics, Dogs!


I set up a template for them to practice with because they are usually the ones solving the problems, not writing them.



We practiced vocabulary central to mathematics.

# Story Problems with Addition by 2nd Grade:


SOPHIA



One night Bob had a party at his house he had 4 spaniel 3 Golden retrievers 10 Pugs Bob had how many dogs live at his house total


Sophia M.

THEA



Skipper and Chud had a dog party! They invited 3 Pugs 8 huskies and 5 golden retrievers to the party. And then all of the dogs came! How many dogs total?

Thea H.



one night Remy had a party. 4 Pugs 7 golden retrievers 4 huskies 4 Great Dane came how many Dogs are there? Pugs

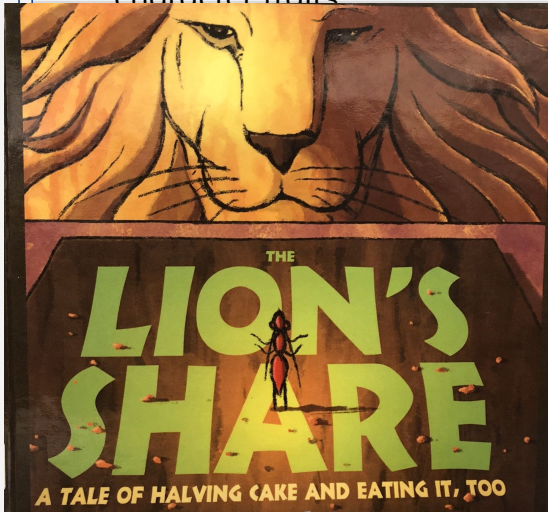
Abigail M.

# Extensions and Questions

3rd graders will write about the process of measuring with Sea Creatures.

Thea, a second grader, asked about comparing whales to Mt. McKinley! I'll have to confer with Mrs. Martin again on this one!

4th graders will use this neat book from our amazing Elementary Library to think about fractions and character traits



Any Questions? Comments? Ideas?

Special thanks to Mrs. Becky Martin for her mathematical expertise, Mrs. Jill Lenhard for great books and the wonderful students I am lucky to work with!

**Petersburg School District**

**Revenue Report**

Summary Only    From Date: 10/1/2022    To Date: 10/31/2022

Fiscal Year: 2022-2023

Account Number / Description

Fund: 100    GENERAL FUND

	Budget	Range To Date	YTD	Uncollected Balance	% Remaining
100.000.000.000.011 CITY DIRECT APPROPRIATIONS	\$2,000,000.00	\$166,666.67	\$666,666.68	\$1,333,333.32	66.67%
100.000.000.000.031 INTEREST	\$700.00	\$47.93	\$169.61	\$530.39	75.77%
100.000.000.000.040 OTHER LOCAL REVENUES	\$50,000.00	\$2,965.00	\$25,387.37	\$24,612.63	49.23%
100.000.000.000.044 STUDENT FEES	\$40,000.00	\$9,607.00	\$23,143.60	\$16,856.40	42.14%
100.000.000.000.047 E-RATE REVENUE	\$93,134.00	\$15,522.40	\$23,283.60	\$69,850.40	75.00%
100.000.000.000.051 FOUNDATION PROGRAM	\$5,546,987.00	\$474,235.00	\$1,896,940.00	\$3,650,047.00	65.80%
100.000.000.000.056 TRS ON-BEHALF PAYMENTS	\$434,998.00	\$0.00	\$0.00	\$434,998.00	100.00%
100.000.000.000.057 PERS ON-BEHALF PAYMENTS	\$39,200.00	\$0.00	\$0.00	\$39,200.00	100.00%
100.000.000.000.090 OTHER STATE REVENUES	\$19,586.00	\$0.00	\$0.00	\$19,586.00	100.00%
<b>Fund 100 Total:</b>	<b>\$8,224,605.00</b>	<b>\$669,044.00</b>	<b>\$2,635,590.86</b>	<b>\$5,589,014.14</b>	<b>67.95%</b>
<b>Grand Total:</b>	<b>\$8,224,605.00</b>	<b>\$669,044.00</b>	<b>\$2,635,590.86</b>	<b>\$5,589,014.14</b>	<b>67.95%</b>

End of Report

*Oct Monthly  
Bills  
\$ 865,387.76*

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
<b>Fund: 100 GENERAL FUND</b>						
100.100.100.000.315 CERTIFICATED TEACHER	\$727,260.00	\$61,354.98	\$122,269.52	\$604,990.48	\$610,946.79	(\$5,956.31) -0.82%
100.100.100.000.329 SUBSTITUTES/TEMPORARIES	\$4,500.00	\$1,700.00	\$2,400.00	\$2,100.00	\$0.00	\$2,100.00 46.67%
100.100.100.000.363 WORKERS COMPENSATION	\$4,812.00	\$317.13	\$627.05	\$4,184.95	\$0.00	\$4,184.95 86.97%
100.100.100.000.364 INSURANCE-HEALTH/LIFE	\$188,531.00	\$15,543.48	\$31,086.97	\$157,444.03	\$2,083.33	\$155,360.70 82.41%
100.100.100.000.365 RETIREMENT CONTRIBUTION-TRS	\$178,189.00	\$7,750.29	\$11,840.72	\$166,348.28	\$0.00	\$166,348.28 93.35%
100.100.100.000.367 MEDICARE TAX	\$10,000.00	\$863.05	\$1,704.93	\$8,295.07	\$0.00	\$8,295.07 82.95%
100.100.100.000.368 SOCIAL SECURITY TAX	\$217.00	\$18.60	\$18.60	\$198.40	\$0.00	\$198.40 91.43%
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 FRESHMAN LAPTOP COMPUTERS	\$40,000.00	\$2,614.40	\$2,614.40	\$37,385.60	\$0.00	\$37,385.60 93.46%
100.100.100.000.451 GENERAL HS TEACHING SUPPLIES	\$10,825.00	\$1,404.52	\$1,404.52	\$9,420.48	\$52.75	\$9,367.73 86.54%
100.100.100.000.474 HS CURRICULUM ADOPTION	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00 100.00%
100.100.100.000.476 HS COPIER SUPPLIES	\$7,000.00	\$0.00	\$3,431.50	\$3,568.50	\$2,025.00	\$1,543.50 22.05%
100.100.100.000.491 HS DUES AND FEES	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$50.00	\$9,950.00 99.50%
100.100.100.001.451 HS ENGLISH SUPPLIES	\$1,000.00	\$0.00	\$639.15	\$360.85	\$0.00	\$360.85 36.09%
100.100.100.002.451 HS MATH SUPPLIES	\$1,000.00	\$0.00	\$750.00	\$250.00	\$0.00	\$250.00 25.00%
100.100.100.003.451 HS SCIENCE SUPPLIES	\$500.00	\$310.49	\$310.49	\$189.51	\$502.41	(\$312.90) -62.58%
100.100.100.004.451 HS SOCIAL STUDIES SUPPLIES	\$675.00	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00 0.00%
100.100.100.007.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00

# Petersburg School District

## Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
HS PE SUPPLIES						100.00%
100.100.100.008.451	\$500.00	\$0.00	\$42.00	\$458.00	\$0.00	\$458.00
HS MUSIC SUPPLIES						91.60%
100.100.100.009.451	\$500.00	\$96.33	\$96.33	\$403.67	\$0.00	\$403.67
HS ART/JEWELRY/PHOTO SUPPLIES						80.73%
100.100.100.021.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
HS SPANISH SUPPLIES						100.00%
100.100.160.000.315	\$87,487.00	\$7,290.58	\$14,581.16	\$72,905.84	\$72,905.84	\$0.00
CERTIFICATED TEACHER						0.00%
100.100.160.000.329	\$500.00	\$0.00	\$262.50	\$237.50	\$0.00	\$237.50
SUBSTITUTES/TEMPORARIES						47.50%
100.100.160.000.363	\$583.00	\$36.55	\$74.41	\$508.59	\$0.00	\$508.59
WORKERS COMPENSATION						87.24%
100.100.160.000.364	\$27,059.00	\$2,254.88	\$4,509.76	\$22,549.24	\$0.00	\$22,549.24
INSURANCE-HEALTH/LIFE						83.33%
100.100.160.000.365	\$21,538.00	\$915.70	\$1,831.40	\$19,706.60	\$0.00	\$19,706.60
RETIREMENT CONTRIBUTION-TRS						91.50%
100.100.160.000.367	\$1,275.00	\$97.54	\$198.89	\$1,076.11	\$0.00	\$1,076.11
MEDICARE TAX						84.40%
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	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
CULINARY SUPPLIES						100.00%
100.100.160.309.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
FOOD SCIENCE/CULINARY						100.00%
100.100.160.310.451	\$500.00	\$306.95	\$295.96	\$204.04	\$13.05	\$190.99
SHOP SUPPLIES						38.20%
100.100.200.000.315	\$69,924.00	\$5,785.33	\$12,063.71	\$57,860.29	\$57,853.34	\$6.95
CERTIFICATED TEACHER						0.01%
100.100.200.000.323	\$136,200.00	\$10,864.60	\$23,313.35	\$112,886.65	\$112,409.24	\$477.41
AIDES						0.35%
100.100.200.000.329	\$8,000.00	\$712.50	\$712.50	\$7,287.50	\$0.00	\$7,287.50
SUBSTITUTES/TEMPORARIES						91.09%
100.100.200.000.363	\$1,418.00	\$91.91	\$188.51	\$1,229.49	\$0.00	\$1,229.49

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
WORKERS COMPENSATION						86.71%
100.100.200.000.364	\$94,000.00	\$4,941.04	\$9,589.00	\$84,411.00	\$4,416.67	\$79,994.33
INSURANCE-HEALTH/LIFE						85.10%
100.100.200.000.365	\$17,093.00	\$726.64	\$1,515.20	\$15,577.80	\$0.00	\$15,577.80
RETIREMENT CONTRIBUTION-TRS						91.14%
100.100.200.000.366	\$33,467.00	\$2,251.03	\$4,785.67	\$28,681.33	\$0.00	\$28,681.33
RETIREMENT CONTRIBUTION-PERS						85.70%
100.100.200.000.367	\$3,105.00	\$243.64	\$508.15	\$2,596.85	\$0.00	\$2,596.85
MEDICARE TAX						83.63%
100.100.200.000.368	\$434.00	\$83.41	\$143.58	\$290.42	\$0.00	\$290.42
SOCIAL SECURITY TAX						66.92%
100.100.200.000.451	\$700.00	\$7.99	\$243.63	\$456.37	\$164.04	\$292.33
HS SPED SUPPLIES						41.76%
100.100.300.000.315	\$71,751.00	\$4,972.00	\$9,944.00	\$61,807.00	\$49,720.00	\$12,087.00
CERTIFICATED TEACHER						16.85%
100.100.300.000.323	\$32,000.00	\$3,377.55	\$7,102.98	\$24,897.02	\$26,299.36	(\$1,402.34)
AIDES						-4.38%
100.100.300.000.329	\$1,000.00	\$437.50	\$1,750.00	(\$750.00)	\$0.00	(\$750.00)
SUBSTITUTES/TEMPORARIES						-75.00%
100.100.300.000.363	\$694.00	\$44.05	\$94.22	\$599.78	\$0.00	\$599.78
WORKERS COMPENSATION						86.42%
100.100.300.000.364	\$30,000.00	\$3,943.39	\$7,886.78	\$22,113.22	\$0.00	\$22,113.22
INSURANCE-HEALTH/LIFE						73.71%
100.100.300.000.365	\$17,542.00	\$624.48	\$1,248.96	\$16,293.04	\$0.00	\$16,293.04
RETIREMENT CONTRIBUTION-TRS						92.88%
100.100.300.000.366	\$7,933.00	\$839.30	\$2,072.06	\$5,860.94	\$0.00	\$5,860.94
RETIREMENT CONTRIBUTION-PERS						73.88%
100.100.300.000.367	\$1,518.00	\$113.12	\$243.97	\$1,274.03	\$0.00	\$1,274.03
MEDICARE TAX						83.93%
100.100.300.000.368	\$62.00	\$0.00	\$0.00	\$62.00	\$0.00	\$62.00
SOCIAL SECURITY TAX						100.00%
100.100.300.000.451	\$5,000.00	\$39.49	\$39.49	\$4,960.51	\$0.00	\$4,960.51
SECONDARY COUNSELOR SUPPLIES						99.21%
100.100.350.000.315	\$76,698.00	\$6,349.83	\$12,699.66	\$63,998.34	\$63,498.34	\$500.00
CERTIFICATED TEACHER						0.65%
100.100.350.000.329	\$750.00	\$0.00	\$175.00	\$575.00	\$0.00	\$575.00

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SUBSTITUTES/TEMPORARIES						76.67%
100.100.350.000.363	\$513.00	\$33.08	\$67.04	\$445.96	\$0.00	\$445.96
WORKERS COMPENSATION						86.93%
100.100.350.000.364	\$8,844.00	\$250.00	\$500.00	\$8,344.00	\$500.00	\$7,844.00
INSURANCE-HEALTH/LIFE						88.69%
100.100.350.000.365	\$18,759.00	\$797.54	\$1,595.08	\$17,163.92	\$0.00	\$17,163.92
RETIREMENT CONTRIBUTION-TRS						91.50%
100.100.350.000.367	\$1,122.00	\$95.70	\$193.94	\$928.06	\$0.00	\$928.06
MEDICARE TAX						82.71%
100.100.350.000.368	\$47.00	\$0.00	\$0.00	\$47.00	\$0.00	\$47.00
SOCIAL SECURITY TAX						100.00%
100.100.350.000.451	\$200.00	\$408.50	\$408.50	(\$208.50)	\$0.00	(\$208.50)
TEACHING SUPPLIES						-104.25%
100.100.350.000.472	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
SECONDARY LIBRARY BOOKS						100.00%
100.100.350.000.473	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
SECONDARY PERIODICALS						100.00%
100.100.350.000.479	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
SECONDARY SUPPLIES AND MATERIALS						100.00%
100.100.400.000.421	\$1,000.00	(\$275.00)	\$0.00	\$1,000.00	\$572.00	\$428.00
SECONDARY PRINCIPAL TRANSPORTATION						42.80%
100.100.400.000.479	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
SECONDARY PRINCIPAL SUPPLIES AND MATERIALS						100.00%
100.100.400.000.491	\$600.00	\$0.00	\$614.00	(\$14.00)	\$0.00	(\$14.00)
PRINCIPAL DUES AND FEES						-2.33%
100.100.450.000.324	\$60,578.00	\$5,892.19	\$15,418.38	\$45,159.62	\$49,914.87	(\$4,755.25)
SUPPORT STAFF						-7.85%
100.100.450.000.329	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.450.000.363	\$410.00	\$31.04	\$81.76	\$328.24	\$0.00	\$328.24
WORKERS COMPENSATION						80.06%
100.100.450.000.364	\$11,844.00	\$1,282.83	\$2,865.66	\$8,978.34	\$2,100.00	\$6,878.34
INSURANCE-HEALTH/LIFE						58.07%
100.100.450.000.366	\$15,062.00	\$1,296.28	\$3,562.47	\$11,499.53	\$0.00	\$11,499.53
RETIREMENT CONTRIBUTION-PERS						76.35%
100.100.450.000.367	\$898.00	\$86.44	\$229.71	\$668.29	\$0.00	\$668.29

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MEDICARE TAX						74.42%
100.100.450.000.368	\$74.00	\$0.00	\$0.00	\$74.00	\$0.00	\$74.00
SOCIAL SECURITY TAX						100.00%
100.100.450.000.433	\$2,100.00	\$171.43	\$515.34	\$1,584.66	\$0.00	\$1,584.66
SECONDARY COMMUNICATIONS						75.46%
100.100.450.000.434	\$400.00	\$0.00	\$12.65	\$387.35	\$187.35	\$200.00
SECONDARY POSTAGE						50.00%
100.100.450.000.454	\$600.00	\$153.28	\$153.28	\$446.72	\$50.00	\$396.72
SECONDARY OFFICE SUPPLIES						66.12%
100.100.700.000.316	\$2,782.00	\$0.00	\$0.00	\$2,782.00	\$2,780.00	\$2.00
CERTIFICATED EXTRA DUTY PAY						0.07%
100.100.700.000.322	\$1,038.00	\$187.50	\$187.50	\$850.50	\$1,312.50	(\$462.00)
NON-CERT SPECIALIST/EXTRA DUTY						-44.51%
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	\$139.00	\$0.94	\$0.94	\$138.06	\$0.00	\$138.06
WORKERS COMPENSATION						99.32%
100.100.700.000.364	\$0.00	\$0.00	\$23.44	(\$23.44)	\$0.00	(\$23.44)
INSURANCE-HEALTH/LIFE						0.00%
100.100.700.000.365	\$685.00	\$0.00	\$0.00	\$685.00	\$0.00	\$685.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.000.366	\$2,442.00	\$41.25	\$41.25	\$2,400.75	\$0.00	\$2,400.75
RETIREMENT CONTRIBUTION-PERS						98.31%
100.100.700.000.367	\$222.00	\$2.50	\$2.50	\$219.50	\$0.00	\$219.50
MEDICARE TAX						98.87%
100.100.700.000.368	\$504.00	\$0.00	\$0.00	\$504.00	\$0.00	\$504.00
SOCIAL SECURITY TAX						100.00%
100.100.700.000.421	\$8,500.00	\$505.32	\$1,354.62	\$7,145.38	\$949.90	\$6,195.48
STAFF TRANSPORTATION						72.89%
100.100.700.000.426	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00
STUDENT TRANSPORTATION						100.00%
100.100.700.000.433	\$3,000.00	\$97.05	\$291.15	\$2,708.85	\$0.00	\$2,708.85
COMMUNICATIONS						90.30%
100.100.700.000.479	\$6,731.00	\$0.00	\$968.90	\$5,762.10	\$0.00	\$5,762.10
OTHER SUPPLIES AND MATERIALS						85.61%
100.100.700.000.491	\$7,000.00	\$0.00	\$2,740.00	\$4,260.00	\$0.00	\$4,260.00

Petersburg School District

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
DUES AND FEES						60.86%
100.100.700.110.316	\$3,545.00	\$583.80	\$5,546.80	(\$2,001.80)	\$0.00	(\$2,001.80)
CERTIFICATED EXTRA DUTY PAY						-56.47%
100.100.700.110.329	\$500.00	\$825.00	\$1,613.55	(\$1,113.55)	\$681.46	(\$1,795.01)
SUBSTITUTES/TEMPORARIES						-359.00%
100.100.700.110.363	\$24.00	\$7.07	\$35.90	(\$11.90)	\$0.00	(\$11.90)
WORKERS COMPENSATION						-49.58%
100.100.700.110.365	\$445.00	\$73.36	\$696.72	(\$251.72)	\$0.00	(\$251.72)
RETIREMENT CONTRIBUTION-TRS						-56.57%
100.100.700.110.366	\$0.00	\$0.00	\$19.48	(\$19.48)	\$0.00	(\$19.48)
RETIREMENT CONTRIBUTION-PERS						0.00%
100.100.700.110.367	\$52.00	\$19.95	\$100.64	(\$48.64)	\$0.00	(\$48.64)
MEDICARE TAX						-93.54%
100.100.700.110.368	\$0.00	\$18.60	\$18.60	(\$18.60)	\$0.00	(\$18.60)
SOCIAL SECURITY TAX						0.00%
100.100.700.110.426	\$15,000.00	\$6,984.40	\$9,700.54	\$5,299.46	\$7,452.90	(\$2,153.44)
XCOUNTRY TRANSPORTATION						-14.36%
100.100.700.110.479	\$1,265.00	\$841.74	\$1,265.92	(\$0.92)	\$0.00	(\$0.92)
XCOUNTRY SUPPLIES AND MATERIALS						-0.07%
100.100.700.120.322	\$7,298.00	\$1,824.50	\$5,473.50	\$1,824.50	\$1,824.50	\$0.00
NON-CERT SPECIALIST/EXTRA DUTY						0.00%
100.100.700.120.363	\$48.00	\$9.14	\$27.42	\$20.58	\$0.00	\$20.58
WORKERS COMPENSATION						42.88%
100.100.700.120.366	\$0.00	\$114.66	\$449.10	(\$449.10)	\$0.00	(\$449.10)
RETIREMENT CONTRIBUTION-PERS						0.00%
100.100.700.120.367	\$106.00	\$26.46	\$79.38	\$26.62	\$0.00	\$26.62
MEDICARE TAX						25.11%
100.100.700.120.368	\$366.00	\$80.80	\$242.40	\$123.60	\$0.00	\$123.60
SOCIAL SECURITY TAX						33.77%
100.100.700.120.426	\$14,000.00	\$3,214.17	\$4,345.13	\$9,654.87	\$2,622.58	\$7,032.29
SWIM TRANSPORTATION						50.23%
100.100.700.120.479	\$1,414.00	\$0.00	\$663.98	\$750.02	\$0.00	\$750.02
SWIM SUPPLIES AND MATERIALS						53.04%
100.100.700.130.316	\$6,045.00	\$0.00	\$0.00	\$6,045.00	\$6,045.00	\$0.00
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.130.322	\$2,419.00	\$0.00	\$0.00	\$2,419.00	\$0.00	\$2,419.00

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

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%
100.100.700.130.363	\$63.00	\$0.00	\$0.00	\$63.00	\$0.00	\$63.00
WORKERS COMPENSATION						100.00%
100.100.700.130.365	\$759.00	\$0.00	\$0.00	\$759.00	\$0.00	\$759.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.130.367	\$137.00	\$0.00	\$0.00	\$137.00	\$0.00	\$137.00
MEDICARE TAX						100.00%
100.100.700.130.368	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00
SOCIAL SECURITY TAX						100.00%
100.100.700.130.426	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
GIRLS BB TRANSPORTATION						100.00%
100.100.700.140.316	\$4,795.00	\$1,333.33	\$2,666.66	\$2,128.34	\$1,333.34	\$795.00
CERTIFICATED EXTRA DUTY PAY						16.58%
100.100.700.140.322	\$1,901.00	\$904.33	\$1,808.66	\$92.34	\$904.34	(\$812.00)
NON-CERT SPECIALIST/EXTRA DUTY						-42.71%
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	\$44.00	\$11.22	\$22.43	\$21.57	\$0.00	\$21.57
WORKERS COMPENSATION						49.02%
100.100.700.140.365	\$602.00	\$167.47	\$334.94	\$267.06	\$0.00	\$267.06
RETIREMENT CONTRIBUTION-TRS						44.36%
100.100.700.140.367	\$93.00	\$31.27	\$62.53	\$30.47	\$0.00	\$30.47
MEDICARE TAX						32.76%
100.100.700.140.426	\$15,000.00	\$2,504.41	\$2,504.41	\$12,495.59	\$8,748.75	\$3,746.84
VB TRANSPORTATION						24.98%
100.100.700.140.479	\$0.00	\$419.07	\$419.07	(\$419.07)	\$580.93	(\$1,000.00)
VB SUPPLIES AND MATERIALS						0.00%
100.100.700.150.316	\$834.00	\$0.00	\$0.00	\$834.00	\$834.00	\$0.00
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.150.363	\$5.00	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00
WORKERS COMPENSATION						100.00%
100.100.700.150.367	\$12.00	\$0.00	\$0.00	\$12.00	\$0.00	\$12.00
MEDICARE TAX						100.00%
100.100.700.160.322	\$6,113.00	\$0.00	\$0.00	\$6,113.00	\$9,407.00	(\$3,294.00)

Petersburg School District

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
NON-CERT SPECIALIST/EXTRA DUTY						-53.89%
100.100.700.160.363	\$44.00	\$0.00	\$0.00	\$44.00	\$0.00	\$44.00
WORKERS COMPENSATION						100.00%
100.100.700.160.367	\$116.00	\$0.00	\$0.00	\$116.00	\$0.00	\$116.00
MEDICARE TAX						100.00%
100.100.700.160.426	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00
CHEERLEADING TRANSPORTATION						100.00%
100.100.700.170.322	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$0.00	\$6,500.00
NON-CERT SPECIALIST/EXTRA DUTY						100.00%
100.100.700.170.363	\$44.00	\$0.00	\$0.00	\$44.00	\$0.00	\$44.00
WORKERS COMPENSATION						100.00%
100.100.700.170.365	\$843.00	\$0.00	\$0.00	\$843.00	\$0.00	\$843.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.170.367	\$97.00	\$0.00	\$0.00	\$97.00	\$0.00	\$97.00
MEDICARE TAX						100.00%
100.100.700.170.426	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
TRACK TRANSPORTATION						100.00%
100.100.700.180.316	\$834.00	\$0.00	\$0.00	\$834.00	\$556.00	\$278.00
CERTIFICATED EXTRA DUTY PAY						33.33%
100.100.700.180.363	\$5.00	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00
WORKERS COMPENSATION						100.00%
100.100.700.180.365	\$105.00	\$0.00	\$0.00	\$105.00	\$0.00	\$105.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.180.367	\$12.00	\$0.00	\$0.00	\$12.00	\$0.00	\$12.00
MEDICARE TAX						100.00%
100.100.700.190.316	\$0.00	\$469.13	\$469.13	(\$469.13)	\$3,283.87	(\$3,753.00)
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.190.363	\$0.00	\$2.35	\$2.35	(\$2.35)	\$0.00	(\$2.35)
WORKERS COMPENSATION						0.00%
100.100.700.190.365	\$0.00	\$58.93	\$58.93	(\$58.93)	\$0.00	(\$58.93)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.100.700.190.367	\$0.00	\$6.36	\$6.36	(\$6.36)	\$0.00	(\$6.36)
MEDICARE TAX						0.00%
100.100.700.190.421	\$0.00	\$360.40	\$360.40	(\$360.40)	\$0.00	(\$360.40)
MUSIC STAFF TRANSPORTATION						0.00%
100.100.700.190.426	\$2,500.00	\$1,378.00	\$1,378.00	\$1,122.00	\$1,913.24	(\$791.24)

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MUSIC TRANSPORTATION						-31.65%
100.100.700.195.316	\$1,529.00	\$0.00	\$0.00	\$1,529.00	\$0.00	\$1,529.00
CERTIFICATED EXTRA DUTY PAY						100.00%
100.100.700.200.316	\$1,529.00	\$0.00	\$0.00	\$1,529.00	\$1,574.50	(\$45.50)
CERTIFICATED EXTRA DUTY PAY						-2.98%
100.100.700.200.322	\$0.00	\$0.00	\$0.00	\$0.00	\$764.50	(\$764.50)
NON-CERT SPECIALIST/EXTRA DUTY						0.00%
100.100.700.205.316	\$2,294.00	\$0.00	\$0.00	\$2,294.00	\$2,294.00	\$0.00
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.210.322	\$6,130.00	\$2,043.34	\$2,043.34	\$4,086.66	\$7,124.66	(\$3,038.00)
NON-CERT SPECIALIST/EXTRA DUTY						-49.56%
100.100.700.210.363	\$41.00	\$10.25	\$10.25	\$30.75	\$0.00	\$30.75
WORKERS COMPENSATION						75.00%
100.100.700.210.367	\$89.00	\$29.63	\$29.63	\$59.37	\$0.00	\$59.37
MEDICARE TAX						66.71%
100.100.700.210.368	\$380.00	\$126.69	\$126.69	\$253.31	\$0.00	\$253.31
SOCIAL SECURITY TAX						66.66%
100.100.700.210.426	\$14,000.00	\$1,684.12	\$1,684.12	\$12,315.88	\$8,417.04	\$3,898.84
WRESTLING TRANSPORTATION						27.85%
100.100.700.210.479	\$0.00	\$45.98	\$45.98	(\$45.98)	\$0.00	(\$45.98)
WRESTLING SUPPLIES AND MATERIALS						0.00%
100.100.700.220.316	\$8,464.00	\$0.00	\$0.00	\$8,464.00	\$8,464.00	\$0.00
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.220.329	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.220.363	\$64.00	\$0.00	\$0.00	\$64.00	\$0.00	\$64.00
WORKERS COMPENSATION						100.00%
100.100.700.220.365	\$1,063.00	\$0.00	\$0.00	\$1,063.00	\$0.00	\$1,063.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.220.367	\$132.00	\$0.00	\$0.00	\$132.00	\$0.00	\$132.00
MEDICARE TAX						100.00%
100.100.700.220.426	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
BOYS BB TRANSPORTATION						100.00%
100.100.700.230.316	\$834.00	\$0.00	\$0.00	\$834.00	\$417.00	\$417.00
CERTIFICATED EXTRA DUTY PAY						50.00%
100.100.700.240.316	\$7,298.00	\$0.00	\$0.00	\$7,298.00	\$7,298.00	\$0.00

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
CERTIFICATED EXTRA DUTY PAY						0.00%
100.100.700.240.322	\$2,085.00	\$0.00	\$0.00	\$2,085.00	\$0.00	\$2,085.00
NON-CERT SPECIALIST/EXTRA DUTY						100.00%
100.100.700.240.329	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
SUBSTITUTES/TEMPORARIES						100.00%
100.100.700.240.363	\$64.00	\$0.00	\$0.00	\$64.00	\$0.00	\$64.00
WORKERS COMPENSATION						100.00%
100.100.700.240.365	\$655.00	\$0.00	\$0.00	\$655.00	\$0.00	\$655.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.100.700.240.367	\$76.00	\$0.00	\$0.00	\$76.00	\$0.00	\$76.00
MEDICARE TAX						100.00%
100.100.700.240.426	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00
BASEBALL TRANSPORTATION						100.00%
100.200.100.000.314	\$0.00	\$2,379.70	\$7,139.10	(\$7,139.10)	\$21,667.30	(\$28,806.40)
CERT DIRECTOR/COORD/MANAGER						0.00%
100.200.100.000.315	\$397,742.00	\$30,431.83	\$60,962.27	\$336,779.73	\$304,568.34	\$32,211.39
CERTIFICATED TEACHER						8.10%
100.200.100.000.329	\$4,000.00	\$1,487.50	\$2,275.00	\$1,725.00	\$0.00	\$1,725.00
SUBSTITUTES/TEMPORARIES						43.13%
100.200.100.000.363	\$2,661.00	\$173.61	\$356.12	\$2,304.88	\$0.00	\$2,304.88
WORKERS COMPENSATION						86.62%
100.200.100.000.364	\$133,687.00	\$10,544.88	\$21,884.89	\$111,802.11	\$2,333.34	\$109,468.77
INSURANCE-HEALTH/LIFE						81.88%
100.200.100.000.365	\$97,925.00	\$4,127.03	\$8,562.20	\$89,362.80	\$0.00	\$89,362.80
RETIREMENT CONTRIBUTION-TRS						91.26%
100.200.100.000.367	\$5,825.00	\$465.50	\$953.90	\$4,871.10	\$0.00	\$4,871.10
MEDICARE TAX						83.62%
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	\$6,500.00	\$1,465.88	\$3,376.13	\$3,123.87	\$56.00	\$3,067.87
MS GENERAL TEACHING SUPPLIES						47.20%
100.200.100.000.474	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00
MS CURRICULUM ADOPTION						100.00%
100.200.100.000.476	\$8,000.00	\$91.52	\$1,755.97	\$6,244.03	\$4,670.00	\$1,574.03
MS COPIER SUPPLIES						19.68%
100.200.100.001.451	\$500.00	\$0.00	\$453.25	\$46.75	\$0.00	\$46.75

## Petersburg School District

### Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MS ENGLISH SUPPLIES						9.35%
100.200.100.002.451	\$1,000.00	\$35.77	\$967.02	\$32.98	\$0.00	\$32.98
MS MATH SUPPLIES						3.30%
100.200.100.003.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
MS SCIENCE SUPPLIES						100.00%
100.200.100.004.451	\$500.00	\$269.98	\$269.98	\$230.02	\$0.00	\$230.02
MS SOCIAL STUDIES SUPPLIES						46.00%
100.200.100.008.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
MS MUSIC SUPPLIES						100.00%
100.200.100.009.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
MS ART/JEWELRY/PHOTO SUPPLIES						100.00%
100.200.100.016.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
6TH TEACHING SUPPLIES						100.00%
100.200.100.019.451	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
MS ROBOTICS						100.00%
100.200.200.000.315	\$54,119.00	\$4,656.42	\$9,805.89	\$44,313.11	\$46,564.16	(\$2,251.05)
CERTIFICATED TEACHER						-4.16%
100.200.200.000.323	\$25,500.00	\$6,159.07	\$12,850.11	\$12,649.89	\$50,124.88	(\$37,474.99)
AIDES						-146.96%
100.200.200.000.329	\$2,000.00	\$870.00	\$1,045.00	\$955.00	\$0.00	\$955.00
SUBSTITUTES/TEMPORARIES						47.75%
100.200.200.000.363	\$541.00	\$58.57	\$118.80	\$422.20	\$0.00	\$422.20
WORKERS COMPENSATION						78.04%
100.200.200.000.364	\$35,904.00	\$4,200.75	\$8,399.78	\$27,504.22	\$0.00	\$27,504.22
INSURANCE-HEALTH/LIFE						76.60%
100.200.200.000.365	\$13,324.00	\$593.89	\$1,413.40	\$11,910.60	\$0.00	\$11,910.60
RETIREMENT CONTRIBUTION-TRS						89.39%
100.200.200.000.366	\$6,200.00	\$1,355.00	\$2,827.04	\$3,372.96	\$0.00	\$3,372.96
RETIREMENT CONTRIBUTION-PERS						54.40%
100.200.200.000.367	\$1,183.00	\$154.21	\$313.22	\$869.78	\$0.00	\$869.78
MEDICARE TAX						73.52%
100.200.200.000.368	\$124.00	\$40.22	\$40.22	\$83.78	\$0.00	\$83.78
SOCIAL SECURITY TAX						67.56%
100.200.200.000.451	\$700.00	\$140.30	\$140.30	\$559.70	\$0.00	\$559.70
MS SPED SUPPLIES						79.96%
100.200.450.000.324	\$37,000.00	\$3,198.41	\$8,290.30	\$28,709.70	\$14,178.84	\$14,530.86

## Petersburg School District

### Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SUPPORT STAFF						39.27%
100.200.450.000.329	\$1,200.00	\$30.00	\$30.00	\$1,170.00	\$0.00	\$1,170.00
SUBSTITUTES/TEMPORARIES						97.50%
100.200.450.000.363	\$253.00	\$16.08	\$41.39	\$211.61	\$0.00	\$211.61
WORKERS COMPENSATION						83.64%
100.200.450.000.364	\$27,059.00	\$2,617.32	\$5,529.45	\$21,529.55	\$0.00	\$21,529.55
INSURANCE-HEALTH/LIFE						79.57%
100.200.450.000.366	\$9,172.00	\$703.65	\$1,823.87	\$7,348.13	\$0.00	\$7,348.13
RETIREMENT CONTRIBUTION-PERS						80.11%
100.200.450.000.367	\$554.00	\$37.32	\$100.59	\$453.41	\$0.00	\$453.41
MEDICARE TAX						81.84%
100.200.450.000.368	\$74.00	\$1.86	\$1.86	\$72.14	\$0.00	\$72.14
SOCIAL SECURITY TAX						97.49%
100.200.450.000.433	\$1,000.00	\$133.45	\$400.35	\$599.65	\$0.00	\$599.65
COMMUNICATIONS						59.97%
100.200.450.000.434	\$300.00	\$0.00	\$0.00	\$300.00	\$100.00	\$200.00
MS POSTAGE						66.67%
100.200.450.000.454	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00
MS OFFICE SUPPLIES						100.00%
100.200.700.000.316	\$5,934.00	\$810.00	\$810.00	\$5,124.00	\$3,763.00	\$1,361.00
CERTIFICATED EXTRA DUTY PAY						22.94%
100.200.700.000.322	\$6,156.00	\$1,215.00	\$1,215.00	\$4,941.00	\$5,804.08	(\$863.08)
NON-CERT SPECIALIST/EXTRA DUTY						-14.02%
100.200.700.000.329	\$1,000.00	\$445.50	\$891.00	\$109.00	\$0.00	\$109.00
SUBSTITUTES/TEMPORARIES						10.90%
100.200.700.000.363	\$77.00	\$12.39	\$14.62	\$62.38	\$0.00	\$62.38
WORKERS COMPENSATION						81.01%
100.200.700.000.364	\$0.00	\$118.67	\$118.67	(\$118.67)	\$0.00	(\$118.67)
INSURANCE-HEALTH/LIFE						0.00%
100.200.700.000.365	\$1,542.00	\$101.73	\$101.73	\$1,440.27	\$0.00	\$1,440.27
RETIREMENT CONTRIBUTION-TRS						93.40%
100.200.700.000.367	\$151.00	\$34.80	\$41.26	\$109.74	\$0.00	\$109.74
MEDICARE TAX						72.68%
100.200.700.000.368	\$600.00	\$102.96	\$130.58	\$469.42	\$0.00	\$469.42
SOCIAL SECURITY TAX						78.24%
100.200.700.000.426	\$20,000.00	\$362.00	\$3,931.00	\$16,069.00	\$238.00	\$15,831.00

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MS ACTIVITIES STUDENT TRANSPORTATION						79.16%
100.200.700.000.479	\$590.00	\$0.00	\$590.30	(\$0.30)	\$0.00	(\$0.30)
MS ACTIVITIES SUPPLIES AND MATERIALS						-0.05%
100.200.700.000.490	\$0.00	\$0.00	\$600.00	(\$600.00)	\$0.00	(\$600.00)
MS ACTIVITIES OTHER EXPENSES						0.00%
100.300.100.000.315	\$912,785.00	\$89,706.59	\$179,544.66	\$733,240.34	\$770,760.78	(\$37,520.44)
CERTIFICATED TEACHER						-4.11%
100.300.100.000.323	\$26,000.00	\$2,313.40	\$5,250.91	\$20,749.09	\$18,788.78	\$1,960.31
AIDES						7.54%
100.300.100.000.329	\$6,000.00	\$7,374.50	\$8,149.50	(\$2,149.50)	\$0.00	(\$2,149.50)
SUBSTITUTES/TEMPORARIES						-35.83%
100.300.100.000.363	\$6,257.00	\$499.93	\$970.57	\$5,286.43	\$0.00	\$5,286.43
WORKERS COMPENSATION						84.49%
100.300.100.000.364	\$227,811.00	\$25,387.15	\$50,774.31	\$177,036.69	\$2,333.33	\$174,703.36
INSURANCE-HEALTH/LIFE						76.69%
100.300.100.000.365	\$224,728.00	\$11,311.78	\$22,639.19	\$202,088.81	\$0.00	\$202,088.81
RETIREMENT CONTRIBUTION-TRS						89.93%
100.300.100.000.366	\$6,445.00	\$508.95	\$1,155.21	\$5,289.79	\$0.00	\$5,289.79
RETIREMENT CONTRIBUTION-PERS						82.08%
100.300.100.000.367	\$13,812.00	\$1,355.41	\$2,627.22	\$11,184.78	\$0.00	\$11,184.78
MEDICARE TAX						80.98%
100.300.100.000.368	\$3,123.00	\$419.24	\$456.44	\$2,666.56	\$0.00	\$2,666.56
SOCIAL SECURITY TAX						85.38%
100.300.100.000.451	\$19,500.00	\$1,483.36	\$4,467.99	\$15,032.01	\$2,405.44	\$12,626.57
TEACHING SUPPLIES						64.75%
100.300.100.000.474	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00
CURRICULUM ADOPTION						100.00%
100.300.100.000.476	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$10,725.00	\$1,275.00
COPIER SUPPLIES						10.63%
100.300.100.008.451	\$300.00	\$201.87	\$201.87	\$98.13	\$107.25	(\$9.12)
MUSIC TEACHING SUPPLIES						-3.04%
100.300.100.010.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
B MARTIN SUPPLIES						100.00%
100.300.100.011.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
M BROCK SUPPLIES						100.00%
100.300.100.012.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00

## Petersburg School District

### Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
K CURTISS SUPPLIES						100.00%
100.300.100.014.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
G KOWALSKI SUPPLIES						100.00%
100.300.100.015.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
ETHAN BRYNER TEACHING SUPPLIES						100.00%
100.300.100.018.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
ERIN HOFACRE TEACHING SUPPLIES						100.00%
100.300.100.029.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
H MULLEN SUPPLIES						100.00%
100.300.100.030.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
E WILLIS SUPPLIES						100.00%
100.300.100.031.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
S VANDERVEST SUPPLIES						100.00%
100.300.100.032.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
M MIDKIFF SUPPLIES						100.00%
100.300.100.033.451	\$300.00	\$107.71	\$107.71	\$192.29	\$168.54	\$23.75 7.92%
S PAWUK SUPPLIES						100.00%
100.300.100.034.451	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00
V MILLER SUPPLIES						100.00%
100.300.100.035.451	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00
ES SWIM/PE SUPPLIES						100.00%
100.300.200.000.315	\$207,606.00	\$21,087.44	\$43,654.03	\$163,951.97	\$163,839.12	\$112.85
CERTIFICATED TEACHER						0.05%
100.300.200.000.323	\$252,500.00	\$25,800.23	\$52,192.85	\$200,307.15	\$215,681.58	(\$15,374.43)
AIDES						-6.09%
100.300.200.000.329	\$15,000.00	\$1,761.25	\$3,171.25	\$11,828.75	\$31,642.38	(\$19,813.63)
SUBSTITUTES/TEMPORARIES						-132.09%
100.300.200.000.363	\$3,147.00	\$248.60	\$505.84	\$2,641.16	\$0.00	\$2,641.16
WORKERS COMPENSATION						83.93%
100.300.200.000.364	\$162,000.00	\$13,992.13	\$27,976.79	\$134,023.21	\$6,611.10	\$127,412.11
INSURANCE-HEALTH/LIFE						78.65%
100.300.200.000.365	\$51,127.00	\$1,805.76	\$4,062.74	\$47,064.26	\$0.00	\$47,064.26
RETIREMENT CONTRIBUTION-TRS						92.05%
100.300.200.000.366	\$62,595.00	\$4,603.68	\$2,707.58	\$59,887.42	\$0.00	\$59,887.42
RETIREMENT CONTRIBUTION-PERS						95.67%
100.300.200.000.367	\$6,800.00	\$671.60	\$1,368.25	\$5,431.75	\$0.00	\$5,431.75

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MEDICARE TAX						79.88%
100.300.200.000.368	\$930.00	\$756.16	\$1,554.03	(\$624.03)	\$0.00	(\$624.03)
SOCIAL SECURITY TAX						-67.10%
100.300.200.000.451	\$1,400.00	\$0.00	\$480.97	\$919.03	\$0.00	\$919.03
ES SPED SUPPLIES						65.65%
100.300.300.000.315	\$81,213.00	\$6,726.08	\$13,452.16	\$67,760.84	\$67,260.84	\$500.00
CERTIFICATED TEACHER						0.62%
100.300.300.000.329	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
SUBSTITUTES/TEMPORARIES						100.00%
100.300.300.000.363	\$564.00	\$34.97	\$69.94	\$494.06	\$0.00	\$494.06
WORKERS COMPENSATION						87.60%
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	\$19,872.00	\$844.80	\$1,689.60	\$18,182.40	\$0.00	\$18,182.40
RETIREMENT CONTRIBUTION-TRS						91.50%
100.300.300.000.366	\$868.00	\$0.00	\$0.00	\$868.00	\$0.00	\$868.00
RETIREMENT CONTRIBUTION-PERS						100.00%
100.300.300.000.367	\$1,235.00	\$101.15	\$202.30	\$1,032.70	\$0.00	\$1,032.70
MEDICARE TAX						83.62%
100.300.300.000.368	\$62.00	\$0.00	\$0.00	\$62.00	\$0.00	\$62.00
SOCIAL SECURITY TAX						100.00%
100.300.300.000.451	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
TEACHING SUPPLIES						100.00%
100.300.350.000.315	\$0.00	\$7,290.58	\$14,581.16	(\$14,581.16)	\$72,905.84	(\$87,487.00)
CERTIFICATED TEACHER						0.00%
100.300.350.000.329	\$750.00	\$1,050.00	\$1,050.00	(\$300.00)	\$0.00	(\$300.00)
SUBSTITUTES/TEMPORARIES						-40.00%
100.300.350.000.363	\$5.00	\$42.76	\$80.25	(\$75.25)	\$0.00	(\$75.25)
WORKERS COMPENSATION						-1505.00%
100.300.350.000.364	\$0.00	\$1,270.92	\$2,541.84	(\$2,541.84)	\$1,875.00	(\$4,416.84)
INSURANCE-HEALTH/LIFE						0.00%
100.300.350.000.365	\$0.00	\$915.70	\$1,831.40	(\$1,831.40)	\$0.00	(\$1,831.40)
RETIREMENT CONTRIBUTION-TRS						0.00%
100.300.350.000.367	\$11.00	\$119.73	\$224.23	(\$213.23)	\$0.00	(\$213.23)
MEDICARE TAX						-1938.45%
100.300.350.000.368	\$47.00	\$37.20	\$37.20	\$9.80	\$0.00	\$9.80

Petersburg School District

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SOCIAL SECURITY TAX						20.85%
100.300.350.000.451	\$1,000.00	\$408.50	\$408.50	\$591.50	\$0.00	\$591.50
TEACHING SUPPLIES						59.15%
100.300.350.000.472	\$2,000.00	\$534.29	\$701.55	\$1,298.45	\$227.46	\$1,070.99
LIBRARY BOOKS						53.55%
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	\$807.50	\$692.50	\$0.00	\$692.50
OTHER SUPPLIES AND MATERIALS						46.17%
100.300.400.000.421	\$1,000.00	\$615.52	\$890.52	\$109.48	(\$47.52)	\$157.00
STAFF TRANSPORTATION						15.70%
100.300.400.000.479	\$1,500.00	\$56.95	\$475.43	\$1,024.57	\$123.57	\$901.00
ES PRINCIPAL SUPPLIES AND MATERIALS						60.07%
100.300.400.000.491	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00
DUES AND FEES						0.00%
100.300.450.000.324	\$36,000.00	\$3,563.20	\$8,910.78	\$27,089.22	\$28,327.44	(\$1,238.22)
SUPPORT STAFF						-3.44%
100.300.450.000.329	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00
SUBSTITUTES/TEMPORARIES						100.00%
100.300.450.000.363	\$246.00	\$17.86	\$44.41	\$201.59	\$0.00	\$201.59
WORKERS COMPENSATION						81.95%
100.300.450.000.364	\$27,059.00	\$3,006.51	\$6,013.02	\$21,045.98	\$0.00	\$21,045.98
INSURANCE-HEALTH/LIFE						77.78%
100.300.450.000.366	\$8,924.00	\$783.90	\$2,007.82	\$6,916.18	\$0.00	\$6,916.18
RETIREMENT CONTRIBUTION-PERS						77.50%
100.300.450.000.367	\$539.00	\$40.77	\$110.72	\$428.28	\$0.00	\$428.28
MEDICARE TAX						79.46%
100.300.450.000.368	\$74.00	\$0.00	\$0.00	\$74.00	\$0.00	\$74.00
SOCIAL SECURITY TAX						100.00%
100.300.450.000.433	\$2,000.00	\$171.43	\$515.34	\$1,484.66	\$0.00	\$1,484.66
COMMUNICATIONS						74.23%
100.300.450.000.434	\$500.00	\$0.00	\$8.95	\$491.05	\$91.05	\$400.00
POSTAGE						80.00%
100.300.450.000.454	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00
OFFICE SUPPLIES						100.00%
100.500.100.000.362	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
UNEMPLOYMENT INSURANCE						100.00%
100.500.100.000.363	\$0.00	\$0.00	\$11.52	(\$11.52)	\$0.00	(\$11.52)
WORKERS COMPENSATION						0.00%
100.500.100.000.367	\$0.00	\$0.00	\$30.06	(\$30.06)	\$0.00	(\$30.06)
MEDICARE TAX						0.00%
100.500.100.000.369	\$38,000.00	\$1,063.90	\$6,675.42	\$31,324.58	\$11,349.24	\$19,975.34
OTHER EMPLOYEE BENEFITS						52.57%
100.500.100.000.418	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
DISTRICT WIDE PROFESSIONAL DEVELOPMENT						100.00%
100.500.100.000.421	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
STAFF TRANSPORTATION						100.00%
100.500.100.000.474	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$5,070.15	\$14,929.85
CURRICULUM ADOPTION						74.65%
100.500.200.000.315	\$47,250.00	\$3,795.84	\$11,387.52	\$35,862.48	\$34,162.53	\$1,699.95
CERTIFICATED TEACHER						3.60%
100.500.200.000.363	\$339.00	\$19.03	\$57.09	\$281.91	\$0.00	\$281.91
WORKERS COMPENSATION						83.16%
100.500.200.000.364	\$15,220.00	\$1,268.37	\$3,805.11	\$11,414.89	\$0.00	\$11,414.89
INSURANCE-HEALTH/LIFE						75.00%
100.500.200.000.365	\$22,281.00	\$473.63	\$1,231.66	\$21,049.34	\$0.00	\$21,049.34
RETIREMENT CONTRIBUTION-TRS						94.47%
100.500.200.000.367	\$685.00	\$53.00	\$159.00	\$526.00	\$0.00	\$526.00
MEDICARE TAX						76.79%
100.500.200.000.421	\$0.00	\$0.00	\$175.61	(\$175.61)	\$717.00	(\$892.61)
STAFF TRANSPORTATION						0.00%
100.500.200.000.440	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
PURCHASED SERVICES						100.00%
100.500.200.000.451	\$3,700.00	\$120.00	\$120.00	\$3,580.00	\$0.00	\$3,580.00
DISTRICT WIDE SPED SUPPLIES						96.76%
100.500.300.000.365	\$38,049.00	\$0.00	\$0.00	\$38,049.00	\$0.00	\$38,049.00
RETIREMENT CONTRIBUTION-TRS						100.00%
100.500.300.000.366	\$6,227.00	\$0.00	\$0.00	\$6,227.00	\$0.00	\$6,227.00
RETIREMENT CONTRIBUTION-PERS						100.00%
100.500.350.000.318	\$92,433.00	\$7,661.08	\$22,983.24	\$69,449.76	\$68,949.76	\$500.00
CERTIFICATED SPECIALISTS						0.54%
100.500.350.000.324	\$46,000.00	\$3,492.80	\$14,788.22	\$31,211.78	\$30,387.36	\$824.42

## Petersburg School District

### Expenditure Budget Balance Report

 Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
SUPPORT STAFF						1.79%
100.500.350.000.329	\$1,500.00	\$0.00	\$305.88	\$1,194.12	\$0.00	\$1,194.12
SUBSTITUTES/TEMPORARIES						79.61%
100.500.350.000.363	\$929.00	\$55.91	\$190.87	\$738.13	\$0.00	\$738.13
WORKERS COMPENSATION						79.45%
100.500.350.000.364	\$27,059.00	\$2,254.88	\$9,019.52	\$18,039.48	\$0.00	\$18,039.48
INSURANCE-HEALTH/LIFE						66.67%
100.500.350.000.365	\$22,460.00	\$955.95	\$2,867.85	\$19,592.15	\$0.00	\$19,592.15
RETIREMENT CONTRIBUTION-TRS						87.23%
100.500.350.000.366	\$11,403.00	\$768.42	\$3,253.41	\$8,149.59	\$0.00	\$8,149.59
RETIREMENT CONTRIBUTION-PERS						71.47%
100.500.350.000.367	\$2,033.00	\$153.56	\$519.43	\$1,513.57	\$0.00	\$1,513.57
MEDICARE TAX						74.45%
100.500.350.000.368	\$93.00	\$0.00	\$18.96	\$74.04	\$0.00	\$74.04
SOCIAL SECURITY TAX						79.61%
100.500.350.000.417	\$39,890.00	\$0.00	\$19,945.00	\$19,945.00	\$19,945.00	\$0.00
TECHNOLOGY SUPPORT						0.00%
100.500.350.000.433	\$148,000.00	\$20,090.30	\$30,783.90	\$117,216.10	\$0.00	\$117,216.10
COMMUNICATIONS						79.20%
100.500.350.000.440	\$66,000.00	\$5,368.35	\$14,015.90	\$51,984.10	\$22,224.10	\$29,760.00
PURCHASED SERVICES						45.09%
100.500.350.000.446	\$21,000.00	\$0.00	\$5,778.85	\$15,221.15	\$2,221.15	\$13,000.00
PROPERTY INSURANCE						61.90%
100.500.350.000.450	\$10,000.00	\$2,302.09	\$5,170.90	\$4,829.10	\$1,697.91	\$3,131.19
SUPPLIES, MATERIALS & MEDIA						31.31%
100.500.350.000.475	\$89,500.00	\$14,670.07	\$27,306.19	\$62,193.81	\$14,128.07	\$48,065.74
TECHNOLOGY SUPPLIES						53.70%
100.500.400.000.313	\$186,400.00	\$16,336.36	\$55,659.09	\$130,740.91	\$130,690.91	\$50.00
PRINCIPAL						0.03%
100.500.400.000.363	\$1,235.00	\$81.90	\$279.04	\$955.96	\$0.00	\$955.96
WORKERS COMPENSATION						77.41%
100.500.400.000.364	\$50,282.00	\$4,240.18	\$12,990.12	\$37,291.88	\$0.00	\$37,291.88
INSURANCE-HEALTH/LIFE						74.17%
100.500.400.000.365	\$45,596.00	\$2,039.29	\$6,946.83	\$38,649.17	\$0.00	\$38,649.17
RETIREMENT CONTRIBUTION-TRS						84.76%
100.500.400.000.367	\$2,703.00	\$236.88	\$807.07	\$1,895.93	\$0.00	\$1,895.93

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
MEDICARE TAX						70.14%
100.500.600.000.321	\$80,100.00	\$6,675.00	\$26,700.00	\$53,400.00	\$53,400.00	\$0.00
NON-CERT DIRECTOR/COORD/MANAGR						0.00%
100.500.600.000.324	\$45,600.00	\$0.00	\$0.00	\$45,600.00	\$0.00	\$45,600.00
SUPPORT STAFF						100.00%
100.500.600.000.325	\$210,500.00	\$16,030.53	\$65,538.51	\$144,961.49	\$135,598.90	\$9,362.59
MAINTENANCE/CUSTODIAL						4.45%
100.500.600.000.329	\$8,000.00	\$1,746.96	\$7,672.37	\$327.63	\$46,117.43	(\$45,789.80)
SUBSTITUTES/TEMPORARIES						-572.37%
100.500.600.000.363	\$12,558.00	\$551.22	\$2,227.14	\$10,330.86	\$0.00	\$10,330.86
WORKERS COMPENSATION						82.27%
100.500.600.000.364	\$74,641.00	\$4,992.85	\$18,811.11	\$55,829.89	\$0.00	\$55,829.89
INSURANCE-HEALTH/LIFE						74.80%
100.500.600.000.366	\$83,605.00	\$5,108.83	\$21,676.67	\$61,928.33	\$0.00	\$61,928.33
RETIREMENT CONTRIBUTION-PERS						74.07%
100.500.600.000.367	\$4,990.00	\$330.06	\$1,368.90	\$3,621.10	\$0.00	\$3,621.10
MEDICARE TAX						72.57%
100.500.600.000.368	\$500.00	\$73.19	\$73.19	\$426.81	\$0.00	\$426.81
SOCIAL SECURITY TAX						85.36%
100.500.600.000.418	\$20,000.00	\$0.00	\$640.01	\$19,359.99	\$0.00	\$19,359.99
OTHER PROFESSIONAL SERVICES						96.80%
100.500.600.000.421	\$3,000.00	\$493.92	\$1,050.92	\$1,949.08	(\$43.92)	\$1,993.00
STAFF TRANSPORTATION						66.43%
100.500.600.000.431	\$30,000.00	\$2,382.85	\$6,425.36	\$23,574.64	\$0.00	\$23,574.64
WATER AND SEWER						78.58%
100.500.600.000.432	\$40,000.00	\$4,162.68	\$5,578.22	\$34,421.78	\$0.00	\$34,421.78
GARBAGE						86.05%
100.500.600.000.433	\$1,000.00	\$57.50	\$173.04	\$826.96	\$0.00	\$826.96
COMMUNICATIONS						82.70%
100.500.600.000.436	\$214,500.00	\$21,001.35	\$59,463.28	\$155,036.72	\$0.00	\$155,036.72
ENERGY - ELECTRICITY						72.28%
100.500.600.000.438	\$280,000.00	\$23,763.32	\$64,500.13	\$215,499.87	\$0.00	\$215,499.87
ENERGY - HEATING OIL						76.96%
100.500.600.000.440	\$30,000.00	\$332.50	\$2,663.00	\$27,337.00	\$11,333.00	\$16,004.00
PURCHASED SERVICES						53.35%
100.500.600.000.446	\$90,000.00	\$0.00	\$159.74	\$89,840.26	\$0.00	\$89,840.26

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
PROPERTY INSURANCE						99.82%
100.500.600.000.452	\$70,000.00	\$2,825.95	\$16,148.60	\$53,851.40	\$9,593.91	\$44,257.49
MAINTENANCE/CONSTR SUPPLIES						63.22%
100.500.600.000.453	\$20,000.00	\$0.00	\$2,592.94	\$17,407.06	\$5,800.00	\$11,607.06
JANITORIAL SUPPLIES						58.04%
100.500.600.000.458	\$7,000.00	\$325.68	\$839.24	\$6,160.76	\$0.00	\$6,160.76
VEHICLE GAS AND OIL						88.01%
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	\$46,628.00	\$3,949.50	\$11,848.50	\$34,779.50	\$35,545.50	(\$766.00)
CERT DIRECTOR/COORD/MANAGER						-1.64%
100.500.700.000.363	\$304.00	\$19.80	\$59.40	\$244.60	\$0.00	\$244.60
WORKERS COMPENSATION						80.46%
100.500.700.000.364	\$14,000.00	\$1,127.44	\$3,382.32	\$10,617.68	\$0.00	\$10,617.68
INSURANCE-HEALTH/LIFE						75.84%
100.500.700.000.365	\$16,690.00	\$492.92	\$1,478.76	\$15,211.24	\$0.00	\$15,211.24
RETIREMENT CONTRIBUTION-TRS						91.14%
100.500.700.000.367	\$690.00	\$53.77	\$160.72	\$529.28	\$0.00	\$529.28
MEDICARE TAX						76.71%
100.600.510.000.311	\$141,620.00	\$11,801.67	\$47,206.68	\$94,413.32	\$99,735.42	(\$5,322.10)
SUPERINTENDENT						-3.76%
100.600.510.000.324	\$60,000.00	\$5,000.00	\$20,000.00	\$40,000.00	\$40,000.00	\$0.00
SUPPORT STAFF						0.00%
100.600.510.000.363	\$1,335.00	\$85.48	\$341.92	\$993.08	\$0.00	\$993.08
WORKERS COMPENSATION						74.39%
100.600.510.000.364	\$36,828.00	\$3,068.60	\$12,274.40	\$24,553.60	\$2,000.00	\$22,553.60
INSURANCE-HEALTH/LIFE						61.24%
100.600.510.000.365	\$34,468.00	\$1,465.33	\$5,861.32	\$28,606.68	\$0.00	\$28,606.68
RETIREMENT CONTRIBUTION-TRS						82.99%
100.600.510.000.366	\$14,874.00	\$1,100.00	\$4,400.00	\$10,474.00	\$0.00	\$10,474.00
RETIREMENT CONTRIBUTION-PERS						70.42%
100.600.510.000.367	\$2,918.00	\$247.25	\$989.00	\$1,929.00	\$0.00	\$1,929.00
MEDICARE TAX						66.11%
100.600.510.000.414	\$20,000.00	\$0.00	\$201.00	\$19,799.00	\$0.00	\$19,799.00

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
LEGAL SERVICES						99.00%
100.600.510.000.421	\$10,000.00	\$649.38	\$5,177.00	\$4,823.00	\$800.88	\$4,022.12
STAFF TRANSPORTATION						40.22%
100.600.510.000.433	\$1,200.00	\$119.46	\$358.92	\$841.08	\$0.00	\$841.08
COMMUNICATIONS						70.09%
100.600.510.000.434	\$500.00	\$13.00	\$13.00	\$487.00	\$87.00	\$400.00
POSTAGE						80.00%
100.600.510.000.454	\$500.00	\$306.79	\$614.33	(\$114.33)	\$46.26	(\$160.59)
OFFICE SUPPLIES						-32.12%
100.600.510.000.476	\$5,000.00	\$17.71	\$53.13	\$4,946.87	\$3,575.00	\$1,371.87
COPIER SUPPLIES						27.44%
100.600.510.000.479	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00
SUPERINTENDENT OTHER SUPPLIES AND MATERIALS						100.00%
100.600.510.000.491	\$18,500.00	\$0.00	\$620.00	\$17,880.00	\$0.00	\$17,880.00
DUES AND FEES						96.65%
100.600.511.000.418	\$13,000.00	\$0.00	\$0.00	\$13,000.00	\$12,500.00	\$500.00
BOARD - OTHER PROFESSIONAL SERVICES						3.85%
100.600.511.000.421	\$7,000.00	\$436.00	\$436.00	\$6,564.00	\$2,940.00	\$3,624.00
BOARD- STAFF TRANSPORTATION						51.77%
100.600.511.000.479	\$6,300.00	\$225.00	\$3,343.03	\$2,956.97	\$0.00	\$2,956.97
BOE OTHER SUPPLIES AND MATERIALS						46.94%
100.600.550.000.321	\$109,270.00	\$9,105.83	\$36,423.33	\$72,846.67	\$72,846.67	\$0.00
NON-CERT DIRECTOR/COORD/MANAGR						0.00%
100.600.550.000.363	\$724.00	\$45.65	\$182.60	\$541.40	\$0.00	\$541.40
WORKERS COMPENSATION						74.78%
100.600.550.000.364	\$28,073.00	\$2,339.44	\$9,357.76	\$18,715.24	\$0.00	\$18,715.24
INSURANCE-HEALTH/LIFE						66.67%
100.600.550.000.366	\$27,088.00	\$2,003.28	\$8,013.12	\$19,074.88	\$0.00	\$19,074.88
RETIREMENT CONTRIBUTION-PERS						70.42%
100.600.550.000.367	\$1,584.00	\$125.09	\$500.64	\$1,083.36	\$0.00	\$1,083.36
MEDICARE TAX						68.39%
100.600.550.000.412	\$55,000.00	\$0.00	\$10,000.00	\$45,000.00	\$45,000.00	\$0.00
AUDITING & ACCOUNTING SERVICES						0.00%
100.600.550.000.418	\$12,000.00	\$0.00	\$11,603.76	\$396.24	\$0.00	\$396.24
OTHER PROFESSIONAL SERVICES						3.30%
100.600.550.000.421	\$1,200.00	\$844.34	\$1,044.34	\$155.66	\$550.00	(\$394.34)

**Petersburg School District**

**Expenditure Budget Balance Report**

Summary Only

From Date: 10/1/2022

To Date: 10/31/2022

Fiscal Year: 2022-2023

Budget Balance

Account Number / Description	Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
STAFF TRANSPORTATION						-32.86%
100.600.550.000.447	\$73,000.00	\$0.00	\$7,367.00	\$65,633.00	\$0.00	\$65,633.00
LIABILITY INSURANCE						89.91%
100.600.550.000.454	\$500.00	\$78.00	\$78.00	\$422.00	\$0.00	\$422.00
OFFICE SUPPLIES						84.40%
100.600.550.000.491	\$9,000.00	\$1,006.60	\$1,165.03	\$7,834.97	\$0.00	\$7,834.97
DUES AND FEES						87.06%
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%
<b>Fund 100 Total:</b>	\$8,881,522.00	\$729,597.91	\$1,782,613.46	\$7,098,908.54	\$3,913,472.54	\$3,185,436.00
						35.87%
<b>Grand Total:</b>	\$8,881,522.00	\$729,597.91	\$1,782,613.46	\$7,098,908.54	\$3,913,472.54	\$3,185,436.00
						35.87%

End of Report

Petersburg School District

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022  
 From Check:  
 From Voucher:

To Date: 10/31/2022  
 To Check:  
 To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
47096	10/31/2022	SCHWEITZER, KENDRA L	\$1,565.33	4	Printed	Payroll	<input type="checkbox"/>		
47097	10/31/2022	TRAUTMAN, VICTOR	\$172.46	4	Printed	Payroll	<input checked="" type="checkbox"/>	10/31/2022	
47098	10/31/2022	VIECHNICKI, JOSEF	\$411.42	4	Printed	Payroll	<input type="checkbox"/>		
47099	10/31/2022	VANDERVEST, SHANNON L	\$4,982.39	4	Printed	Payroll	<input type="checkbox"/>		
47100	10/31/2022	PENNINGTON, AUGUST	\$584.35	4	Printed	Payroll	<input type="checkbox"/>		
47101	10/31/2022	CORL, MICHAEL J	\$539.02	4	Printed	Payroll	<input type="checkbox"/>		
47102	10/31/2022	WEGENER, CAROL L	\$562.97	4	Printed	Payroll	<input type="checkbox"/>		
71466	10/04/2022	ALASKA MARINE LINES-00120	\$704.26	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71467	10/04/2022	AMERICAN FAST FREIGHT, INC	\$1,145.25	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71468	10/04/2022	BUSINESS CARD-00283	\$6,510.16	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71469	10/04/2022	DAS HAGEDORN HAUS B&B-00651	\$727.28	1041	Printed	Expense	<input type="checkbox"/>		
71470	10/04/2022	GCI COMMUNICATION CORP-00953	\$2,067.80	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71471	10/04/2022	PHOENIX LEARNING SYSTEMS-01913	\$2,640.00	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71472	10/04/2022	RING CENTRAL INC	\$2,728.35	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71473	10/04/2022	STIKINE SERVICES-02326	\$2,150.00	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71474	10/04/2022	US FOODS, INC.	\$6,812.86	1041	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71475	10/05/2022	LAUREN FLYNN	\$5,249.19	1042	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71476	10/11/2022	HEATHER CONN-01075	\$172.00	1043	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71477	10/11/2022	ST BRENDAN'S EPISCOPAL CHURCH	\$100.00	1043	Printed	Expense	<input type="checkbox"/>		
71478	10/12/2022	ALASKA MARINE LINES-00120	\$129.06	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71479	10/12/2022	ANDREW CARLISLE-00208	\$120.00	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71480	10/12/2022	AT&T MOBILITY-00004	\$848.68	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71481	10/12/2022	BEVERLEY J. SIERCKS-00344	\$120.00	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	

**Petersburg School District**

**Reprint Check Listing**

Fiscal Year: 2022-2023

**Criteria:**

**Bank Account:** OPERATING ACCOUNT XX3970

**From Date:** 10/01/2022

**To Date:** 10/31/2022

**From Check:**

**To Check:**

**From Voucher:**

**To Voucher:**

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
71482	10/12/2022	GCI COMMUNICATION CORP-00953	\$2,067.80	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71483	10/12/2022	HOTEL CAPTAIN COOK-01119	\$465.00	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71484	10/12/2022	JAIME CABRAL-01202	\$120.00	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71485	10/12/2022	JAMES VALENTINE	\$160.00	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71486	10/12/2022	KAYLA POPP	\$120.00	1044	Printed	Expense	<input type="checkbox"/>		
71487	10/12/2022	READ NATURALLY INC	\$45.30	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71488	10/12/2022	ST BRENDAN'S EPISCOPAL CHURCH	\$410.00	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71489	10/12/2022	UNUM LIFE INSURANCE COMPANY OF-02556	\$520.88	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71490	10/12/2022	US FOODS, INC.	\$7,899.02	1044	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71491	10/17/2022	AMERICAN FAST FREIGHT, INC	\$57.57	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71492	10/17/2022	ASDN-00246	\$1,000.00	1045	Printed	Expense	<input type="checkbox"/>		
71493	10/17/2022	CAREY CASE	\$132.00	1045	Printed	Expense	<input type="checkbox"/>		
71494	10/17/2022	HAMMER & WIKAN-01038	\$153.28	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71495	10/17/2022	JTM PROVISIONS CO. INC.	\$1,892.64	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71496	10/17/2022	KATIE HOLMLUND	\$132.00	1045	Printed	Expense	<input type="checkbox"/>		
71497	10/17/2022	MARIAH COLTON	\$172.00	1045	Printed	Expense	<input type="checkbox"/>		
71498	10/17/2022	MCI FOODS INC	\$2,490.32	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71499	10/17/2022	NINA MCCAY	\$20.00	1045	Printed	Expense	<input type="checkbox"/>		
71500	10/17/2022	RACHEL ETCHER-00843	\$132.00	1045	Printed	Expense	<input type="checkbox"/>		
71501	10/17/2022	SARAH HOLMGRAIN-02132	\$172.00	1045	Printed	Expense	<input type="checkbox"/>		
71502	10/17/2022	SCHWAN'S FOOD SERVICE, INC	\$1,254.92	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71503	10/17/2022	TAMICO, INC	\$449.00	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71504	10/17/2022	US FOODS, INC.	\$5,867.60	1045	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	

Petersburg School District

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022  
 From Check:  
 From Voucher:

To Date: 10/31/2022  
 To Check:  
 To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
71505	10/18/2022	AARON BRADFORD	\$36.00	1046	Printed	Expense	<input type="checkbox"/>		
71506	10/18/2022	ANDREA FITTJE	\$66.00	1046	Printed	Expense	<input type="checkbox"/>		
71507	10/18/2022	BEVERLEY J. SIERCKS-00344	\$128.00	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71508	10/18/2022	CYNTHIA FRY-00628	\$54.51	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71509	10/18/2022	JAIME CABRAL-01202	\$128.00	1046	Printed	Expense	<input type="checkbox"/>		
71510	10/18/2022	JENNIFER PAYNE	\$66.00	1046	Printed	Expense	<input type="checkbox"/>		
71511	10/18/2022	KELLEY CONNECT CO	\$3,438.04	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71512	10/18/2022	MICHAEL CORL	\$132.00	1046	Printed	Expense	<input type="checkbox"/>		
71513	10/18/2022	MICRO COMPUTER SYSTEMS, INC	\$120.00	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71514	10/18/2022	RACHEL HUDSON	\$60.00	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71515	10/18/2022	STEPHEN FRENTZ	\$1.50	1046	Printed	Expense	<input type="checkbox"/>		
71516	10/18/2022	USI NORTHWEST	\$1,000.00	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71517	10/18/2022	XEROX CORPORATION-02716	\$109.23	1046	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71518	10/20/2022	CHELSEA CORRAO	\$172.00	1047	Printed	Expense	<input type="checkbox"/>		
71519	10/20/2022	CORENE DUNBAR	\$40.00	1047	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71520	10/20/2022	INNOVATION WIRELESS	\$10,213.70	1047	Printed	Expense	<input type="checkbox"/>		
71521	10/20/2022	KAREN MORRISON	\$92.00	1047	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71522	10/20/2022	PILOT PUBLISHING-01896	\$78.00	1047	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71523	10/20/2022	PUBLIC EDUCATION HEALTH TRUST-01982	\$140,632.40	1047	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71524	10/20/2022	THE CHARIOT GROUP, INC	\$4,929.00	1047	Printed	Expense	<input type="checkbox"/>		
71525	10/24/2022	ST BRENDAN'S EPISCOPAL CHURCH	\$100.00	1049	Printed	Expense	<input type="checkbox"/>		
71526	10/24/2022	BEVERLEY J. SIERCKS-00344	\$84.00	1050	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71527	10/24/2022	CODY LITSTER	\$92.00	1050	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	

Petersburg School District

Reprint Check Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022

To Date: 10/31/2022

From Check:

To Check:

From Voucher:

To Voucher:

Check Number	Date	Payee	Amount	Voucher	Status	Type	Cleared?	Clear Date	Void Date
71528	10/24/2022	JAIME CABRAL-01202	\$84.00	1050	Printed	Expense	<input type="checkbox"/>		
71529	10/24/2022	JAMES VALENTINE	\$132.00	1050	Printed	Expense	<input type="checkbox"/>		
71530	10/24/2022	KAYLA POPP	\$132.00	1050	Printed	Expense	<input type="checkbox"/>		
71531	10/24/2022	RYAN HAYES	\$52.00	1050	Printed	Expense	<input type="checkbox"/>		
71532	10/24/2022	ST BRENDAN'S EPISCOPAL CHURCH	\$820.00	1050	Printed	Expense	<input type="checkbox"/>		
71533	10/25/2022	AFLAC-00068	\$456.71	1051	Printed	Expense	<input type="checkbox"/>		
71534	10/25/2022	CYNTHIA FRY-00628	\$120.00	1051	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71535	10/25/2022	KATHLENE HEITSTUMAN	\$20.00	1051	Printed	Expense	<input type="checkbox"/>		
71536	10/25/2022	PAC-RIM BUILDING SUPPLY-01815	\$1,769.73	1051	Printed	Expense	<input type="checkbox"/>		
71537	10/25/2022	PROVIDENT LIFE AND ACCIDENT I-01978	\$161.25	1051	Printed	Expense	<input type="checkbox"/>		
71538	10/25/2022	RYAN HAYES	\$36.94	1051	Printed	Expense	<input type="checkbox"/>		
71539	10/25/2022	STIKINE SERVICES-02326	\$24,760.00	1051	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71540	10/25/2022	THOMAS THOMPSON-02471	\$40.00	1051	Printed	Expense	<input checked="" type="checkbox"/>	10/31/2022	
71541	10/25/2022	US FOODS, INC.	\$5,051.21	1051	Printed	Expense	<input type="checkbox"/>		
71542	10/25/2022	WESTERN SYSTEMS, INC	\$3,689.09	1051	Printed	Expense	<input type="checkbox"/>		
71543	10/26/2022	APEA-00222	\$1,642.89	1054	Printed	Payroll Ded	<input type="checkbox"/>		
71544	10/26/2022	ATP-00262	\$3,412.19	1054	Printed	Payroll Ded	<input type="checkbox"/>		
71545	10/26/2022	GREAT-WEST LIFE & ANNUITY	\$11,350.00	1054	Printed	Payroll Ded	<input type="checkbox"/>		
71546	10/26/2022	MINNESOTA CHILD SUPPORT PAYMENT CENTER	\$458.00	1054	Printed	Payroll Ded	<input type="checkbox"/>		
71547	10/31/2022	STATE OF ALASKA-02310	\$64,018.80	1056	Printed	Payroll Ded	<input type="checkbox"/>		
71548	10/31/2022	STATE OF ALASKA-02310	\$35,852.43	1055	Printed	Payroll Ded	<input type="checkbox"/>		
71549	10/31/2022	CORENE DUNBAR	\$83.11	10002	Printed	Manual	<input type="checkbox"/>		

Petersburg School District

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**Reprint Check Listing**

Fiscal Year: 2022-2023

**Criteria:**

**Bank Account:** OPERATING ACCOUNT XX3970

**From Date:** 10/01/2022

**To Date:** 10/31/2022

**From Check:**

**To Check:**

**From Voucher:**

**To Voucher:**

Total Amount: \$382,690.89

End of Report

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022

To Date: 10/31/2022

From Voucher:

To Voucher:

Account: XX3970

Date	Account	Amount	Voucher	Description	Check
10/07/2022	FIRST BANK-00894	\$5.00	1048	Posted to G/L AP	<input type="checkbox"/>
10/07/2022	REVTRAK INC.-02052	\$521.60	1048	Posted to G/L AP	<input type="checkbox"/>
10/07/2022	REVTRAK INC.-02052	\$19.95	1048	Posted to G/L AP	<input type="checkbox"/>
10/31/2022	FIRST BANK-00894	\$333,938.31	1052	Posted to G/L PR	<input type="checkbox"/>
10/31/2022	FIRST BANK-00894	\$2,850.00	1052	Posted to G/L PR	<input type="checkbox"/>
10/28/2022	EFTPS-00804	\$33,323.50	1053	Posted to G/L PR	<input type="checkbox"/>
10/28/2022	EFTPS-00804	\$1,905.87	1053	Posted to G/L PR	<input type="checkbox"/>
10/28/2022	EFTPS-00804	\$6,382.15	1053	Posted to G/L PR	<input type="checkbox"/>
10/28/2022	EFTPS-00804	\$1,905.87	1053	Posted to G/L PR	<input type="checkbox"/>
10/28/2022	EFTPS-00804	\$6,382.15	1053	Posted to G/L PR	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$469.96	1057	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$179.42	1057	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$53.28	1057	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$20.00	1057	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$70.98	1057	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$60.39	1057	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$262.42	1057	Posted to G/L AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022 To Date: 10/31/2022  
 From Voucher: To Voucher:

Date	Description	Amount	Voucher #	Posted to	Account	AP
10/28/2022	P-CARD PROGRAM-01850	\$45.58	1057	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$896.44	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$1,024.23	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$1,017.36	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$1,237.09	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$493.92	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$745.19	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$717.00	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$82.48	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$384.84	1058	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$295.00	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$408.50	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$154.49	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$50.00	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$2,097.60	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$300.22	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$870.00	1059	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$124.90	1059	Posted to G/L	AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022 To Date: 10/31/2022  
 From Voucher: To Voucher:

Date	Description	Amount	Voucher	Status	AP
10/28/2022	P-CARD PROGRAM-01850	\$77.36	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$198.99	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$2,377.50	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$2,105.00	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$2,614.40	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$408.50	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	EDPUZZLE, INC	\$975.00	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	EDPUZZLE, INC	\$975.00	1059	Posted to G/L	<input type="checkbox"/>
10/28/2022	PETRO MARINE SERVICES-01909	\$23,763.32	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	UNITED STATES POSTAL SERVICE-02544	\$13.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	SCHOOL SPECIALTY	\$2,691.17	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	PETERSBURG BOROUGH-01881	\$2,382.85	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	PETERSBURG BOROUGH-01881	\$4,162.68	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	PETERSBURG BOROUGH-01881	\$21,001.35	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	PETERSBURG BOROUGH-01881	\$332.50	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	PETERSBURG BOROUGH-01881	\$325.68	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	-\$275.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$2,715.00	1060	Posted to G/L	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022 To Date: 10/31/2022  
 From Voucher: To Voucher:

Date	Description	Amount	Account	Posting	AP
10/28/2022	P-CARD PROGRAM-01850	\$95.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$75.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$450.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$350.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$475.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$275.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	CNA SURETY-00547	\$225.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	COSTCO MEMBERSHIP-00590	\$875.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	COSTCO MEMBERSHIP-00590	\$218.74	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	COSTCO MEMBERSHIP-00590	\$306.25	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	COSTCO MEMBERSHIP-00590	\$350.00	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	HILTON ANCHORAGE-01096	\$443.52	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	ALASKA POWER & TELEPHONE-00125	\$109.47	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	ALASKA POWER & TELEPHONE-00125	\$57.50	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	ALASKA POWER & TELEPHONE-00125	\$57.50	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	ALASKA POWER & TELEPHONE-00125	\$109.47	1060	Posted to G/L	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$69.30	1060	Posted to G/L	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022 To Date: 10/31/2022  
 From Voucher: To Voucher:

Date	Description	Amount	Voucher	Posted to	Account	AP
10/28/2022	AMAZON.COM-00164	\$214.88	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	-\$27.88	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$516.49	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$17.80	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$426.36	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$35.77	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$269.98	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$39.49	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$124.88	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$7.99	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$201.87	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$102.59	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	AMAZON.COM-00164	\$207.90	1060	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	ORIENTAL TRADING COMPANY-01797	\$107.71	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$32.12	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$1,010.44	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$523.77	1064	Posted to G/L	AP	<input type="checkbox"/>

Petersburg School District

Non-Check Batch Listing

Fiscal Year: 2022-2023

Criteria:

Bank Account: OPERATING ACCOUNT XX3970

From Date: 10/01/2022 To Date: 10/31/2022  
 From Voucher: To Voucher:

Date	Description	Amount	Voucher #	Posted to	Account	AP
10/28/2022	P-CARD PROGRAM-01850	\$846.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$193.25	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$158.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$336.75	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$260.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$564.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$583.66	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$419.07	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$742.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	HAMMER & WIKAN-01038	\$260.86	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	HAMMER & WIKAN-01038	\$45.98	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$7.34	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$241.18	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$841.74	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	PILOT PUBLISHING-01896	\$20.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	ASPEN SUITES HOTEL - JUNEAU	\$316.00	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	STUDEBAKER'S PIZZA-02332	\$555.56	1064	Posted to G/L	AP	<input type="checkbox"/>
10/28/2022	HAMMER & WIKAN-01038	\$28.40	1065	Posted to G/L	AP	<input type="checkbox"/>

Petersburg School District

**Non-Check Batch Listing**

Fiscal Year: 2022-2023

**Criteria:**

**Bank Account:** OPERATING ACCOUNT XX3970

**From Date:** 10/01/2022      **To Date:** 10/31/2022  
**From Voucher:**                      **To Voucher:**

10/28/2022	P-CARD PROGRAM-01850	\$464.00	1065	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$267.00	1065	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$522.00	1065	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$11.95	1065	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	P-CARD PROGRAM-01850	\$198.73	1065	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	DEPT OF TRANSPORATION AND PF-00186	\$552.50	1065	Posted to G/L AP	<input type="checkbox"/>
10/28/2022	DEPT OF TRANSPORATION AND PF-00186	-\$238.00	1065	Posted to G/L AP	<input type="checkbox"/>

Total for Fund:	112	Total Amount:	<u>\$482,691.87</u>
		Total Amount:	\$482,691.87

**End of Report**



A part of BMO Financial Group

## INVOICE

October 20, 2022

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

ATTN:

Invoice Number: 0703724-2210

Invoice Amount: \$ 95,457.47 

This invoice amount represents the total balances of all Corporate Card accounts for the billing period ending October 20, 2022.

Your payment is due **November 16, 2022**.

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 or billing account and the total amount to be paid.

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

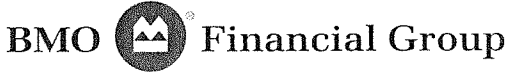
Thank you for your continued business.

☞ -----

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 99833Invoice Number: 0703724-2210  
Amount Paid: \$ 95,457.47  
Payment Due Date: November 16, 2022

RUN DATE: 10/24/2022



## Statement

<b>Account Name:</b>	WORHATCH, CENA	<b>Card Number:</b>	xxxx-xxxx-xxxx-0225
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 1,000.00
<b>Employee ID:</b>	CW		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

**Statement Summary:**

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

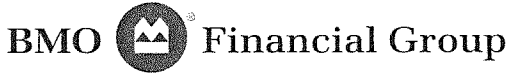
<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 139.83
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 139.83

**For your records only. No payment required.**

**Transaction Summary:**

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
10/15	10/18 443651736	OTC BRANDS INC OMAHA NE	\$ 107.71 084576	\$ 0.00	\$ 107.71
10/19	10/20 444021441	REMEMBERME YEARBOOKS I 6092699743 NJ	\$ 32.12 066790	\$ 0.00	\$ 32.12

<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-0225	<b>\$ 0.00</b>
<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-0225	<b>\$ 139.83</b>



## Statement

<b>Account Name:</b>	JOHNSON MCINTOSH, CARLEE	<b>Card Number:</b>	xxxx-xxxx-xxxx-6889
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 1,000.00
<b>Employee ID:</b>	7999995418021886		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

**Statement Summary:**

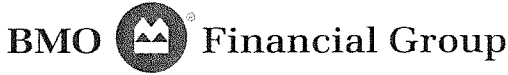
*Report any items which do not agree with your records within 30 days of the statement date.*

<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 73.28
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 73.28

**For your records only. No payment required.**

**Transaction Summary:**

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/26	09/27 440570313	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 20.73 051692	\$ 0.00 (e)	\$ 20.73
09/27	09/28 440653738	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 23.57 015541	\$ 0.00 (e)	\$ 23.57
10/04	10/05 441698485	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 8.98 009727	\$ 0.00 (e)	\$ 8.98
10/07	10/10 442465327	AK DEC FOOD WORKER CAR 9072690484 AK	\$ 10.00 073996	\$ 0.00 (e)	\$ 10.00
10/17	10/18 443651816	AK DEC FOOD WORKER CAR 9072690484 AK	\$ 10.00 061559	\$ 0.00 (e)	\$ 10.00
			<b>TOTAL CREDITS</b> xxx-xxxx-xxxx-6889		<b>\$ 0.00</b>
			<b>TOTAL DEBITS</b> xxx-xxxx-xxxx-6889		<b>\$ 73.28</b>



## Statement

<b>Account Name:</b>	WARD, IOANA	<b>Card Number:</b>	xxxx-xxxx-xxxx-2408
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 1,000.00
<b>Employee ID:</b>	644		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

**Statement Summary:**

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

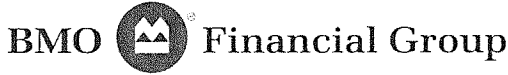
<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 131.37
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 131.37

**For your records only. No payment required.**

**Transaction Summary:**

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/22	09/23 440072298	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 25.26 008401	\$ 0.00 (e)	\$ 25.26
09/29	09/30 441117705	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 23.16 005091	\$ 0.00 (e)	\$ 23.16
10/06	10/07 442185173	TRADING UNION PETERSBURG AK	\$ 60.39 073764	\$ 0.00 (e)	\$ 60.39
10/06	10/07 442185172	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 22.56 041994	\$ 0.00 (e)	\$ 22.56

<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-2408	<b>\$ 0.00</b>
<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-2408	<b>\$ 131.37</b>



## Statement

<b>Account Name:</b>	SANDHOFER, MARSHA	<b>Card Number:</b>	xxxx-xxxx-xxxx-9657
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 15,000.00
<b>Employee ID:</b>	7999995746002434		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

**Statement Summary:**

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

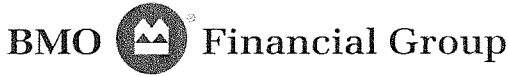
<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 1,806.58
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 1,806.58

**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 439668025	AMHS WEB RESERVATION 8777658669 AK	\$ 595.00 044471	\$ 0.00 (e)	\$ 595.00
09/23	09/26 440206850	AMHS WEB RESERVATION 8777658669 AK	\$ -42.50	\$ 0.00 (e)	\$ -42.50
09/30	10/03 441248328	AMHS WEB RESERVATION 8777658669 AK	\$ -238.00 000000	\$ 0.00 (e)	\$ -238.00
09/30	10/04 441616282	SITKA CAR RENTALS TEL9077385385 AK	\$ 247.22 014207	\$ 19.78	\$ 267.00
10/01	10/05 441698487	SITKA CAR RENTALS TEL9077385385 AK	\$ 184.01 086645	\$ 14.72	\$ 198.73
10/04	10/05 441698486	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 28.40 010585	\$ 0.00 (e)	\$ 28.40
10/10	10/11 442628733	AMHS WEB RESERVATION 8777658669 AK	\$ 754.00 064636	\$ 0.00 (e)	\$ 754.00
10/11	10/12 442690439	EREPLACEMENTPARTS.COM 866-3229842 FL	\$ 11.17 064538	\$ 0.78 (e)	\$ 11.95
10/13	10/14 443120282	AMHS WEB RESERVATION 8777658669 AK	\$ -232.00	\$ 0.00 (e)	\$ -232.00
10/18	10/19 443827342	AMHS WEB RESERVATION 8777658669 AK	\$ 464.00 059492	\$ 0.00 (e)	\$ 464.00

<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-9657	<b>\$ -512.50</b>
<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-9657	<b>\$ 2,319.08</b>



## Statement

<b>Account Name:</b>	LOHR, ASHLEY	<b>Card Number:</b>	xxxx-xxxx-xxxx-3401
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 1,000.00
<b>Employee ID:</b>	AL		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

### Statement Summary:

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

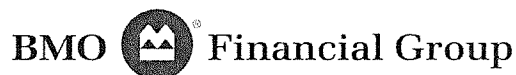
<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 308.00
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 308.00

**For your records only. No payment required.**

### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/28	09/29 440832391	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 83.96 075966	\$ 0.00 (e)	\$ 83.96
09/30	10/03 441248248	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 37.94 021306	\$ 0.00 (e)	\$ 37.94
10/02	10/03 441248249	TRADING UNION PETERSBURG AK	\$ 34.18 075697	\$ 0.00 (e)	\$ 34.18
10/07	10/10 442465168	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 64.06 096826	\$ 0.00 (e)	\$ 64.06
10/12	10/13 442849590	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 47.36 096665	\$ 0.00 (e)	\$ 47.36
10/16	10/17 443254849	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 29.10 056331	\$ 0.00 (e)	\$ 29.10
10/19	10/20 444021439	TRADING UNION PETERSBURG AK	\$ 11.40 044899	\$ 0.00 (e)	\$ 11.40

<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-3401	<b>\$ 0.00</b>
<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-3401	<b>\$ 308.00</b>



## Statement

<b>Account Name:</b>	KLUDT-PAINTER, JON	<b>Card Number:</b>	xxxx-xxxx-xxxx-8382
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 15,000.00
<b>Employee ID:</b>	7999995418021852		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

### Statement Summary:

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

<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 14,032.46
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 14,032.46

**For your records only. No payment required.**

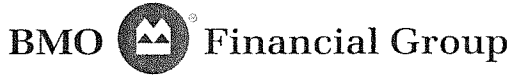
### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/21	09/22 439764903	ROBERT MCNEEL & ASSOCS 2065457000 WA	\$ 267.57 017823	\$ 27.43 (e)	\$ 295.00
09/24	09/26 440206847	WEBROOT SECURE ANYWHER 8666124268 CO	\$ 2,097.60 000586	\$ 0.00 (e)	\$ 2,097.60
09/26	09/27 440570310	PAYPAL VOLUNTEERSP 4029357733 TX	\$ 50.00 056516	\$ 0.00	\$ 50.00
09/28	09/29 440832392	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 256.14 002628	\$ 0.00 (e)	\$ 256.14
09/28	09/29 440832393	CDW GOVT #DC25650 800-808-4239 IL	\$ 2,542.40 058989	\$ 72.00	\$ 2,614.40
09/29	09/30 441117627	IN EDPUZZLE 650-3364934 CA	\$ 1,950.00 043959	\$ 0.00	\$ 1,950.00
10/04	10/05 441698483	CODEHS CHICAGO IL	\$ 789.12 060388	\$ 80.88 (e)	\$ 870.00
10/05	10/06 441877894	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 44.08 096829	\$ 0.00 (e)	\$ 44.08
10/05	10/06 441877896	TYPINGCLUB ROCKVILLE MD	\$ 770.75 020395	\$ 46.25 (e)	\$ 817.00
10/05	10/06 441877895	FSP IT OUTLET, INC 605-274-3417 SD	\$ 2,377.50 030273	\$ 0.00	\$ 2,377.50
10/06	10/07 442185169	GOGUARDIAN CP 424-270-9683 CA	\$ 1,894.50 030609	\$ 210.50	\$ 2,105.00
10/09	10/10 442465169	MSFT E0600KJDLA MSBILL.INFO WA	\$ 145.74 091898	\$ 8.75	\$ 154.49
10/12	10/12 442690361	AMZN MKTP US HT2S584B0 AMZN.COM/BILL WA	\$ 124.90 097649	\$ 0.00	\$ 124.90

10/13	10/14	SIGNUP.COM AUSTIN TX	\$ 198.99	\$ 0.00	\$ 198.99
	443120202		077980		

10/19	10/20	EBAY O 26-09232-71469 SAN JOSE CA	\$ 72.98	\$ 4.38	\$ 77.36
	444021440		073940		

<b>TOTAL CREDITS</b>	<b>xxxx-xxxx-xxxx-8382</b>	<b>\$ 0.00</b>
<b>TOTAL DEBITS</b>	<b>xxxx-xxxx-xxxx-8382</b>	<b>\$ 14,032.46</b>



## Statement

<b>Account Name:</b>	KLUDT-PAINTER, ERICA	<b>Card Number:</b>	xxxx-xxxx-xxxx-5361
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 5,000.00
<b>Employee ID:</b>	152		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

### Statement Summary:

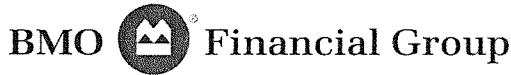
Report any items which do not agree with your records within 30 days of the statement date.

<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 649.38
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 649.38

For your records only. No payment required.

### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/28	09/28 440653657	FSP LANDS END RESORT HOMER AK	\$ 550.04 035860	\$ 0.00	\$ 550.04
09/29	10/03 441248324	FSP LANDS END RESORT 907-235-0402 AK	\$ -77.75 015228	\$ -2.33 (e)	\$ -80.08
10/02	10/04 441617002	THE LAKEFRONT ANCHORAG ANCHORAGE AK	\$ 179.42 001912	\$ 0.00	\$ 179.42
			<b>TOTAL CREDITS</b>	xxxx-xxxx-xxxx-5361	<b>\$ -80.08</b>
			<b>TOTAL DEBITS</b>	xxxx-xxxx-xxxx-5361	<b>\$ 729.46</b>



## Statement

<b>Account Name:</b>	CABRAL, JAIME	<b>Card Number:</b>	xxxx-xxxx-xxxx-4710
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 15,000.00
<b>Employee ID:</b>	7999995418021878		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

### Statement Summary:

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

<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 7,925.60
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 7,925.60

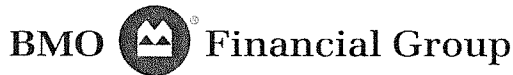
**For your records only. No payment required.**

### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/24	09/26 440206849	JUNEAU CAR RENTAL JUNEAU AK	\$ 247.62 072150	\$ 12.38	\$ 260.00
09/27	09/28 440653736	BSN SPORTS LLC 8002277404 TX	\$ 841.74 068655	\$ 0.00	\$ 841.74
09/27	09/28 440653735	BSN SPORTS LLC 8002277404 TX	\$ 1,010.44 058459	\$ 0.00	\$ 1,010.44
09/27	09/28 440653737	ALASKA SEAPLANES 9077893334 AK	\$ 379.00 023847	\$ 0.00 (e)	\$ 379.00
09/27	09/29 440832395	PETERSBURG PILOT PETERSBURG AK	\$ 20.00 007868	\$ 0.00 (e)	\$ 20.00
09/28	09/29 440832394	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 45.98 064742	\$ 0.00 (e)	\$ 45.98
09/30	10/03 441248325	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 260.86 094767	\$ 0.00 (e)	\$ 260.86
09/30	10/03 441248327	STUDEBAKER'S PIZZA PETERSBURG AK	\$ 555.56 069954	\$ 0.00 (e)	\$ 555.56
10/01	10/04 441617075	FAIRFIELD INN SEA TAC SEATAC WA	\$ 193.25 061246	\$ 0.00	\$ 193.25
10/02	10/03 441248326	DELTA WESTERN PETROLEU SITKA AK	\$ 7.34 032833	\$ 0.00	\$ 7.34
10/02	10/05 441698484	ASPEN SUITES HOTEL SIT SITKA AK	\$ 158.00 034911	\$ 0.00	\$ 158.00
10/06	10/07 442185247	ALASKA SEAPLANES 9077893334 AK	\$ -379.00 000000	\$ 0.00 (e)	\$ -379.00
10/07	10/10 442465326	STUDEBAKER'S PIZZA PETERSBURG AK	\$ 254.91 045223	\$ 0.00 (e)	\$ 254.91

10/07	10/10 442465251	HAMMER & WIKAN, INC. PETERSBURG AK	\$ 164.16 078017	\$ 0.00 (e)	\$ 164.16
10/09	10/11 442628717	FSI-HERTZ/DOLLAR/THRIF 9072762855 AK	\$ 229.06 066814	\$ 0.00	\$ 229.06
10/09	10/11 442628716	FSI-HERTZ/DOLLAR/THRIF 9072762855 AK	\$ 294.71 007449	\$ 0.00	\$ 294.71
10/10	10/11 442628697	FAIRFIELD BY MARRIOT ANCHORAGE AK	\$ 282.00 048780	\$ 0.00	\$ 282.00
10/10	10/11 442628715	FAIRFIELD BY MARRIOT ANCHORAGE AK	\$ 282.00 086184	\$ 0.00	\$ 282.00
10/10	10/11 442628714	FAIRFIELD BY MARRIOT ANCHORAGE AK	\$ 282.00 080300	\$ 0.00	\$ 282.00
10/10	10/11 442628696	FAIRFIELD BY MARRIOT ANCHORAGE AK	\$ 282.00 058943	\$ 0.00	\$ 282.00
10/10	10/11 442628713	FAIRFIELD BY MARRIOT ANCHORAGE AK	\$ 282.00 025680	\$ 0.00	\$ 282.00
10/11	10/13 442849670	ALASKA A 0272314169742 8006545669 WA  Passenger Name Odgaard Lillith Ticket Number 0272314169742	\$ 336.75 073590	\$ 0.00	\$ 336.75
10/13	10/17 443254927	KENDALL AUTO - BUDGET JUNEAU AK	\$ 241.18 073823	\$ 0.00 (e)	\$ 241.18
10/16	10/17 443254928	ALAMO RENT-A-CAR RENTA JUNEAU AK	\$ 262.40 063118	\$ 0.00	\$ 262.40
10/16	10/17 443253748	FRED M FUEL #9158 Q7 JUNEAU AK	\$ 24.72 061160	\$ 0.00	\$ 24.72
10/16	10/17 443254929	ALAMO RENT-A-CAR RENTA JUNEAU AK	\$ 262.40 022926	\$ 0.00	\$ 262.40
10/16	10/17 443254930	FRED M FUEL #9158 Q7 JUNEAU AK	\$ 34.14 047488	\$ 0.00	\$ 34.14
10/16	10/19 443827340	ASPEN SUITES GIG HARBOR WA	\$ 79.00 087624	\$ 0.00	\$ 79.00
10/16	10/19 443827264	ASPEN SUITES GIG HARBOR WA	\$ 79.00 087135	\$ 0.00	\$ 79.00
10/16	10/19 443827263	ASPEN SUITES GIG HARBOR WA	\$ 79.00 083737	\$ 0.00	\$ 79.00
10/16	10/19 443827339	ASPEN SUITES GIG HARBOR WA	\$ 79.00 069288	\$ 0.00	\$ 79.00
10/17	10/19 443827341	RESERVATIONS BY RANDA 9073140466 AK	\$ 703.31 015917	\$ 38.69	\$ 742.00

<b>TOTAL CREDITS</b>	<b>xxxx-xxxx-xxxx-4710</b>	<b>\$ -379.00</b>
<b>TOTAL DEBITS</b>	<b>xxxx-xxxx-xxxx-4710</b>	<b>\$ 8,304.60</b>



## Statement

<b>Account Name:</b>	BULLER, AARON S	<b>Card Number:</b>	xxxx-xxxx-xxxx-3497
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 45,000.00
<b>Employee ID:</b>	1025		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

### Statement Summary:

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

<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 6,598.55
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 6,598.55

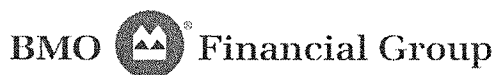
**For your records only. No payment required.**

### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
09/20	09/21 439667947	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 89.47 043219	\$ 0.00 (e)	\$ 89.47
09/20	09/21 439669138	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 168.97 089935	\$ 0.00 (e)	\$ 168.97
09/20	09/21 439667945	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 79.96 075527	\$ 0.00 (e)	\$ 79.96
09/20	09/21 439667946	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 56.85 026327	\$ 0.00 (e)	\$ 56.85
09/20	09/22 439764904	BLINDS.COM #2150 HOUSTON TX	\$ 939.82 030712	\$ 77.54 (e)	\$ 1,017.36
09/20	09/22 439764905	ALASKA FIBRE PETERSBURG AK	\$ 896.44 063349	\$ 0.00 (e)	\$ 896.44
09/22	09/23 440072297	AMZN MKTP US 1M04K6U62 AMZN.COM/BILL WA	\$ 1,024.23 029836	\$ 0.00	\$ 1,024.23
09/22	09/23 440072296	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 762.13 047016	\$ 0.00 (e)	\$ 762.13
09/26	09/27 440570311	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 149.55 086931	\$ 0.00 (e)	\$ 149.55
10/03	10/04 441617071	GRAINGER 877-2022594 IL	\$ 717.00 086851	\$ 0.00	\$ 717.00
10/08	10/10 442465171	CLARION HOTELS 907-2225005 AK	\$ 332.64 089817	\$ 0.00	\$ 332.64
10/08	10/10 442465170	CLARION HOTELS 907-2225005 AK	\$ 161.28 005756	\$ 0.00	\$ 161.28
10/10	10/11 442628693	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 99.13 066169	\$ 0.00 (e)	\$ 99.13

10/10	10/11 442628694	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 6.27 026069	\$ 0.00 (e)	\$ 6.27
10/11	10/13 442849666	BOBCAT OF JUNEAU 01010 JUNEAU AK	\$ 670.67 010753	\$ 74.52	\$ 745.19
10/14	10/17 443254850	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 122.32 029641	\$ 0.00 (e)	\$ 122.32
10/18	10/19 443827260	AMZN MKTP US H88HF8ZU0 AMZN.COM/BILL WA	\$ 82.48 038186	\$ 0.00	\$ 82.48
10/19	10/20 444021442	HAMMER & WIKAN #5828 PETERSBURG AK	\$ 87.28 081778	\$ 0.00 (e)	\$ 87.28

**TOTAL CREDITS** xxx-xxxx-xxx-3497 **\$ 0.00**  
**TOTAL DEBITS** xxx-xxxx-xxx-3497 **\$ 6,598.55**



## Statement

<b>Account Name:</b>	MORRISON, KAREN	<b>Card Number:</b>	xxxx-xxxx-xxxx-5856
<b>Company Name:</b>	PETERSBURG SCHOOL DIST	<b>Account Limit:</b>	\$ 120,000.00
<b>Employee ID:</b>	7999995418021894		
<b>Statement Date (MM/DD/YYYY):</b>	10/20/2022	<b>Currency:</b>	U.S. DOLLAR

### Statement Summary:

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

<b>Payments:</b>	\$ 0.00
<b>Adjustments:</b>	\$ 0.00
<b>Net Purchases:</b>	\$ 63,792.42
<b>Cash Advance:</b>	\$ 0.00
<b>Fees:</b>	\$ 0.00
<b>Other Charges:</b>	\$ 0.00
<b>New Account Balance:</b>	\$ 63,792.42

**For your records only. No payment required.**

### Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
<b>Card Number xxxx-xxxx-xxxx-1328</b>					
09/21	09/21 439669137	AMZN MKTP US AMZN.COM/BILL WA	\$ -25.29 000000	\$ -2.59 (e)	\$ -27.88
			<b>TOTAL CREDITS xxxx-xxxx-xxxx-1328</b>		<b>\$ -27.88</b>
			<b>TOTAL DEBITS xxxx-xxxx-xxxx-1328</b>		<b>\$ 0.00</b>
<b>Card Number xxxx-xxxx-xxxx-5856</b>					
09/20	09/21 439667949	AK SCHOOL COUNSELOR AS 907-8834347 AK	\$ 350.00 048779	\$ 0.00	\$ 350.00
09/20	09/21 439667948	AMAZON.COM 1U2T64LS1 A AMZN.COM/BILL WA	\$ 63.04 004747	\$ 0.00	\$ 63.04
09/24	09/26 440206848	AMZN MKTP US 1U3W35XO1 AMZN.COM/BILL WA	\$ 151.84 042387	\$ 0.00	\$ 151.84
09/27	09/27 440570312	COSTCO BUS CENTER 767 253-719-1950 WA	\$ 1,749.99 019701	\$ 0.00	\$ 1,749.99
09/27	09/28 440653658	CNA SURETY 800-3316053 IL	\$ 225.00 094188	\$ 0.00 (e)	\$ 225.00
09/27	09/28 440653659	GYNZY NEW YORK NY	\$ 95.00 088295	\$ 0.00	\$ 95.00
09/27	09/28 440653660	AK SCHOOL COUNSELOR AS 907-8834347 AK	\$ 450.00 078096	\$ 0.00	\$ 450.00
09/29	09/30 441117628	AMZN MKTP US 149K67L01 AMZN.COM/BILL WA	\$ 19.53 074131	\$ 0.00	\$ 19.53

09/30	09/30 441117629	AMZN MKTP US 148NZ0CK2 AMZN.COM/BILL WA	\$ 83.06 058448	\$ 0.00	\$ 83.06
10/03	10/04 441617074	AMZN MKTP US 1464R9PR2 AMZN.COM/BILL WA	\$ 207.90 095300	\$ 0.00	\$ 207.90
10/03	10/04 441617073	AMAZON.COM 141324GE2 A AMZN.COM/BILL WA	\$ 35.77 037222	\$ 0.00	\$ 35.77
10/03	10/04 441617072	AMAZON.COM 147PE1BS1 A AMZN.COM/BILL WA	\$ 67.20 076530	\$ 0.00	\$ 67.20
10/05	10/06 441878051	AMZN MKTP US 140VQ56S2 AMZN.COM/BILL WA	\$ 7.99 085873	\$ 0.00	\$ 7.99
10/05	10/06 441877972	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 57.50 062834	\$ 0.00	\$ 57.50
10/05	10/06 441877976	AMAZON.COM 140J63S42 A AMZN.COM/BILL WA	\$ 57.68 092760	\$ 0.00	\$ 57.68
10/05	10/06 441877975	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 57.50 080335	\$ 0.00	\$ 57.50
10/05	10/06 441877973	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 109.47 096127	\$ 0.00	\$ 109.47
10/05	10/06 441877974	ALASKA TELEPHONE COMPA 3603851733 WA	\$ 109.47 057616	\$ 0.00	\$ 109.47
10/06	10/07 442185170	USPS.COM CLICKNSHIP 800-782-6724 DC	\$ 13.00 081839	\$ 0.00	\$ 13.00
10/06	10/07 442185171	AWS E-COMMERCE 3054439353 FL	\$ 2,537.38 074304	\$ 177.62 (e)	\$ 2,715.00
10/07	10/10 442465247	AMZN MKTP US 1K5UO5ER0 AMZN.COM/BILL WA	\$ 42.62 005430	\$ 0.00	\$ 42.62
10/07	10/10 442465250	EVENT ASDN/ACSA TYSONS CORNER VA	\$ -259.43 000000	\$ -15.57 (e)	\$ -275.00
10/08	10/10 442465248	AMZN MKTP US 1K83F1GK1 AMZN.COM/BILL WA	\$ 44.50 099398	\$ 0.00	\$ 44.50
10/09	10/10 442465249	AMZN MKTP US 1K9QL4690 AMZN.COM/BILL WA	\$ 22.59 084666	\$ 0.00	\$ 22.59
10/10	10/11 442628695	AMZN MKTP US 1K62939F0 AMZN.COM/BILL WA	\$ 22.59 077324	\$ 0.00	\$ 22.59
10/11	10/12 442690362	AMZN MKTP US 1K27T2PB2 AMZN.COM/BILL WA	\$ 39.49 017775	\$ 0.00	\$ 39.49
10/12	10/12 442690363	AMZN MKTP US 1K7N35R11 AMZN.COM/BILL WA	\$ 10.85 003275	\$ 0.00	\$ 10.85
10/12	10/13 442849668	AMZN MKTP US HT4GF0OU1 AMZN.COM/BILL WA	\$ 23.67 038791	\$ 0.00	\$ 23.67
10/12	10/13 442849667	AMZN MKTP US 1K6837YX1 AMZN.COM/BILL WA	\$ 27.99 077406	\$ 0.00	\$ 27.99
10/13	10/13 442849669	AMZN MKTP US 1K4BK2QJ2 AMZN.COM/BILL WA	\$ 23.14 001943	\$ 0.00	\$ 23.14
10/13	10/14 443120281	EVENT ASDN/ACSA TYSONS CORNER VA	\$ 778.30 065137	\$ 46.70 (e)	\$ 825.00
10/13	10/14 443120280	AMAZON.COM 1K6P56SM2 AMZN.COM/BILL WA	\$ 269.98 074618	\$ 0.00	\$ 269.98
10/13	10/14 443120279	AMZN MKTP US HT8AW5JX1 AMZN.COM/BILL WA	\$ 111.65 057916	\$ 0.00	\$ 111.65

10/13	10/14 443120203	AMZN MKTP US 1K50Y36L2 AMZN.COM/BILL WA	\$ 4.95 002023	\$ 0.00	
10/14	10/17 443254926	PETRO MARINE SERVICES 9077724251 AK	\$ 23,763.32 058782	\$ 0.00	\$ 23,763.32
10/14	10/17 443254851	PSN PETERSBURG UTILITY 866-917-7368 AK	\$ 28,205.06 021916	\$ 0.00 (e)	\$ 28,205.06
10/16	10/18 443651738	HILTON ANCHORAGE ANCHORAGE AK	\$ 443.52 025685	\$ 0.00	\$ 443.52
10/17	10/18 443651737	AMZN MKTP US HT7Z650X2 AMZN.COM/BILL WA	\$ 69.30 003187	\$ 0.00	\$ 69.30
10/17	10/18 443651814	AMZN MKTP US HT76O9JB2 AMZN.COM/BILL WA	\$ 69.57 054904	\$ 0.00	\$ 69.57
10/18	10/18 443651815	AMAZON.COM HT7T679H1 AMZN.COM/BILL WA	\$ 453.88 078117	\$ 0.00	\$ 453.88
10/18	10/19 443827261	SCHOOL SPECIALTY LLC 888-388-3224 WI	\$ 2,691.17 046910	\$ 0.00 (e)	\$ 2,691.17
10/19	10/19 443827262	AMZN MKTP US HT7EE6XW2 AMZN.COM/BILL WA	\$ 286.72 062142	\$ 0.00	\$ 286.72
10/19	10/20 444021443	AMZN MKTP US HT3580MT2 AMZN.COM/BILL WA	\$ 17.80 033336	\$ 0.00	\$ 17.80

**TOTAL CREDITS** xxxx-xxxx-xxxx-5856      **\$ -275.00**  
**TOTAL DEBITS** xxxx-xxxx-xxxx-5856      **\$ 64,095.30**

# Petersburg School District

Trial Balance  
As of October 31, 2022

	DEBIT	CREDIT
1-0110 First Bank Checking	148,339.42	
1-0140 First Bank Gaming	1,707.51	
1-0160 ASB CD	0.00	
2-0020 Activity School Fee-5.00		0.00
2-0035 Activity Director		337.42
2-0040 Activity Pass Sales-Students		753.02
2-0045 Activities-Viking Store		276.73
2-0050 Shop Sales		30,804.87
2-0080 Art		359.00
2-0085 Artfest		4,128.35
2-0090 Assoc Student Body Government		8,168.17
2-0097 Baseball	27.04	
2-0098 Baseball Field		251.00
2-0195 Class of 2014		0.00
2-0200 Class of 2015		97.99
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		952.90
2-0223 Class of 2023		1,257.90
2-0224 Class of 2024		1,270.00
2-0225 Class of 2025		762.00
2-0250 Close-Up		3,488.88
2-0260 Concessions		2,659.31
2-0280 Cross Country		1,276.86
2-0290 School wide play		987.27
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		1,744.42
2-0325 Elementary Stikine River		11,956.73
2-0330 Elementary Memory Book		2,574.48
2-0337 Track Improvement Project		1,958.28
2-0344 School Garden		5,740.76
2-0350 Gym Sign Advertisements		1,133.80
2-0370 Honor Society		82.17
2-0380 Honors English		100.90
2-0400 Integrated		36.68
2-0402 Interact Club (Rotary)		0.00

	DEBIT	CREDIT
2-0405 Jazz Band-High School		3,646.11
2-0410 Jewelry		215.39
2-0417 LeConte Survey		811.71
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
2-0490 MS Baking Club		481.83
2-0500 MS Band		107.55
2-0510 MS Cheerleaders		389.59
2-0520 MS Robotics		969.76
2-0527 MS Student Council		1,001.15
2-0530 MS Tournament/Activities		722.08
2-0540 MS Yearbook and Pro		7,298.85
2-0550 Music-High School		530.52
2-0560 Natural Helpers		1,227.91
2-0580 Culinary Arts		451.41
2-0595 PHS Library		1,840.27
2-0597 Scholarships		0.00
2-0600 Principal - High School		805.14
2-0601 Principal - Middle School		125.07
2-0605 PIA Undisbursed Funds		4,699.83
2-0610 PTSA Scholarship		200.00
2-0612 EF Puerto Rico		50.13
2-0615 Raffle		1,068.53
2-0625 Region V Tournaments		1,904.60
2-0630 Rory Smith Scholarship		25.00
2-0634 MS Run Club		50.00
2-0640 Pixellot Advertisements		2,335.81
2-0647 Softball		440.52
2-0648 SPED Memorial Account		9,692.50
2-0649 PSD Shred Safe		881.66
2-0650 Stereo Repair/Replacement		906.59
2-0655 Student Testing Fees		701.00
2-0670 Swim/Dive Team		324.35
2-0690 Track		1,792.01
2-0699 Tsunami Bowl		1,951.27
2-0700 Unallocated Interest		319.00
2-0710 Varsity Cheer/Stunt		4,917.81
2-0730 Viking Basketball	1,367.14	
2-0738 Viking Productions		38.13
2-0740 Volleyball		1,767.41
2-0745 Weekend Backpack Program		2,379.23
2-0750 Work Experience		1,022.00
2-0760 Wrestling	100.62	
2-0780 Yearbook		6,140.07
Opening Balance Equity		0.00
<b>TOTAL</b>	<b>\$151,541.73</b>	<b>\$151,541.73</b>

## Regular Meeting

Tuesday, October 11, 2022 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  
Niccole Olsen: Present

### 1. CALL TO ORDER

**Discussion:** Presidetn Holmgrain called the meeting to order at 6:01 pm

### 2. OATH OF OFFICE

**Discussion:** New Board member Niccole Olsen took her Oath of Office in front of Notary Karen Morrison.

### 3. DETERMINE QUORUM

**Discussion:** A quorum was present to do business.

### 4. PLEDGE OF ALLEGIANCE

**Discussion:** President Holmgrain led 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 Carey Case, Passed.

#### Voting Detail:

Carey Case: Yea  
Sarah Holmgrain: Yea  
Katie Holmlund: Yea  
Jay Lister: Yea  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0

Nominate Katie Holmlund to serve as vice president. 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  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0

Nominate Carey Case to serve as Secretary / Treasurer. 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  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0

**6. APPROVAL OF AGENDA**

**Action(s):**

Approve agenda as written. 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  
Niccole Olsen: 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 PRESENTATION**

**Discussion:** Spanish teacher Dustin Crump and his student Thomas Olsen Phillips presented about the Oculus and how they use technology in the classroom.

**8. STUDENT REPRESENTATIVE REPORT**

**Discussion:** Charlotte Martin reported on the ACT and the PSAT's being offered in the school

**9. CORRESPONDENCE**

**Discussion:** none

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

**Discussion:** no one present to speak

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

**Discussion:** no one present to speak

**12. COMMENTS FROM BOARD MEMBERS**

**Discussion:** None

13. **CONSENT AGENDA**

**Action(s):**

Approve Consent Agenda. This motion, made by Sarah Holmgrain and seconded by Carey Case, Passed.

**Voting Detail:**

Carey Case: Yea  
Sarah Holmgrain: Yea  
Katie Holmlund: Yea  
  
Jay Lister: Yea  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0

13.1. SEPTEMBER, 2022, Monthly accounting report, bills, payroll, and electronic fund transfers, ASB trial balance and P-Card statements in the amount of \$874, 638.29

13.2. SEPT. 13, 2022, regular board meeting minutes

13.3. PERSONNEL ACTION REPORT

14. **ADMINISTRATIVE REPORTS**

14.1. Superintendent's report	<b>Presenter:</b> Superintendent Kludt-Painter
14.2. Elementary Principal's Report	<b>Presenter:</b> Principal Heather Conn
14.3. MS/HS Principal's Report	<b>Presenter:</b> Principal Ambler Moss
14.4. Director of Activities Report	<b>Presenter:</b> AD Jaime Cabral

15. **SCHOOL BOARD COMMITTEE REPORTS**

**Discussion:** Nothing to report - Niccole would like to serve on the Wellness committee.

16. **SPECIAL RECOGNITION**

**Discussion:** October is Principals Recognition Month - thank you to our administrators, who work hard every day to make the Petersburg School District a great place to learn.

17. **OLD BUSINESS**

18. **NEW BUSINESS**

18.1. Action: Policy Updates in First Reading

**Action(s):**

Approve policy updates in the first reading. This motion, made by Sarah Holmgrain and seconded by Carey Case, Passed.

**Voting Detail:**

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

Jay Lister: Yea  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0

**Discussion:** See attached summary for an overview of changes, no changes made at the meeting.

18.2. Action: Fall Initial FY23 Budget Revision

**Action(s):**

Approve the budget revision as presented. 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  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0

**Discussion:** At the September meeting, the board directed the Superintendent to use the one-time funding revenue which was approved and allocated by the Legislature after the School District budget passed in June 2022. The direction was to restore the activities budget, professional development, curriculum adoption, and teaching supplies to the actual amount spent during Fiscal Year 22.

19. **ADDITIONAL COMMENTS FROM BOARD MEMBERS**

**Discussion:** Holmlund asked about the Strategic Planning Committee and commented that the Elementary school and staff is Awesome!

20. **UPCOMING DATES AND MEETING ANNOUNCEMENTS**

**Discussion:** dates can also be found in the Petersburg App.

21. **FUTURE AGENDA ITEMS**

**Discussion:** MAP testing results on the November meeting  
Lockdown lessons / plans in November  
AASB Conference discussion

22. **OTHER NEW BUSINESS**

23. **ADJOURNMENT**

**Action(s):**

Adjourn. 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  
Niccole Olsen: Yea

**Voting Summary:** Yea: 5, Nay: 0  
**Discussion:** Adjourned at 7.25pm

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Board Secretary

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Board President

# **Personnel Action Report for 2022-2023**

10-11-2022

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## **EMPLOYMENT OF CERTIFIED PERSONNEL**

None

## **RESIGNATION/RETIREMENT CERTIFIED PERSONNEL**

None

## **EMPLOYMENT OF CLASSIFIED PERSONNEL**

None

## **RESIGNATION/RETIREMENT CLASSIFIED PERSONNEL**

None

## **EXTRA DUTY CONTRACTS**

Mik Potrzuski  
Asst Boys BBall Coach

Dino Brock  
Girls Head BBall Coach

Chelsea Corrao  
Additional Music

Rick Brock  
Boys Head BBall Coach

Carissa Cotta  
HS Yearbook

Erica Thompson  
Facility Rental Manager

Matt Pawuk  
Asst. Girls BBall Coach

Bridey Short  
MS Yearbook

## **2022-2023 School Year**

Teachers	43.00
Classified	30.00
Principals	2.00
District Administration/Exempt (Superintendent, Finance, Maintenance, Food Service, Board Admin, Special education director, )	6.00

**Total Employees 78.00**

School Board Report  
Oct. 11, 2022  
Erica Kludt-Painter

I was able to attend the annual Fall ASA (Alaska Superintendents Association) Conference in Homer last week, where we received an update on the Alaska READS Act, federal funding related to broadband infrastructure, cyber security issues in schools, and recruitment/retention of teachers.

We have completed the ALICE crisis response training for all K-12 staff and will be finalizing lessons in the coming weeks. We will provide information for parents regarding these lessons, and when we are preparing for a lockdown/evacuation drill. We will also be participating in the Great Alaska Shakeout earthquake drill on 10/20 at 10:20 am.

As we discussed during the school board meeting in September, the vape sensor system has been ordered and will be installed in all bathrooms in the secondary schools. Signs will be posted when the sensors are installed and students/parents will be notified.

I would like to take this opportunity to announce that October is National Principals Month. It is an opportunity to celebrate and honor our incredible school principals for their leadership and tireless pursuit of success for our students. Thank you, Ms. Conn and Mr. Moss! It takes a lot of commitment and courage to lead a school during these challenging times.

I would also like to announce that Oct. 10-14 is National School Lunch Week, and recognize the incredible efforts of our Food Service team: Carlee Johnson McIntosh, Carol Larson, Katy Brantuas, Karla Sosa, and Sarah Larson. Thank you for taking such good care of our students and staff!

The preliminary architect and engineering condition survey for the MS/HS roof project conducted by LCG Lantech should be completed this month. This is the next step in the Department of Education's Capital Improvement Project (CIP) process. The district is working with the Borough to secure funding for the required participating share for this CIP project. The district has also contracted with LCG to create schematic drawings to remodel the high school entrance to improve visibility of the front entrance for monitoring purposes and improve efficiency of existing spaces,

We would like to thank the PMC Wellness program for organizing the Bike or Walk to School and Work Day on Oct. 12. We encourage all students, staff, and families to consider walking or biking to school and work that day. Don't forget your helmets and bright clothing!

Finally, the district is planning for the upcoming Veteran's Day Parade on Friday, Nov. 11.

**Tuesday, October 11th @6:00pm**

1. Shout Outs!
  - a. Tanya Sommerville (Stedman Pictures)
  - b. Annica Tufele (Preschool Sub)
  - c. Lisa Scheramek (Swim Sub)
  - d. Bennett McGrath (Donated Pumpkin Patch)
  - e. Kurt Birchell (50% Bus Discount to Pumpkin Patch)
  - f. Cena and Teachers (Original Works)
2. Current Enrollment: 214

a. Pre-K	10	e. 3rd	35
b. K	35	f. 4th	29
c. 1st	27	g. 5th	37
d. 2nd	41		
3. SPED Numbers
  - a. IEP's: 44
  - b. Referrals: 5
4. September Attendance
  - a. N/A
5. After School Programs Offered

a. After School Snack (Only to those doing after school activities) 2:45-3:00	d. Student Council TH 3:00-3:45
b. After School Recess M-TH 3:00-3:45 and F 12:30-1:15	e. Lego Club W 3:00-3:45
c. Homework Busters M-TH 3:00-3:45	f. Chess Club M 3:00-3:45
	g. 4-Square Club T 3:00-3:45
	h. Spanish Club W 3:00-3:45
6. Professional Development Opportunities
  - a. Smekens Literacy Stations Training (90 minutes reading blocks)
    - i. Focus on what is in the reading group content
7. Conferences
  - a. N/A
8. Attendance
  - a. September (22 days) Total School: 265.5 absences / 22 days = 12 absences a day
  - b. September (22 days) By Grade: 4, 35.5, 49, 44.5, 36.5, 30.5, and 65.5
9. MAP Window
  - a. Upcoming: September 26th thru October 7th
  - b. Growth versus Proficient Status
  - c. Data for 2-5: Remember this is where they came in at, this is out of our control. **(I will be entering this data this weekend)**

i. 2nd	iii. 4th
1. Reading	1. Reading
2. Math	2. Math
ii. 3rd	iv. 5th
1. Reading	1. Reading
2. Math	2. Math

10. What is to come?

- a. Principals Conference 10/12-10/15
- b. NEA Conference 10/15-10/16
- c. Red Ribbon Week Oct. 24-28
- d. Rainforest Festival Oct. 28
- e. Veterans Day Nov. 11
- f. Public Library "Stream of Dreams" Grant Program

From: Ambler Moss  
Date: 10/07/2022  
Re: October Board Report

The State of the School is even better!

Last month I reported that the state of the school was good. In the last month we have really gotten some momentum going in terms of engaging students, connecting with them in a way that builds trusting relationships, and they are very much demonstrating what happens when they are put in a structured and caring environment.

In the classroom, all students seem to be getting the message that there is no sabotage of learning time for others, nor is any disrespect to anyone condoned in any way. These are non-negotiables, and we feel that if we start there, most of the rest of operations, school atmosphere and morale will fall into place. We are getting close to near automaticity of these conditions.

As far as the operations of the school go, we are developing routines and procedures to tighten up back office support to both schools with existing personnel to maximize systems of efficiency and “work flow”. There is always something we can do to improve on our practice to support the teachers, the families and the students.

Since we are focusing so much on relationships, particularly of students who may need extra attention in one way or another, one practice we are doing involves having meetings with parents in a preventative way that precludes the necessity for “disciplinary” meetings because we anticipate the type of issues that if unchecked generally lead to untoward outcomes. As a result, positive behaviors are up, major disciplinary incidences are very low, and we are setting in place a system that is restorative in nature and that favors edification over negative reinforcement and punitive measures. Meanwhile, as we have done this with little need for formal disciplinary action, we still have more drastic consequences in reserve in the unlikely event that we need them.

As Jaime will update on the exciting events calendar, I turn our attention to other elements of school life in summary since the last board meeting:

- 1) Our first Fire Drill went off as smoothly as it could go.
- 2) ALICE training was delivered to the staff in a very dynamic and interactive format, resulting in the best training of its kind that I have ever undergone, and I have done many!

- 3) Katie Holmlund and I did a learning walk which reflected overall solid structural practices inside classrooms, while also illuminating future opportunities for development.
- 4) We have initiated a new program to connect high school and middle school to promote the continual cycle of giving and receiving. We call it the Byørg, which describes the state of perpetual giving. Within that, we have an element to the program called Big Viking/Big Valkyrie, patterned after the Big Brother/Sister program, in which we pair upperclassmen from high school with middle school students. This is student run for the most part and is going to be part of the NHS projects for the year.

## Activities Report for School Board

**October 11, 2022**

### **PHS Cross Country**

Season has completed! We had 2 Boys and 5 girls attend the ASAA State Championships in Anchorage. Our student-athletes had a great showing!

Daniel Aspery 2nd place

Alex Holmgrain 15th place

Kinley Lister 6th place

Gabiele Whitacre 21st place

Kate Thompson 22nd place

Alexus Sakamoto-Quezon 24th place

Eleanor Kandoll 37th place

Region 5 Championships girls finished 2nd and boys finished in 3rd place

ASAA State Championships Girls finished 4th place

### **PHS Swim & Dive**

Thank you to Viking Swim Club, Heather Conn, Casey Gates, Erica Thompson for all their hard work and assistance in running a great home meet in Petersburg on October 7-8th!

Swim goes to Sitka this week and then will be preparing for the Region Championships in Juneau on Oct 29-30.

### **MMS Cross Country**

Completed their season with their home XC Meet in which we had our largest MS meet ever with 90 runners. 7th-8th graders traveled to Haines for a XC Meet and did exceptionally well!

### **MMS Robotics**

Continues!

### **PHS Volleyball**

Had a scheduled home game with Juneau-Douglas and due to weather conditions, we were unable to get JDHS here. We will reschedule JD games at a date TBD. VB season continues with upcoming away games.

### **PHS Wrestling**

Season continues and PHS wrestling is headed to Haines this weekend!

### **PHS Music**

PHS has 3 selected musicians heading to Haines for the 2022 SE Honors Music Fest. Eleanor Kandoll, Meghyn o'Soup, and Daniel Apery will be representing PHS.

### **PHS ASB**

Put on a great first Pep Rally for the year. Great job Mr. Shumway and PHS ASB on all their hard work! More to come! Great PHS Spirit in the building of supporting all of our students and their extracurricular activities.

### **REMINDERS**

**Complete your Sports Physicals NOW! planetHS Registration is open for the 2022-2023 Calendar Year!**

### **PHS GEAR**

Currently working on a website that is for Petersburg Athletics that will have items for purchase that will ship directly to your address. Still able to personalize items and choose from an assortment of brans and designs and even sport specific.

### **Where to find information for activities**

- Best location for activities & athletics information is our website. You can find information on schedules, updates, and all other information for both PHS and MMS.

Policies in First Reading 10/11/2022

- BP 3450 This update strengthens best practices for the maintenance of liquid money in school buildings.
- BP 3510 This update provides greater clarity regarding the Superintendent's role in assuring proper inspection and maintenance of district buildings.
- BP 3514.1 This update clarifies the Board and Superintendents roles in the management of hazardous substances.
- AR 3514.1 This update clarifies Board and Superintendent roles in the administration of pesticide application.
- BP 3515 This minor update provides stylistic edits to the management of school safety in school buildings.
- BP 3530 This updates emphasizes Board intent to maintain a robust risk management program
- BP 3540 This update clarifies requirements for transportation for charter schools in the district
- BP 3541.1 This update recommends that staff that regularly drives students in their private vehicle for school events carry private insurance of up to \$1,000,000 per occurrence. (we do not have staff who regularly drive students in private vehicles)
- BP 3542 This update retitles BP 3542 to recognize that it applies to Bus Driver's and not just staff bus drivers.
- BP 3550 This update includes language to recognize various dietary guidelines that may apply to different districts.
- BP 3590 This New Policy establishes guidelines for how to utilize and accept electronic signatures in business, non instructional, and instructional settings.
- BB9200 This Board Bylaw has been revised to clarify that no board members should abstain from a vote without a compelling reason to do so.
- BB 9270 This Board Bylaw addresses how a member must recuse themselves due to a conflict of interest.
- BB9260 This Board Bylaw has been revised to remove references to No Child Left Behind (NCLB) and provides Proper references to the Every Student Succeeds Act (ESSA)

The following list of Board Policy updates are all language changes to remove reference to No Child Left Behind (NCLB) and proves references to the Every Student Succeeds Act (ESSA). These do not require Board approval but are being presented today for informational purpose.

- |           |                |
|-----------|----------------|
| BP 1330   | BP 5131.6      |
| BP 3513.3 | BP 5145.2      |
| BO 4113   | BP & AR 6145.5 |
| BP4131    | BP 6161.4      |
| BP 4158   | BP 6161.8      |
| BP 5030   | BP 6164.2      |
| BP 5125.1 | BP 6174        |
| BP 5127   | BP 6175        |

**Alaska Department of Education & Early Development - School Finance  
FY2023 School Operating Fund Budget Summary**

PETERSBURG SCHOOL DISTRICT  
District Name

Page 2

**Beginning Fund Balance: July 1, 2022 - (Subject to 10% Limit per AS 14.17.50)** \$1,060,614  
**(Excluded from the 10% Limit)**

**Total Beginning Fund Balance**

\$1,060,614

**Oct 2022  
Proposed  
Changes**

**FY23 Adopted  
Budget**

**Revenue**

010 City/Borough Appropriations	(1)	<u>\$2,000,000</u>		2,000,000
030 Earnings on Investments	(2)	<u>700</u>		700
040 Other Local Revenues	(3)	<u>90,000</u>		90,000
041 Tuition from Students	(4)	<u>0</u>		
042 Tuition - Other Districts	(5)	<u>0</u>		
047 E-Rate Program	(6)	<u>93,134</u>		93,134
050 State Sources	(7)	<u>5,778,771</u>	262,000	6,040,771
100 Federal Sources - Direct	(8)	<u>0</u>		
150 Federal Sources - Through the State	(9)	<u>0</u>		
190 Federal Sources - Other Agencies	(10)	<u>0</u>		
250 Transfers From Other Funds	(11)	<u>0</u>		
<b>Total Revenue</b>			<b>\$7,962,605</b>	<b>\$8,224,605</b>

**Expenditures**

100 Instruction	(12)	<u>\$3,488,031</u>	68,000	\$3,556,031
200 Special Education Instruction	(13)	<u>1,356,016</u>	3,000	\$1,359,016
220 Special Education Support Services	(14)	<u>0</u>		
300 Support Services - Students	(15)	<u>322,590</u>	2,000	\$324,590
350 Support Services - Instruction	(16)	<u>641,346</u>	54,500	\$695,846
400 School Administration	(17)	<u>292,416</u>		\$292,416
450 School Administration Support Services	(18)	<u>247,520</u>		\$247,520
510 District Administration	(19)	<u>354,043</u>	24,500	\$378,543
550 District Administration Support Services	(20)	<u>292,439</u>		\$292,439
600 Operations and Maintenance of Plant	(21)	<u>1,286,994</u>	45,000	\$1,331,994
700 Student Activities	(22)	<u>338,127</u>	65,000	\$403,127
780 Community Services	(23)	<u>0</u>		
900 Other Financing Uses	(24)	<u>0</u>		
<b>Total Expenditures</b>			<b>\$8,619,522</b>	<b>\$8,881,522</b>

**Ending Fund Balance: June 30, 2023 (Subject to 10% Limit per AS 14.17.50)** \$403,697 \*\*  
**(Excluded from the 10% Limit)**

**Total Ending Fund Balance**

\$403,697

\$403,697

\*\* Must be greater than or equal to zero

# **Personnel Action Report for 2022-2023**

11-8-2022

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## **EMPLOYMENT OF CERTIFIED PERSONNEL**

None

## **RESIGNATION/RETIREMENT CERTIFIED PERSONNEL**

None

## **EMPLOYMENT OF CLASSIFIED PERSONNEL**

Corene Dunbar  
Paraprofessional (elem)

Kathlene Heistuman  
Food Service

Jessica Doril  
Paraprofessional (middle)

## **RESIGNATION/RETIREMENT CLASSIFIED PERSONNEL**

None

## **EXTRA DUTY CONTRACTS**

Bridey Short  
MS Student Council

Alice Cumps / Jim Engell  
NHS Advisor – Split

Cena Worhatch  
Elementary Yearbook

Vanessa Miller  
Elementary Student Council

Matt Pawuk  
MMS Girls Basketball

Casey Gates  
Activity Assistant

### **2022-2023 School Year**

Teachers	43.00
Classified	37.00
Principals	2.00
District Administration/Exempt (Superintendent, Finance, Maintenance, Food Service, Board Admin, Special education director, )	6.00

**Total Employees 88.00**

School Board Report  
Nov. 8, 2022

The Oct. 31 Teacher Inservice was very productive, focusing on Smekens Literacy program in the elementary school, and formative assessment, school climate, and school goal setting in the Middle/High School.

The policy committee will convene later in November to continue reviewing AASB policies, as well as an updated Cyber Security policy and Tobacco-Free School Campus policy.

I have participated in a number of webinars recently regarding the upcoming READS Act regulations. There are a number of items being discussed including Reading courses and training for K-3 teachers, preschool requirements, and possible Reading Praxis exams. The regulations will be presented to the State Board in December and are still available for comment through DEED. PSD will be participating in several grant/training opportunities through DEED this year, including an RTI/MTSS (Response to Intervention/Multi-Tiered System of Support) "Refresh" program and an ELA (English Language Arts) Curriculum Adoption program. Both of these opportunities provide funding for training and materials, as well as coaching. DEED has also selected the "official" literacy screening tool for the 2023-2024 school year, and we will be piloting this tool starting in January of 2023. The tool is called Amplify (Dibels) and is one we have used in the past.

Emergency Drill update:

- \*Continued required monthly fire drills
- \*Great Alaska Shakeout drill on 10/20
- \*ALICE lessons K-12 will be presented in mid-November (parent letter sent out soon)

Vaping update/Wellness Meeting:

\*We have been participating in a number of meetings with Dept. of Health, American Lung Association, Public Health, RuralCap, Petersburg Medical Center, and our new part-time school nurse, Laura Holder, regarding vaping informational campaigns, training opportunities, and cessation/alternative to suspension programs for students. We are also working with the ALA to update our tobacco free campus policy, which will include guidelines for the new vape sensors which will be installed soon.

\*The District Wellness Committee met this week to discuss health and wellness opportunities in the district and community, school meal updates, and the vaping campaign. There is an emphasis on continued partnerships with PMC, SEARHC, PIA, Parks and Rec, Public Health, and other local entities.

We met with LCG Lantech last week to discuss the efficacy of the three roof options presented. LCG will provide an updated proposal to complete the necessary structural calculations to ensure that the existing roof can support the added weight. The district is also working with LCG to create schematic drawings to remodel the high school entrance to improve visibility of the front entrance for monitoring purposes and improve efficiency of existing spaces,

Statewide AK Star summative assessment data from spring 2022 will be released to the public on Nov. 10. Individual reports will be mailed to families soon after.

Finally, the district is planning for the upcoming Veteran's Day Parade on Friday, Nov. 11. All Veterans, families, and community members are welcome to attend!

## Elementary School Principal Report

Tuesday, November 8th @6:00pm

1. Shout Outs!
  - a. Bennett McGrath (Pumpkin Patch Donation)
  - b. Kurt Birchell (50% off Bus Discount to Pumpkin Patch)
  - c.
2. What has happened?
  - a. 1st Literacy Night for K-8 Students
  - b. Heather Absent November 6th-17th - Medical
  - c. Rachel Absent November 16th,17th, and 18th - School Counselors Conference
3. Current Enrollment: 213
  - a. Pre-K            10
  - b. K                 37
  - c. 1st                27
  - d. 2nd               38
  - e. 3rd                35
  - f. 4th                29
  - g. 5th                37
4. SPED Numbers
  - a. IEP's:            44
  - b. Referrals:        5
5. September Attendance
  - a. October (20 days) Total School:
  - b. October (20 days) By Grade:
  - c. September (22 days) Total School: 265.5 absences / 22 days = 12 absences a day
  - d. September (22 days) By Grade: PreK=4, K=35.5, 1=49, 2=44.5, 3=36.5, 4=30.5, and 5=65.5
6. After School Programs Offered
  - a. Going Well
7. Professional Development Opportunities
  - a. Smekens Literacy Stations Training (90 minutes reading blocks)
    - i. Focus on what is in the reading group content
8. Conferences
  - a. November 21st 4:00-8:00pm and November 22nd 2:00-6:00pm
9. What is to come?
  - a. Veterans Day Nov. 11
  - b. Bring your Parents to PE Day TBD
  - c. Public Library "Stream of Dreams" Grant Program

From: Ambler Moss  
Date: 11/08/2022  
Re: November Board Report

*I used to get mad at my school*

*The teachers who taught me weren't cool*

*You're holding me down, turnin' around*

*Feeling me up with your rules*

*I've got to admit, it's getting better*

*A little better all the time*

*Getting so much better all the time*

–The Beatles

I channeled John, Paul, George and Ringo to say: The State of the School is getting better all the time!

This place continues to impress and dazzle. The teachers exhibit a total life commitment to school I have never witnessed before. It is very uplifting to work with such a passionate staff. Likewise the students. There are very few students who don't seamlessly fit the mold for our program. And we can get to a point where we can reach all of our learners with equal aplomb.

We are really entering the prime time of the school year. Lots of exciting events. Lots of student centered activities. Just 10 days ago we had a great fun day and school dance for middle schoolers. For some it was probably their first independent social event and it was very gratifying to see. They're great kids!

On October 31st, we conducted a stimulating inservice for teachers that focused on social-emotional learning as well as assessment, particularly formative assessment. It was well received and not only did we only get about one-third of the agenda done, as the enthusiasm led to extended professional conversations, we actually had to cut off the chats while they were still alive and well in the interest of time. I look forward to leading the staff in the in-depth study on assessments. I welcome the opportunity to present to the Board a detailed explanation of formative assessment to demonstrate why it is such a crucial and often under-heralded part of an instructional program.

On a day to day operational level, I see several indicators as how perhaps we have made strides this year in terms of student behavior management: 1) Reports from all corners that there is more uninterrupted instructional time, as teachers don't need to stop class as often to address off-task behaviors 2) There are students who had previously homeschooled who are in school purportedly because the school feels more stable and 3) Common areas such as restrooms have not experienced any vandalism. 4) Detentions are decreasing 5) We have begun to add restorative practices in the form of meetings between students and their parents together to mend damaged relationships. All of this shows that there is structure and order on campus, despite some occasional incidents.

The one area of growth and improvement, vaping, will receive additional attention at the board meeting such that I don't need to address it here.

Activities Report for School Board

**November 8, 2022**

**PHS Swim & Dive**

Season completed! Swimmers had a great showing in Juneau at the Region 5 Championships! Congratulations to Coach Andy and Coach Kayla on a great swim season.

**MMS Robotics**

Continues!

**PHS Volleyball**

Returning from final seeding tournament for Regions. Future schedule is to play Wrangell on Nov 12 in PSG for Senior Night weekend. Regional Tournament is set for Nov 16-18 @ Klawock.

**PHS Wrestling**

Season continues and PHS wrestling is doing great.

**PHS Music**

PHS has 3 selected musicians heading to Haines for the 2022 SE Honors Music Fest. Eleanor Kandoll, Meghyn o'Soup, and Daniel Apery will be representing PHS.

\*\*Meghyn O'Soup earned All-State Music Honors and will be heading to Anchorage to participate in the All-State Music event November 19, 2022.

**MMS Basketball & Cheer**

Scheduled to go to Wrangell for the 2022 Stikine Tournament on Nov 11-12, 2022.

**COMING UP! PHS Basketball & Cheer begin November 30, 2022! Make sure all your planetHS forms and physicals are up to date!**

**REMINDERS**

**Complete your Sports Physicals NOW! planetHS Registration is open for the 2022-2023 Calendar Year!**

**PHS GEAR**

Get Viking Gear at the Viking Store online. Link can be found on any of the PHS Activities & Athletics webpages.

**Where to find information for activities**

- Best location for activities & athletics information is our website. You can find information on schedules, updates, and all other information for both PHS and MMS.

## Facility/Maintenance Update

- Winter is here and we are as prepared as we can get. Shovels have been replenished, ice melt in designated areas, a new snow blower is on order and will be here soon and machines are ready to move snow.
- Replaced the District Office front entry deck and stairs.
- Installed heat tape on the District Office roof to prevent ice damming.
- We plan on installing heat tape on flat roofs to prevent water from building up next to the second story buildings created by ice dams.

Roof Report from LCG Lantech

[https://drive.google.com/file/d/1sa9JrocXuOq1fuDRLZaYSmz7FbnNKvDJ/view?usp=share\\_link](https://drive.google.com/file/d/1sa9JrocXuOq1fuDRLZaYSmz7FbnNKvDJ/view?usp=share_link)

Roof Report meeting with LCG Lantech

[https://docs.google.com/document/d/15cARtVb5\\_fKCNbg49Xdl7lykjuBVjtvX/edit?usp=share\\_link&oid=106425460883159142428&rtpof=true&sd=true](https://docs.google.com/document/d/15cARtVb5_fKCNbg49Xdl7lykjuBVjtvX/edit?usp=share_link&oid=106425460883159142428&rtpof=true&sd=true)

**MONEY IN SCHOOL BUILDINGS**

BP 3450

Money collected by ~~district employees and student~~ individuals and organizations on behalf of the District shall be handled according to prudent business procedures. Monies collected shall be recorded and deposited weekly. The individual recording the receipt of funds should not be the same individual who maintains custody of funds in the safe or other secured place. Whenever possible, two individuals should count funds and sign together. All money collected shall be receipted and accounted for and directed without delay to the proper location of deposit. Any money left overnight in schools shall be kept in locked locations provided for safekeeping of valuables.

Revised 10/2021

## FUND BALANCE CLASSIFICATION

BP 3470(a)

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

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

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

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

### Fund Balance Classifications

Fund balances will be classified as follows:

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

**FUND BALANCE CLASSIFICATION (continued)**

BP 3470(b)

- D. Assigned Fund Balance – The assigned fund balance classification reflects amounts intended to be used by the district for specific purposes. Intent can be expressed by the Board or by the Superintendent, having been designated such authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. ~~Thus, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects and/or permanent funds (unless that amount is negative, which requires classification as unassigned fund balance).~~
- E. Unassigned Fund Balance – The unassigned fund balance classification is the residual classification for the general fund and includes all amounts not contained in the other classifications. Positive unassigned amounts will be reported only in the general fund. If another governmental fund, other than the general fund, has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification of that fund.

**Spending Prioritization**

The order of spending regarding the restricted and unrestricted fund balances, when an expenditure is incurred for which both restricted and unrestricted fund balance is available, should first reduce restricted fund balance and then unrestricted fund balance. The order of spending regarding unrestricted fund balance is that committed amounts should be reduced first, followed by the assigned amounts, and then the unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

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

Legal Reference:  
DEED Uniform Chart of Accounts

Added 3/2012/10/2021

**MAINTENANCE**

BP 3510

Note: In order to qualify for a capital improvement project grant or debt reimbursement under AS 14.11.011, a school district must have in effect a preventive maintenance plan. This plan: 1) must include a computerized maintenance management program, cardex system, or other formal systematic means of tracking the timing and costs associated with planned and completed maintenance activities, including scheduled preventive maintenance; 2) must address energy management for buildings owned or operated by the district; 3) must include a regular custodial care program for buildings owned and operated by the district; 4) must include preventive maintenance training for facility managers and maintenance employees; and 5) must include renewal and replacement schedules for electrical, mechanical, structural, and other components of facilities owned and operated by the district. Additionally, the district must be adequately adhering to the preventive maintenance plan.

The School Board recognizes the importance of timely maintenance and repair of district facilities, property and equipment in ensuring the safety of students and employees, in protecting state and local investment, in providing necessary loss control, and in helping to ensure the availability of capital funding. A preventive maintenance plan shall be in effect which includes custodial care, scheduled preventive maintenance, and energy management for district buildings. The Superintendent or designee shall ensure a systematic means of tracking the timing and costs associated with maintenance activities; shall direct the preparation of renewal and replacement schedules for electrical, mechanical, structural, and other components of district facilities; and shall provide for preventive maintenance training for facility managers and maintenance employees.

*(cf. 3511 - Energy Conservation)*

*(cf. 3514 - Environmental Safety)*

*(cf. 3515 - School Safety and Security)*

*(cf. 5142 - Safety)*

The Superintendent or designee shall regularly inspect district facilities and operations and make recommendations for maintenance and capital expenditures which may help the district reach its energy consumption goals.

All school buildings and equipment shall be regularly inspected to assure that all are maintained at the highest level of safety. Employees are responsible for promptly reporting to their supervisor any damage to district property or equipment.

*Legal Reference:*

ALASKA STATUTES

14.11.011 Grant applications

14.11.100 State aid for costs of school construction debt

*Added 1/03 Revised 10/2021*

**HAZARDOUS SUBSTANCES AND PESTICIDES**

BP 3514.1

**Hazardous Substances**

The School Board recognizes that the daily operations of our schools entail the use of potentially hazardous substances. The Superintendent or designee shall insure that hazardous substances are inventoried, used, stored and regularly disposed of in a safe and legal manner.

Teachers shall instruct students as to the importance of proper handling, storage, disposal and protection with regard to all potentially hazardous substances within the classroom and other instructional areas.

The Superintendent or designee shall develop, execute, and monitor a hazard communication plan as required by applicable law.

Insofar as possible, the Superintendent or designee shall minimize the quantities of hazardous substances stored on school property. The Board encourages staff to substitute less dangerous materials for hazardous ones whenever feasible.

The Superintendent or designee shall ensure that the schools are regularly inspected to identify potential sources of risk and shall inform the Board of any environmental risks in the schools.

**Pesticides**

The Superintendent or designee shall, when practical, ensure the use of nonchemical methods to control pests, including proper sanitation practices, structural repair, and window screens.

When application of pesticides is necessary, the Superintendent or designee shall ensure timely notice to parents and the public.

Legal Reference:

*ALASKA ADMINISTRATIVE CODE*  
*18 AAC 90.625 School use and notification*

*Revised 10/2021*

WORKSHEETS for the district policy committee:  
DISCARD WHEN FINISHED

**AASB POLICY REFERENCE MANUAL**  
**9/92**

## PESTICIDE APPLICATION

AR 3514.1(a)

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

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

### Annual Registration for Notice of Pesticide Application

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

### Notice

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

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

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

**PESTICIDE APPLICATION** (continued)

AR 3514.1(b)

Posting

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

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

Emergency Application

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

Applications Not Requiring Notice or Posting

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

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

Required Record Keeping

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

**PESTICIDE APPLICATION** (continued)

AR 3514.1(c)

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

(2) the date of application;

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

(4) the rate of application;

(5) the concentration of the pesticide applied; and

(6) the total amount of pesticide used.

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

Revised: 10/2021

## SCHOOL SAFETY AND SECURITY

BP 3515

The School Board is fully committed to preventing violence and crime on school grounds. The Superintendent or designee and staff shall strictly enforce district policies and regulations related to crime, campus disturbances, campus intruders, student safety, student conduct and student discipline.

*(cf. 3514 - Environmental Safety)*

*(cf. 3515.2 - Intruders on Campus)*

*(cf. 3440 – Inventory)*

*(cf. 3450 – Money in School Buildings)*

*(cf. 3451 – Petty Cash)*

*(cf. 4158/4258/4358 - Employee Security)*

*(cf. 5131 - Student Conduct)*

*(cf. 5131.4 - Campus Disturbances)*

*(cf. 5131.5 - Vandalism)*

*(cf. 5131.6 - Alcohol and Other Drugs)*

*(cf. 5131.7 - Weapons and Dangerous Instruments)*

*(cf. 5136 - Gangs)*

*(cf. 5141.4 - Child Abuse and Neglect)*

*(cf. 5142 - Student Safety)*

*(cf. 5144 - Discipline)*

*(cf. 5144.1 - Suspension and Expulsion/Due Process)*

*(cf. 6114 - Emergencies and Disaster Preparedness Plan)*

~~The Superintendent or designee shall establish procedures to secure physical records, district assets, and to protect against vandalism and burglary during non-business hours. The Superintendent or designee shall establish procedures for securing records and funds and for protecting buildings against vandalism and burglary during non-business hours. The Superintendent or designee also shall investigate ways that school grounds can be made more secure.~~

The School Board encourages staff, parents/guardians and students at each school to work with local law enforcement agencies and other interested parties in developing a comprehensive school safety plan which includes strategies for preventing crime and violence on school premises.

Revised 10/2021

**RISK MANAGEMENT**

BP 3530

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

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

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

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

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

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

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

*Legal Reference:*

ALASKA STATUTES

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

ALASKA ADMINISTRATIVE CODE

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

*Revised: 09/2021*

**TRANSPORTATION**

BP 3540(a)

The School Board desires to provide transportation for eligible students in accordance with state and federal law.

The goals of the transportation service are:

1. to provide maximum safety for students between home and school and on school-sponsored trips.
2. to promote desirable student behavior and respect for traffic safety.
3. to provide assistance and transportation for students with disabilities.
4. to provide transportation for field trips.

*(cf. 3312 - Contracts)*

*(cf. 3541.5 - Alternative Transportation Arrangements)*

Note: Secondary students who do not have daily access to school by being transported a reasonable distance must be offered a boarding program pursuant to 4 AAC 09.050.

When necessary, the School Board shall make available a boarding program for secondary students whose transportation needs make daily access to school impractical and who are not participating in an alternative educational program.

Note: Effective July 1, 2014, AS 14.09.010 was amended to require that school districts adopt a policy addressing transportation services to students attending a charter school operated by the district. Department of Education and Early Development regulations require a charter school transportation policy if: 1) the district provides pupil transportation services under AS 14.09.010; and 2) the district operates a charter school or an application for the establishment of a charter school in the district is pending. A district must submit its charter school transportation policy to the Department for approval by: 1) April 15, 2015 if a charter school is in operation in the district on July 1, 2014; or 2) no later than 30 days after approval of a new charter school if the district does not already have an approved charter school transportation policy in effect. See 4 AAC 27.057 for further guidance on the transportation policy approval process. The policy is to be developed with input solicited from individuals involved in the charter school, including staff, students, and parents. If a district fails to adopt a policy, the district is required to allocate the amount of state transportation funding received for each charter school student to the charter school. AS 14.09.010(f).

**TRANSPORTATION (continued)**

BP 3540 (b)

**Charter School Transportation**

The School Board recognizes that charter school students may benefit from transportation services. On a space available basis, charter school students may access school bus transportation on those regular school bus routes that run within the attendance area where the charter school is located. Transportation access is subject to the following:

- a. There must be adequate space available (seating) on the bus to accommodate the attendance area school students and additional charter school students. There must be adequate space on the bus schedule so that transportation to charter schools does not interfere with transportation to attendance area schools.
- b. Charter school students may only access those school bus routes that are appropriate to their school level, i.e., elementary school, middle school or high school.
- c. Charter school students who reside within a mile and a half of the charter school are not eligible for transportation unless they must cross a designated hazardous road area. Special education routes are not subject to the mile and a half restriction.
- d. Charter school students must comply with all rules for safe and appropriate conduct while waiting for, boarding, riding, and exiting the bus, and while riding the bus. Charter school students are subject to the same sanctions as other students for bus violations.
- e. Annually, the charter school must provide information to charter school families who are accessing school bus transportation about the district's school bus rules.
- f. School bus transportation is not available to charter school students enrolled in charter schools identified as correspondence programs.

Annually, the Superintendent or designee shall communicate to the charter school the space availability on applicable transportation route(s) and determine the transportation needs of charter school students. If the number of charter school students desiring transportation exceeds available space, the charter school is responsible for developing a written process for addressing ridership on a fair and equitable basis. A copy of the written process shall be provided to the district.

Note: The above language reflects the minimum transportation obligation for charter school students as required by AS 14.09.010(e)(2). A district is not obligated to provide greater service, to establish dedicated routes for exclusive use of the charter schools, or to permit charter schools to opt out of the policy and receive transportation funding. The following is optional language for those districts desiring a process to consider, and act upon, requests by charter schools for additional transportation services.

**TRANSPORTATION (continued)**

BP 3540 (c)

OPTIONAL: The district is not required to establish dedicated transportation routes for the exclusive use of charter school students, but may choose to do so.

A charter school desiring additional or dedicated student transportation may submit a written proposal to the Superintendent or designee. The proposal shall identify, at a minimum, student transportation needs, charter school funding available to support additional transportation, and the transportation routes and services being requested. The Superintendent will make a recommendation to the School Board to approve or deny the request. The Superintendent and the Board will consider the funding, equipment and personnel necessary to accommodate the requested transportation; the impact on operations of the district; the needs of the charter school and its students; equity with other charter schools and district alternative and optional programs; and the best interests of the district. The School Board will approve or deny the transportation request at a regularly scheduled meeting.

*(cf. 6182 - Secondary Boarding Program)*

*(cf. 6181 - Charter School)*

*(cf. 5112.6 – Education For Homeless Children and Children in Foster Care)*

*Legal Reference:*

ALASKA STATUTES

*14.09.010 Transportation of pupils*

*14.09.030 School buses*

*14.30.347 Transportation of exception children*

ALASKA ADMINISTRATIVE CODE

*4 AAC 09.050 Secondary Boarding Programs*

*4 AAC 27.006-990 Transportation*

*4 AAC 27.057 Charter school transportation policy*

*Revised 10/2021*

**BP 3541.1 SCHOOL-RELATED TRIPS**

BP 3541.1

**Trips by School Vehicles**

Besides taking students to and from school, the Board may approve transportation for field trips and school-sponsored activities. The Superintendent or designee shall regulate the use of the district transportation for approved school-related activities. Student councils, parent-teacher associations, and any other organizations requesting transportation shall be fully responsible for the costs of the trip. To the extent that funding has been approved by the Board, such costs may be charged to the district.

**Transportation by Private Automobile**

The Superintendent or designee may authorize the transportation of students by private automobile for approved field trips and activities when the vehicle is driven by an adult registered with the district for such purposes. Drivers shall be issued safety instructions and emergency information. All student passengers shall provide permission slips signed by their parents/guardians.

Drivers shall be required to possess a valid driver's license and liability insurance of at least \$300,000 per occurrence, **but recommended up to \$1,000,000 per occurrence.**

Owners, drivers and passengers shall be informed that the registered owner and his/her insurance company are responsible for any accidents which may occur. District personnel who frequently transport students in their private vehicles are urged to carry liability insurance of \$300,000 or more per occurrence.

A seat belt must be provided for each passenger. Trucks and pickups may not transport more persons than can safely sit in the passenger compartment.

Owners furnishing private vehicles shall not accept reimbursement from passengers in excess of the cost of operating the vehicle. Reimbursement for the use of private transportation may be made from district funds.

**Transportation by other private means (boat, ATV, off-road vehicles, snow machines)**

The Superintendent or designee may authorize the transportation of students by other private means for approved field trips and activities when an adult registered with the district for such purposes operates the vehicle. Operators shall be issued safety instructions and emergency information.

Operators must abide by the specific vehicle safety ratings such as passenger capacity, maximum speed and required safety equipment (helmets, life jackets, etc.) All student passengers shall provide permission slips signed by their parents/guardians. Operators shall be required to possess a valid driver's license and liability insurance of at least \$300,000 per occurrence, **but recommended up to \$1,000,000 per occurrence.**

*(cf. 6153-School-sponsored Trips) Revised 6/2019*

Adopted June 21, 2005

## **ROLES AND DUTIES OF BUS DRIVERS**

BP 3542

### **Authority of School Bus Drivers**

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

*(cf. 5131.1 - Bus Conduct)*

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

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

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

*Legal Reference:*

ALASKA STATUTES

*28.15.046 Licensing of school bus drivers*

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

ALASKA ADMINISTRATIVE CODE

*4 AAC 27.200 Approved school bus driver training courses*

*4 AAC 27.210 Certification of instructors*

*4 AAC 27.220 Minimum standards for school bus driver training courses*

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

*4 AAC 27.235 Revocation of school bus driver training course approval*

*4 AAC 27.240 Revocation of instructor certificate*

*Revised 10/2021*

WORKSHEETS for the district policy committee:  
DISCARD WHEN FINISHED

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

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

The Board believes that:

1. Foods and beverages available on school premises should contribute to the nutritional well-being of students and meet the nutritional criteria of the applicable child nutrition program operating in the District. Nutrition programs must comply with applicable state and federal law.
2. Foods can help students and families feel comfortable in the school. The District may include cultural and subsistence foods if available and can be served in compliance with school safety and nutritional programs.
3. Foods and beverages available should be considered as carefully as other educational support materials as they can serve to build cultural connectedness for students.
4. Foods and beverages should be prepared in ways which will appeal to students while retaining nutritive quality.
5. To further Alaskan values, food and beverages should be prepared and served in ways that reduce waste.
6. Food should be served in quantities appropriate to the needs of students at their age level and served in as pleasant and relaxed an atmosphere as possible, with adequate time for students to eat and travel to and from the cafeteria.
7. Schools are encouraged to assess common eating habits and eating times to establish appropriate meal and snack times.
8. Foods grown in the state provide nutritional, environmental, and economic benefits and should be utilized in the district's food service program to the extent feasible.
9. The District and its schools will have food safety plans and written guidance for procuring, receiving, and preparing subsistence foods harvested and donated to the school.
10. The District will include subsistence foods as a part of the nutritional and dietary guidelines for Americans.

Note: Effective January 14, 2010, the U.S. Department of Agriculture requires schools participating in the National School Lunch and Breakfast Programs to develop a written food safety program for the preparation and serving of school meals. The goal is to prevent and reduce the risk of food-borne illness among students. Schools are required to utilize the "hazard analysis and critical control point (HACCP) system" when developing their food safety programs. A written safety program must be in place for each food preparation and service facility that prepares and serves meals under the federal breakfast or lunch programs.

The Superintendent or designee will oversee the development of a written food safety program for each food preparation and serving facility in the district, as required by law. Foods and beverages will be stored, prepared and served in accordance with food safety regulations in order

**FOOD SERVICE** (continued) BP 3550(b)

WORKSHEETS for the district policy committee:  
DISCARD WHEN FINISHED

to prevent or reduce the risk of food-borne illness among students.

Note: Effective July 1, 2015, federal regulations of the Department of Agriculture, Food and Nutrition Service, require that certain food service personnel meet minimum professional standards. More specifically, school nutrition program directors who are responsible for management of the day-to-day food service operations for all schools in the district must meet minimum educational qualifications as a condition of hire. The qualifications vary depending upon the student enrollment (size) of the district. The qualification requirements are applicable to the hire of new directors only; current directors employed prior to the July 1, 2015 effective date are grandfathered. In addition, the new regulations require minimum continuing education and training requirements for all student nutrition staff, including school nutrition program directors, school nutrition program managers who are responsible for day-to-day operations of food service for a particular school, and other personnel who work an average of at least 20 hours per week. The hours of continuing education/training varies depending upon the position held by the individual.

Qualified and trained food service personnel are critical to a healthy and safe food service program. The Superintendent or designee shall hire qualified personnel and/or an independent contractor, taking into consideration professional standards required by law, and will ensure that continuing education and training is provided to food service personnel in compliance with applicable state and federal standards.

*(cf. 4131 – Staff Development)*

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

*(cf. 3554 – Other Food Sales)*

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

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

*Legal Reference:*

UNITED STATES CODE

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

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

CODE OF FEDERAL REGULATIONS

*7 C.F.R. Parts 210, 220, and 235 National School Lunch Program and Breakfast Program*

FEDERAL REGISTER

*Professional Standards for State and Local School Nutrition Programs Personnel as Required by the Healthy, Hunger-Free Kids Act of 2010, Vol. 80, No. 40 and No. 88 (2015)*

*Revised 10/2021*

**AASB POLICY REFERENCE MANUAL**

**9/92**

**ELECTRONIC SIGNATURES**

**BP 3590(a)**

## **District Use of Electronic Signatures**

When not practical or possible to have an approved individual physically sign a document, and not otherwise prohibited by applicable law, the Board authorizes the use of electronic signatures. Electronic signatures may satisfy the requirement of a written signature when transacting business with and/or for the District and/or with parents/guardians when the authenticity and reliability of such electronic signature(s) meets the provisions of this policy. In such instances, the electronic signature shall have the full force and effect of a manual signature.

The Superintendent or designee will identify methods that are secure and practical, and in compliance with State and Federal law and the District's procedures. An "electronic signature" is defined as an electronic sound, symbol, or process attached to or logically associated with a record, and executed or adopted by a person with the intent to sign the record.

In order to qualify for acceptance of an electronic signature the following additional requirements are applicable:

1. The electronic signature identifies the individual signing the document by his or her name and title;
2. The identity of the individual signing the document with an electronic signature is capable of being validated through the use of an audit trail;
3. The electronic signature, as well as the documents to which it is affixed, cannot be altered once the electronic signature is affixed. If the document needs to be altered, a new electronic signature must be obtained; and,
4. The electronic signature conforms to all other provisions of this policy.

The District shall maintain District electronically signed records in a manner consistent with the District's document retention policies yet also capable of accurate and complete reproduction of the electronic records and signatures in their original form. Such retention should include a process whereby the District can verify the attribution of a signature to a specific individual, detect changes or errors in the information contained in the record submitted electronically and protect and prevent access and/or manipulation or access/use by an unauthorized person.

The District shall maintain a hardcopy of the actual signature of any District employee authorized to provide an electronic signature in connection with school board business.

Abuse of the electronic signature protocols by any District employee serves as grounds for disciplinary action up to and including termination.

## **Parent/Student Use of Electronic Signatures**

With regard to documentation received by the District with an electronic signature from a parent/legal guardian, so long as the following provisions are met, the District may receive and accept such electronic signature as an original document:

WORKSHEETS for the district policy committee:  
DISCARD WHEN FINISHED

1. Such communication with signature, on its face, appears to be authentic and unique to the person using such signature;
2. The District is unaware of any specific reason to believe that the signature has been forged;
3. The District is unaware of any specific reason to believe the document has been altered subsequent to the electronic signature; and
4. The signature is capable of verification.

The District's Superintendent or designee may, at their discretion, request that an original of the electronic communication, signed manually by hand, be forwarded to the District in a timely manner.

District personnel may periodically audit the authenticity of such signature via a security procedure including such acts as making follow-up inquiry to the individual/entity who has submitted an electronic signature.

Should it be discovered that a student has falsified a parent's electronic signature on an official District document, the student may be subjected to discipline and the District Administration is authorized, at their discretion, to thereafter only accept manual signatures associated with any submitted school document.

*(cf. BP 3523 Electronic E-mail)*

*(cf. BP 6161.4 – Internet)*

*(cf. BP 3580 – District Records)*

*Legal Reference:*

ALASKA STATUTES

*09.80.010 - .195 Alaska Uniform Electronic Transactions Act*

*Adopted 4/2022*

**AASB POLICY REFERENCE MANUAL**

**9/92**

WORKSHEETS for the district policy committee:  
DISCARD WHEN FINISHED

Note: The following sample bylaw may be revised to reflect district philosophy and needs.

### **Limits of Board Members Authority**

The School Board has broad but clearly limited powers. The exercise of its authority is restricted to the functions required or permitted by law, and then only when it acts in a legally constituted meeting. Board members have authority only in regularly called meetings of the Board, or when delegated specific tasks by Board action.

The Board is the unit of authority. The Board member is a part of the governing body which represents and acts for the community as a whole. Apart from the normal function as part of the unit, the Board member has no individual authority. No individual member of the Board, by virtue of holding office, shall exercise any administrative responsibility with respect to the schools; nor, as an individual, command the services of any school employee. Individually, the Board member may not commit the district to any policy, act or expenditure.

### **Optional:**

School visits by Board members are encouraged. Principals should receive a courtesy call in advance of a visit. Board members, as with all visitors, must check in with the school office. Board members who visit schools of their own volition have no more authority than any other citizen.

*(cf. 1250 - Visits to the Schools)*

Note: The following is an optional process for Board members to make information requests.

### **Board Member Requests for Information**

Board members should make informed decisions on matters before them for a vote. The Superintendent or designee is responsible for providing the Board with relevant materials to inform the Board on those matters on which it is to act. If Board members desire further information, a request for information shall be directed to the Superintendent, pursuant to the following guidelines:

1. Requests for simple facts. Any Board member may make a request for simple facts to the Superintendent who will forward the request to the appropriate staff member. All responses to requests for simple facts will be provided to the requesting Board member, and copied to the Board President.

2. Requests for reports, research, administrative studies, detailed information, or for information relating to a problem or a potential problem in the District. Some information requests require significant administrative time and explanation to provide the requested response. Individual Board members shall submit such requests to the full Board for consideration. Upon [concurrence of the other board members/majority request of the Board], the request shall then be forwarded to the Superintendent for response.

**BOARD MEMBERS** (continued)  
9200(b)

BB

3. Complaints regarding personnel. Board members may have their own complaints regarding District personnel or may hear such complaints from the community. These concerns should be privately communicated to the Superintendent.

*(cf. 6162.8 - Research)*

*(cf. 9322 - Agenda/Meeting Materials)*

**Obligations of Members**

Members of the Board must endeavor to attend all meetings, study all materials presented with the agenda prior to attending the meeting, participate in the discussion of any items which come before the Board, and vote on all motions and resolutions, abstaining only for compelling reasons. If no compelling reason requires abstention, members of the Board shall not abstain.

The Board member should not subordinate the education of children and youth to any partisan principle, group interest, or the member's own personal interest.

The Board member should be prepared and willing to devote a sufficient amount of time to the study of the problems of education in the district, the state, and the nation in order to interpret them to the people of the district.

*(cf. 9230 - Meetings)*

*Legal Reference:*

ALASKA STATUTES

14.14.140 Restrictions on employment

Revised 02/084/2022

## CONFLICT OF INTEREST

BB 9270 (a)

Note: Alaska Statute 29.20.010 requires each municipality to adopt a conflict of interest code. Alaska Statute 39.50.145 authorizes a municipality to exempt municipal officers from state conflict of interest financial reporting requirements. Accordingly, districts should consult local law to determine if additional conflict of interest requirements must be addressed. The following sample bylaw should be revised as appropriate to reflect district philosophy and needs.

In order to instill public confidence in public office and provide public accountability, School Board members shall disclose and avoid conflicts of interest involving any matter pending before the School Board. A conflict of interest exists when a member has a personal or financial interest on a matter coming before the Board that could render the member unable to devote complete loyalty and singleness of purpose to the public interest. School Board members owe the public a duty to act in the best interests of the district.

**Decision making.** The Board recognizes that when no conflict of interest requires abstention and/or recusal, its members must vote on issues before the Board. If a board member or their family member may benefit personally or financially from a Board decision, that board member must provide full disclosure of the conflict or potential conflict of interest to the Board. The Board, without that member's participation, will then approve or disapprove of the member's deliberations and voting on the issue. If the Board determines a conflict of interest prohibits participation, the member shall recuse themselves and abstain from deliberations and voting.

**Appearance of impropriety.** When a situation may create the appearance of impropriety, even where state and federal laws do not require any action, the board member shall fully disclose the circumstances. The Board, without that member's participation, will then approve or disapprove of the member's deliberations and voting.

Board members who have an actual or potential conflict of interest requiring disclosure shall not seek to influence the decisions of staff or other board members on the underlying matter, or on the member's participation in the matter.

**Other duties.** School Board members are expected to avoid conflicts of interest in their other duties. This includes:

- a. **Confidential information.** School Board members shall not disclose or use confidential information acquired during the performance of official duties as a means to further their own personal or financial interests or the interests of a family member.
- b. **Gifts.** School Board members shall not accept a gift or economic benefit that would tend to improperly influence a reasonable person or where board members know or should know the gift is offered for the purpose of influencing or rewarding official action.
- c. **Business dealings with staff.** School Board members shall not engage in financial transactions for private business purposes with district staff whom board members directly or indirectly supervise.

**CONFLICT OF INTEREST (continued)**

BB 9270 (b)

- d. Compensation for services.** School Board members shall not receive any compensation for services rendered to the district from any source, except compensation for serving on the School Board and reimbursement of expenses incurred as a board member, as allowed by policy and law.

**Other legal obligations.** School Board members shall comply with state and federal laws pertaining to conflicts of interest. Nothing in this policy restricts or affects board members' duties to comply with those laws.

*(cf. 3115 - Relations with Vendors)*

*(cf. 4112.8 - Employment of Relatives)*

*(cf. 2300 - Conflict of Interest Code: Designated Personnel)*

*Legal Reference:*

ALASKA STATUTES

*14.08.131 Disqualification from voting for conflict of interest*

*14.14.140 Restriction on employment*

*11.56.100 - 11.56.130 Bribery and related offenses*

*29.20.010 Conflict of interest*

ADMINISTRATIVE CODE

*4 AAC 18.031 Employment of members of immediate families of school board members*

*4 AAC 18.900 Definitions*

*Revised 4/2022*

## LEGAL PROTECTION

BB 9260

Note: For all districts, Sections 8551-8558 of the Every Student Succeeds Act are designed to provide teachers, principals and other school professionals, including board members, the tools they need to undertake reasonable actions to maintain order, discipline and an appropriate educational environment. Section 8556 limits the liability of a school employee or official for acts or omissions when he/she is acting within the scope of employment or district responsibilities and his/her actions were in conformity with federal, state and local laws in an effort to control, discipline, expel or suspend, or maintain order or control in the classroom or school.

Limitations on liability do not apply when the officer or employee: (1) acted with willful or criminal misconduct, gross negligence, recklessness or a conscious or flagrant indifference to the harmed student's right to safety; (2) caused harm by operating a motor vehicle; (3) violated a federal or state civil right law (e.g., sexual harassment, discrimination, IDEA claims); (4) was convicted of a sexual offense, crime of violence or act of terrorism; or (5) was under the influence of alcohol or drugs.

If a civil action is brought against the employee or officer, and the laws' conditions are satisfied, Sections 8556 and 8557 limit the amount of the employee's/officer's liability to a formula based on the percentage of responsibility for the harm, and also limits punitive damages.

The School Board shall provide insurance necessary to protect Board members, officers, and employees from any judgment resulting from suits brought against them alleging their liability while acting within the scope of their employment and/or under the direction of the Board. The insurance shall cover claims in such matters as civil rights actions, negligence, or other act resulting in accidental injury to any person or property damage in or out of the school buildings

*(cf. 3530 - Risk Management)*

### *Legal Reference:*

*14.12.115 Indemnification*

*Every Student Succeeds Act, §§ 8551-8558 ( P.L. 114-95)*

### ALASKA STATUTES

*Revised 4/2022*



REPORT TO MEMBERS OF THE SCHOOL BOARD

# PETERSBURG CITY SCHOOL DISTRICT

AUDIT WRAP UP:  
YEAR ENDED JUNE 30, 2022



# Contents

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FULL REPORT

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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 Company, and is not intended and should not be used by anyone other than these specified parties.

# Welcome

November 8, 2022

Members of the School Board  
Petersburg City School District

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 22, 2022, we presented an overview of our plan for the audit of the financial statements of Petersburg City School District, the District, as of and for the year ended June 30, 2022, 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 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*

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**BIKKY SHRESTHA**  
Engagement Partner  
bshrestha@BDO.com



**ROLANDO COSIO**  
Senior Associate  
rcosio@BDO.com



# 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, 2022. Our audit was conducted in accordance with auditing standards generally accepted in the United States of America. 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 opinion on the financial statements and release our report before November 15, 2022.
- ▶ We expect to issue an unmodified opinion on the District's Single Audit report, including the Schedule of Expenditures of Federal Awards (SEFA).
- ▶ We expect to issue our 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*
- ▶ In planning and performing our audit of the SEFA, we considered the District's internal control over compliance with requirements that could have a direct and material effect on its major federal program(s) to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with GAS and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.
- ▶ Our responsibility for other information in documents containing the District'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 District 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 District personnel throughout the course of our work.



# Results of the Audit

## ACCOUNTING PRACTICES, POLICIES, ESTIMATES, AND SIGNIFICANT UNUSUAL TRANSACTIONS

The following summarizes the more significant required communications related to our audit concerning the District's accounting practices, policies, 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 Note 1 to the financial statements.

- ▶ A summary of recently issued accounting pronouncements is included in Footnote 11 to the District's financial statements.

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 District's significant accounting estimates, including a description of management's processes and significant assumptions used in development of the estimates, are disclosed below.

### Accounting Estimates

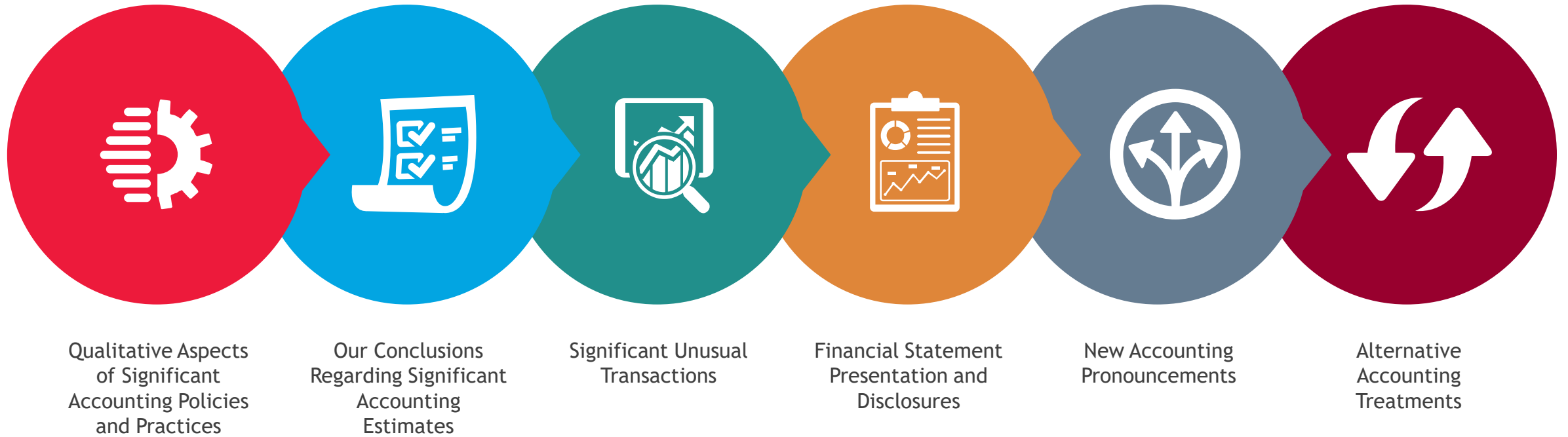
Pension and Other Postemployment Benefits Assets and Liabilities - The pension liability is estimated based on actuarial and other actual contribution data provided to the District by PERS and TRS Plan Administrators

- ▶ Management did not make any significant changes to the processes or significant assumptions used to develop the significant accounting estimates in 2022.

# 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:



# Results of the Audit

## CORRECTED AND UNCORRECTED MISSTATEMENTS

There were no corrected misstatements, 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 no material weaknesses.

# Internal Control Over Financial Reporting

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

▶ The following significant deficiencies were identified:

Significant Deficiencies	Comments
1	The District did not submit paper projection report before the required deadline of November 5, 2021 due to not having controls in place to identify the deadline for the submission of the report for Public School Funding Grant.



# 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 District'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 May 25, 2022 describes our responsibilities in accordance with professional standards and certain regulatory authorities and *Government Auditing Standards* 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





# Appendix



BDO USA, LLP is a 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 70 offices and over 750 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 97,000 people working out of more than 1,700 offices across 167 countries and territories.

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**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, 2022

DRAFT

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

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Basic Financial Statements, Required Supplementary Information,  
Additional Supplementary Information, and Single Audit Reports  
Year Ended June 30, 2022

DRAFT

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

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

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

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

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

#### *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 for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, the schedules of the District's proportionate share of the net pension and net OPEB liability or asset, and schedules of the 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 the 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 is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The 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* 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 required parts of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, 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 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, 2022 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, 2022

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## Basic Financial Statements

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

**Statement of Net Position**

	Governmental Activities
<i>June 30, 2022</i>	
<b>Assets and Deferred Outflows of Resources</b>	
<b>Assets</b>	
Cash and investments	\$ 2,599,909
Accounts receivable	232,741
Inventory	19,247
Prepaid items	325,005
Net other postemployment benefits assets	3,927,836
Capital assets, net of accumulated depreciation	2,287,883
<b>Total Assets</b>	<b>9,392,621</b>
<b>Deferred Outflows of Resources</b>	
Pension related	523,230
Other postemployment benefits related	174,411
<b>Total Deferred Outflows of Resources</b>	<b>697,641</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 10,090,262</b>
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>	
<b>Liabilities</b>	
Accounts payable	\$ 105,809
Accrued payroll and related liabilities	8,655
Unearned revenue	26,240
Noncurrent liabilities:	
Due within one year - accrued leave	63,050
Due in more than one year - net pension liability	3,328,246
<b>Total Liabilities</b>	<b>3,532,000</b>
<b>Deferred Inflows of Resources</b>	
Pension related	2,482,439
Other postemployment benefits related	1,883,915
<b>Total Deferred Inflows of Resources</b>	<b>4,366,354</b>
<b>Net Position</b>	
Investment in capital assets	2,287,883
Restricted for scholarships	70,870
Unrestricted (deficit)	(166,845)
<b>Total Net Position</b>	<b>2,191,908</b>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<b>\$ 10,090,262</b>

*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, 2022</i>	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants & Contri- butions		Capital Grants & Contri- butions
<b>Governmental Activities</b>					
Instruction	\$ 2,745,287	\$ -	\$ 280,301	\$ -	\$ (2,464,986)
Special education instruction	980,222	-	134,302	-	(845,920)
Support services - students	743,150	-	541,660	-	(201,490)
Support services - instruction	720,898	-	64,584	22,638	(633,676)
School administration	187,833	-	(11,297)	-	(199,130)
School administration support services	192,099	-	34	-	(192,065)
District administration	256,050	-	(7,639)	-	(263,689)
District administration support services	270,830	-	55,358	-	(215,472)
Operations and maintenance of plant	1,156,691	-	71	-	(1,156,620)
Student activities	598,019	216,342	(2,928)	-	(384,605)
Student transportation - to and from school	219,643	-	185,690	-	(33,953)
Food service	576,286	1,760	601,489	-	26,963
Expendable trust	3,800	-	71	-	(3,729)
Construction and facilities acquisition	311,009	-	-	300,765	(10,244)
	<b>\$ 8,961,817</b>	<b>\$ 218,102</b>	<b>\$ 1,841,696</b>	<b>\$ 323,403</b>	<b>(6,578,616)</b>
<b>General Revenues</b>					
Local appropriation					1,800,000
State grants and entitlements not restricted to specific purpose					5,692,840
Interest income					566
E-rate					93,134
Other					116,903
					<b>7,703,443</b>
					<b>Change in Net Position</b>
					1,124,827
					<b>Net Position, beginning</b>
					1,067,081
					<b>Net Position, end of year</b>
					<b>\$ 2,191,908</b>

*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	CCDP Health & Wellness Grant Safely Special Revenue Fund	Food Service Special Revenue Fund	Title I-C Migrant Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Funds		
<i>June 30, 2022</i>								
<b>Assets</b>								
Cash and investments	\$ 1,104,924	\$ -	\$ 464,815	\$ -	\$ 743,344	\$ 286,826		\$ 2,599,909
Accounts receivable	3,145	35,401	67,228	126,967	-	-		232,741
Inventory	-	-	19,247	-	-	-		19,247
Prepaid items	325,005	-	-	-	-	-		325,005
Due from other funds	162,368	-	-	-	-	-		162,368
<b>Total Assets</b>	<b>\$ 1,595,442</b>	<b>\$ 35,401</b>	<b>\$ 551,290</b>	<b>\$ 126,967</b>	<b>\$ 743,344</b>	<b>\$ 286,826</b>		<b>\$ 3,339,270</b>
<b>Liabilities and Fund Balances</b>								
<b>Liabilities</b>								
Accounts payable	\$ 105,657	\$ -	\$ -	\$ -	\$ 67	\$ 85		\$ 105,809
Accrued payroll and related liabilities	8,655	-	-	-	-	-		8,655
Due to other funds	-	35,401	-	126,967	-	-		162,368
Unearned revenue	-	-	-	-	-	26,240		26,240
<b>Total Liabilities</b>	<b>114,312</b>	<b>35,401</b>	<b>-</b>	<b>126,967</b>	<b>67</b>	<b>26,325</b>		<b>303,072</b>
<b>Fund Balances</b>								
Nonspendable	325,005	-	19,247	-	-	-		344,252
Restricted	-	-	-	-	-	70,870		70,870
Assigned	-	-	532,043	-	743,277	189,631		1,464,951
Unassigned	1,156,125	-	-	-	-	-		1,156,125
<b>Total Fund Balances</b>	<b>1,481,130</b>	<b>-</b>	<b>551,290</b>	<b>-</b>	<b>743,277</b>	<b>260,501</b>		<b>3,036,198</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,595,442</b>	<b>\$ 35,401</b>	<b>\$ 551,290</b>	<b>\$ 126,967</b>	<b>\$ 743,344</b>	<b>\$ 286,826</b>		<b>\$ 3,339,270</b>

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, 2022**

Total fund balances for governmental funds		\$ 3,036,198
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	\$ 4,507,046	
Accumulated depreciation	<u>(2,219,163)</u>	
Total capital assets, net		2,287,883
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		3,927,836
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	(63,050)	
Net pension liability	<u>(3,328,246)</u>	
Total noncurrent liabilities		<u>(3,391,296)</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	523,230	
Deferred inflows of resources related to pensions	(2,482,439)	
Deferred outflows of resources related to other postemployment benefits	174,411	
Deferred inflows of resources related to other postemployment benefits	<u>(1,883,915)</u>	
Total deferred pension and other postemployment benefits items		<u>(3,668,713)</u>
<b>Total Net Position of Governmental Activities</b>		<b><u>\$ 2,191,908</u></b>

*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	CCDP Health & Wellness Grant Safely Special Revenue Fund	Food Service Special Revenue Fund	Title I-C Migrant Special Revenue Fund	Capital Projects Fund	Nonmajor Govern- mental Special Revenue Funds		
<i>Year Ended June 30, 2022</i>								
<b>Revenues</b>								
Local sources	\$ 2,010,603	\$ -	\$ 1,760	\$ -	\$ 323,403	\$ 221,092	\$ 2,556,858	
State of Alaska	6,386,144	-	-	-	-	206,405	6,592,549	
Federal grants:								
Passed through State of Alaska	-	96,747	601,444	238,853	-	833,300	1,770,344	
Direct federal grants and contracts	-	-	-	-	-	55,085	55,085	
<b>Total Revenues</b>	<b>8,396,747</b>	<b>96,747</b>	<b>603,204</b>	<b>238,853</b>	<b>323,403</b>	<b>1,315,882</b>	<b>10,974,836</b>	
<b>Expenditures</b>								
Current:								
Instruction	3,550,966	-	-	-	-	413,761	3,964,727	
Special education instruction	1,135,484	-	-	-	-	155,969	1,291,453	
Support services - students	279,452	92,281	-	227,826	-	229,945	829,504	
Support services - instruction	720,542	-	-	-	24,548	74,266	819,356	
School administration	293,633	-	-	-	-	-	293,633	
School administration support services	233,046	-	-	-	-	-	233,046	
District administration	340,478	-	-	-	-	-	340,478	
District administration support services	243,131	4,466	-	11,027	-	39,838	298,462	
Operations and maintenance of plant	1,246,169	-	-	-	-	-	1,246,169	
Student activities	399,363	-	-	-	-	223,273	622,636	
Student transportation - to and from school	-	-	-	-	-	219,643	219,643	
Food service	-	-	514,833	-	-	-	514,833	
Expendable trust	-	-	-	-	-	3,800	3,800	
Construction and facilities acquisition	-	-	-	-	311,009	-	311,009	
<b>Total Expenditures</b>	<b>8,442,264</b>	<b>96,747</b>	<b>514,833</b>	<b>238,853</b>	<b>335,557</b>	<b>1,360,495</b>	<b>10,988,749</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(45,517)</b>	<b>-</b>	<b>88,371</b>	<b>-</b>	<b>(12,154)</b>	<b>(44,613)</b>	<b>(13,913)</b>	
<b>Other Financing Sources (Uses)</b>								
Transfers in	-	-	-	-	80,000	20,000	100,000	
Transfers out	(100,000)	-	-	-	-	-	(100,000)	
<b>Net Other Financing Sources (Uses)</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,000</b>	<b>20,000</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>(145,517)</b>	<b>-</b>	<b>88,371</b>	<b>-</b>	<b>67,846</b>	<b>(24,613)</b>	<b>(13,913)</b>	
<b>Fund Balances, beginning</b>	<b>1,626,647</b>	<b>-</b>	<b>462,919</b>	<b>-</b>	<b>675,431</b>	<b>285,114</b>	<b>3,050,111</b>	
<b>Fund Balances, end of year</b>	<b>\$ 1,481,130</b>	<b>\$ -</b>	<b>\$ 551,290</b>	<b>\$ -</b>	<b>\$ 743,277</b>	<b>\$ 260,501</b>	<b>\$ 3,036,198</b>	

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, 2022**

Net change in fund balances - total governmental funds \$ (13,913)

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	\$ 143,880	
Depreciation expense	(263,392)	
		(119,512)

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	(426,271)	
Decrease in net other postemployment benefits liability/assets and related deferred outflows and inflows of resources	1,698,828	
		1,272,557

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.

(14,305)

**Change in Net Position of Governmental Activities \$ 1,124,827**

*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, 2022**

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**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**

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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.

*CCDP Health & Wellness Grant Safely Special Revenue Fund* accounts for revenue and expenditures to improving student health and academic achievement through nutrition, physical activity and the management of chronic conditions in schools.

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

*Title I-C Migrant Grant Special Revenue Fund* accounts for revenue and expenditures to ensure that all migratory children reach challenging academic standards and graduate with a high school diploma.

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**

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***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**

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***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**

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*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**

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***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, 2022 are insured or covered by a tri-party collateralization agreement.

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

**Notes to Basic Financial Statements**

**3. Receivables**

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

**4. Interfund Receivables, Payables, and Transfers**

A schedule of interfund balances and transfers for the year ended June 30, 2022, follows:

***Due to Other Funds:***

To the General Fund from:		
CCDP Health and Wellness Grant Safety Special Revenue Fund for short-term advances	\$	35,401
Title I-C Migrant Special Revenue Fund for short-term advances		126,967
<b>Total Due to Other Funds</b>	<b>\$</b>	<b>162,368</b>

***Transfers to Other Funds:***

From the General Fund to:		
Capital Project Funds for capital advances	\$	80,000
Nonmajor governmental funds for operating subsidies		20,000
<b>Total From the General Fund</b>		<b>100,000</b>
<b>Total Transfers to Other Funds</b>	<b>\$</b>	<b>100,000</b>

**5. Capital Assets**

Capital asset activity for the year ended June 30, 2022 was as follows:

<i>Governmental Activities</i>	Balance July 1, 2021	Additions	Deductions	Balance June 30, 2022
Assets being depreciated:				
Equipment and vehicles	\$ 1,666,001	\$ 143,880	\$ (37,215)	\$ 1,772,666
Building improvements	2,759,670	-	(25,290)	2,734,380
Total assets being depreciated	4,425,671	143,880	(62,505)	4,507,046
Accumulated depreciation	(2,018,276)	(263,392)	62,505	(2,219,163)
<b>Total Governmental Capital Assets Net of Depreciation</b>	<b>\$ 2,407,395</b>	<b>\$ (119,512)</b>	<b>\$ -</b>	<b>\$ 2,287,883</b>

**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, 2022:

Instruction	\$ 37,454
District administration - support services	4,753
Operations and maintenance of plant	102,602
Student activities	2,159
Food service	116,424
<b>Total Depreciation Allocated to Governmental Functions</b>	<b>\$ 263,392</b>

**6. Noncurrent Liabilities**

The following schedule shows the changes in accrued leave for the year ended June 30, 2022.

	Balance July 1, 2021	Additions	Reductions	Balance June 30, 2022	Due Within One Year
Accrued leave	\$ 48,745	\$ 19,571	\$ (5,266)	\$ 63,050	\$ 63,050

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

**7. Pension and Other Postemployment Benefits Plans**

**(a) Defined Benefit (DB) Pension Plan**

**General Information About the Plan**

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. 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 <https://drb.alaska.gov/docs/reports/>. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

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

**Notes to Basic Financial Statements**

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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.

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.

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***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.

*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, 2022 were determined in the June 30, 2020 actuarial valuations. The District's contribution rates for the 2022 fiscal year were as follows:

<i>PERS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	15.54%	26.99%	8.11%
Postemployment healthcare (ARHCT)	6.46%	3.12%	-%
<b>Total Contribution Rates</b>	<b>22.00%</b>	<b>30.11%</b>	<b>8.11%</b>

<i>TRS</i>	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	6.06%	28.87%	19.29%
Postemployment healthcare (ARHCT)	6.50%	2.98%	-%
<b>Total Contribution Rates</b>	<b>12.56%</b>	<b>31.85%</b>	<b>19.29%</b>

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In 2022, the District was credited with the following contributions to the pension plans:

	Measurement Period July 1, 2020 to June 30, 2021	District Fiscal Year July 1, 2021 to June 30, 2022
<i>PERS</i>		
Employer contributions (including DBUL)	\$ 116,943	\$ 124,863
Nonemployer contributions (on-behalf)	93,864	92,935
<b>Total Contributions</b>	<b>\$ 210,807</b>	<b>\$ 217,798</b>

	Measurement Period July 1, 2020 to June 30, 2021	District Fiscal Year July 1, 2021 to June 30, 2022
<i>TRS</i>		
Employer contributions (including DBUL)	\$ 136,269	\$ 130,013
Nonemployer contributions (on-behalf)	601,793	600,369
<b>Total Contributions</b>	<b>\$ 738,062</b>	<b>\$ 730,382</b>

In addition, employee contributions to the Plans totaled \$18,495 for PERS and \$132,257 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, 2022, 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	\$ 1,532,304	\$ 1,795,942
State's proportionate share of NPL associated with the District	210,103	1,524,499
<b>Total Net Pension Liability</b>	<b>\$ 1,742,407</b>	<b>\$ 3,320,441</b>

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 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, 2021 measurement date, the District's proportion for PERS was 0.04177 percent, which was an increase of 0.00691 percent from its proportion measured as of June 30, 2020. At the June 30, 2021 measurement date, the District's proportion for TRS was 0.22563 percent, which was an increase of 0.06250 percent from its proportion measured as of June 30, 2020.

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For the year ended June 30, 2022, the District recognized pension expense of \$398,892 for PERS and \$346,659 for TRS. In addition, the District recognized on-behalf revenue of \$301 and (\$195,189) for support provided by the State for PERS and TRS, respectively. At June 30, 2022, 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	\$ -	\$ (6,788)
Net difference between projected and actual earnings on pension plan investments	-	(604,260)
Changes in proportion and differences between District contributions and proportionate share of contributions	49,278	-
District contributions subsequent to the measurement date	124,863	-
<b>Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</b>	<b>\$ 174,141</b>	<b>\$ (611,048)</b>

<i>TRS</i>	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ (17,266)
Net difference between projected and actual earnings on pension plan investments	-	(1,854,125)
Changes in proportion and differences between District contributions and proportionate share of contributions	219,076	-
District contributions subsequent to the measurement date	130,013	-
<b>Total Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</b>	<b>\$ 349,089</b>	<b>\$ (1,871,391)</b>

The \$124,863 for PERS and \$130,013 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 ending June 30, 2023. 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>
2023	\$ (97,932)	\$ (228,196)
2024	(138,412)	(422,845)
2025	(149,724)	(459,606)
2026	(175,702)	(541,668)
<b>Total Amortization</b>	<b>\$ (561,770)</b>	<b>\$ (1,652,315)</b>

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***Actuarial Assumptions***

The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the actuarial assumptions listed below, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021:

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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, 2021 measurement date were allocated to employers based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions for the Plan for the fiscal years 2023 to 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 employee 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 healthy 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 white-collar healthy 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).

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The actuarial assumptions used in the June 30, 2020 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, resulting in changes in actuarial assumptions effective for the June 30, 2018 actuarial valuation adopted by the Board to better reflect expected experience. The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 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.

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***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 2.50%, for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Broad domestic equity	28%	6.63%
Global equity (non-U.S.)	19%	5.41%
Aggregate bonds	22%	0.76%
Opportunistic	6%	4.39%
Real assets	13%	3.16%
Private equity	12%	9.29%
Cash equivalents	-%	0.13%

***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.

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***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	0.04177%	\$ 2,269,556	\$ 1,532,304	\$ 912,918

<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	0.22563%	\$ 4,654,127	\$ 1,795,942	\$ 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 <https://drb.alaska.gov/docs/reports/>.

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.

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**Notes to Basic Financial Statements**

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***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, 2022 to cover a portion of the District's employer match contributions. For the year ended June 30, 2022, forfeitures reduced pension expense by \$12,147.

***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, 2022, 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, 2022 were \$45,432 and \$72,691, respectively. The District and employee contributions to TRS for pensions for the year ended June 30, 2022 were \$133,996 and \$153,198, 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 <https://drb.alaska.gov/docs/reports/>.

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***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, 2022 were as follows:

	PERS	TRS
Alaska Retiree Healthcare Trust	6.46%	6.50%
Retiree Medical Plan	1.07%	0.83%
Occupational Death and Disability Benefits	0.31%	0.08%
<b>Total Contribution Rates</b>	<b>7.84%</b>	<b>7.41%</b>

In 2022, the District was credited with the following contributions to the OPEB plans:

	Measurement Period July 1, 2020 to June 30, 2021	District Fiscal Year July 1, 2021 to June 30, 2022
<i>PERS</i>		
Employer contributions - ARHCT	\$ 19,745	\$ 14,836
Employer contributions - RMP	10,449	9,722
Employer contributions - ODD	2,551	2,817
<b>Total Contributions</b>	<b>\$ 32,745</b>	<b>\$ 27,375</b>

	Measurement Period July 1, 2020 to June 30, 2021	District Fiscal Year July 1, 2021 to June 30, 2022
<i>TRS</i>		
Employer contributions - ARHCT	\$ 127,502	\$ 99,385
Employer contributions - RMP	16,096	15,888
Employer contributions - ODD	1,385	1,532
<b>Total Contributions</b>	<b>\$ 144,983</b>	<b>\$ 116,805</b>

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

At June 30, 2022, the District reported an asset for its proportionate share of the 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 NOA - ARHCT	\$ 1,071,645	\$ 2,720,041
District's proportionate share of NOA - RMP	15,112	76,651
District's proportionate share of NOA - ODD	21,074	23,313
<b>Total District's Proportionate Share of NOA</b>	<b>\$ 1,107,831</b>	<b>\$ 2,820,005</b>
State's proportionate share of the ARHCT NOA associated with the District	143,261	2,127,608
<b>Total Net OPEB Assets</b>	<b>\$ 1,251,092</b>	<b>\$ 4,947,613</b>

The total OPEB liabilities for the June 30, 2021 measurement date was determined by an actuarial valuation as of June 30, 2020 rolled forward to June 30, 2021 to calculate the net OPEB assets as of that date. The District's proportion of the net OPEB 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.

<i>PERS</i>	June 30, 2020 Measurement Date Employer Proportion	June 30, 2021 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB assets:			
ARHCT	0.03481%	0.04177%	0.00696 %
RMP	0.06037%	0.05630%	(0.00407)%
ODD	0.04836%	0.04782%	(0.00054)%

<i>TRS</i>	June 30, 2020 Measurement Date Employer Proportion	June 30, 2021 Measurement Date Employer Proportion	Change
District's proportionate share of the net OPEB assets:			
ARHCT	0.16266%	0.23395%	0.07129%
RMP	0.31325%	0.38173%	0.06848%
ODD	0.31221%	0.38249%	0.07028%

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For the year ended June 30, 2022, the District recognized OPEB expense of \$(404,665) for PERS and \$(1,356,224) for TRS. Of these amounts, \$(49,706) for PERS and \$(616,383) 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:

<b>PERS</b>	OPEB expense	On-behalf revenue
ARHCT	\$ (421,946)	\$ (49,706)
RMP	14,601	-
ODD	2,680	-
<b>Total</b>	<b>\$ (404,665)</b>	<b>\$ (49,706)</b>

<b>TRS</b>	OPEB expense	On-behalf revenue
ARHCT	\$ (1,372,391)	\$ (616,383)
RMP	16,213	-
ODD	(46)	-
<b>Total</b>	<b>\$ (1,356,224)</b>	<b>\$ (616,383)</b>

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB plans from the following sources:

<b>PERS</b>	ARHCT	RMP	ODD	Total
<b>Deferred Outflows of Resources:</b>				
Difference between expected and actual experience	\$ -	\$ 1,124	\$ -	\$ 1,124
Changes in assumptions	-	4,697	-	4,697
Changes in proportion and differences between District contributions and proportionate share of contributions	-	178	1,556	1,734
District contributions subsequent to the measurement date	14,836	9,722	2,817	27,375
<b>Total Deferred Outflows of Resources Related to OPEB Plans</b>	<b>\$ 14,836</b>	<b>\$ 15,721</b>	<b>\$ 4,373</b>	<b>\$ 34,930</b>

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<i>PERS</i>	ARHCT	RMP	ODD	Total
Deferred Inflows of Resources:				
Difference between expected and actual experience	\$ (11,254)	\$ (719)	\$ (5,756)	\$ (17,729)
Changes in assumptions	(40,498)	(8,981)	(160)	(49,639)
Difference between projected and actual investment earnings	(501,472)	(13,520)	(3,379)	(518,371)
Changes in proportion and differences between District contributions and proportionate share of contributions	(9,479)	(870)	(558)	(10,907)
<b>Total Deferred Inflows of Resources Related to OPEB Plans</b>	<b>\$ (562,703)</b>	<b>\$ (24,090)</b>	<b>\$ (9,853)</b>	<b>\$ (596,646)</b>

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 assets in the year ending June 30, 2023. 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,				
2023	\$ (178,710)	\$ (3,818)	\$ (1,627)	\$ (184,155)
2024	(115,487)	(3,824)	(1,625)	(120,936)
2025	(124,009)	(3,961)	(1,660)	(129,630)
2026	(144,497)	(4,392)	(1,773)	(150,662)
2027	-	(621)	(772)	(1,393)
Thereafter	-	(1,475)	(840)	(2,315)
<b>Total Amortization</b>	<b>\$ (562,703)</b>	<b>\$ (18,091)</b>	<b>\$ (8,297)</b>	<b>\$ (589,091)</b>

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At June 30, 2022, 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
<b>Deferred Outflows of Resources:</b>				
Difference between expected and actual experience	\$ -	\$ 14,709	\$ -	\$ 14,709
Changes in assumptions	-	5,207	-	5,207
Changes in proportion and differences between District contributions and proportionate share of contributions	-	1,390	1,370	2,760
District contributions subsequent to the measurement date	99,385	15,888	1,532	116,805
<b>Total Deferred Outflows of Resources Related to OPEB Plans</b>	<b>\$ 99,385</b>	<b>\$ 37,194</b>	<b>\$ 2,902</b>	<b>\$ 139,481</b>

<i>TRS</i>	ARHCT	RMP	ODD	Total
<b>Deferred Inflows of Resources:</b>				
Difference between expected and actual experience	\$ (19,092)	\$ (2,482)	\$ (2,735)	\$ (24,309)
Changes in assumptions	(78,529)	(28,356)	(13)	(106,898)
Difference between projected and actual investment earnings	(1,063,516)	(30,143)	(2,986)	(1,096,645)
Changes in proportion and differences between District contributions and proportionate share of contributions	(49,121)	(5,762)	(4,534)	(59,417)
<b>Total Deferred Inflows of Resources Related to OPEB Plans</b>	<b>\$ (1,210,258)</b>	<b>\$ (66,743)</b>	<b>\$ (10,268)</b>	<b>\$ (1,287,269)</b>

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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 assets in the year ending June 30, 2023. 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
<hr/> Year Ending June 30,				
2023	\$ (395,749)	\$ (9,366)	\$ (1,509)	\$ (406,624)
2024	(245,005)	(9,379)	(1,503)	(255,887)
2025	(263,082)	(9,731)	(1,540)	(274,353)
2026	(306,422)	(10,774)	(1,647)	(318,843)
2027	-	(2,277)	(803)	(3,080)
Thereafter	-	(3,910)	(1,896)	(5,806)
<hr/>				
<b>Total Amortization</b>	<b>\$ (1,210,258)</b>	<b>\$ (45,437)</b>	<b>\$ (8,898)</b>	<b>\$ (1,264,593)</b>

***Actuarial Assumptions***

The total OPEB liability for each plan for the measurement period ended June 30, 2021 was determined by actuarial valuations as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, and rolled forward to the measurement date of June 30, 2021:

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, 2021 measurement date were allocated to employers based on the ratio of the present value of projected future contributions for each employer to the total present value of projected future contributions to the Plan for fiscal years 2023 to 2039.
Investment rate of return	7.38%, net of postemployment healthcare plan investment expenses. This is based on an average inflation rate of 2.50% and a real rate of return of 4.88%.

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

**Notes to Basic Financial Statements**

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Healthcare cost trend rates	Pre-65 medical: 6.5% grading down to 4.5% Post-65 medical: 5.4% grading down to 4.5% Prescription drug: 7.5% grading down to 4.5% EGWP: 7.5% grading down to 4.5%
Mortality (ARHCT, RMP and ODD Plans)	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 white-collar employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement. Post-commencement mortality rates were based on 91% of the male rates and 96% of the female rates of the RP-2014 healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (PERS); and 93% of the male rates and 90% of the female rates of the RP-2014 white-collar healthy annuitant table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement (TRS). The rates for pre-commencement mortality were 100% of the RP-2014 employee table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.
(ODD Plan)	Deaths are assumed to be occupational 40% of the time (PERS) and 15% of the time (TRS). Disability mortality in accordance with the RP-2014 Disabled Table, benefit-weighted, rolled back to 2006, and projected with MP-2017 generational improvement.
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.

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The actuarial assumptions used in the June 30, 2020 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions effective for the June 30, 2018 actuarial valuation adopted by the Board to better reflect expected experience. The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. Retired member contributions were updated to reflect the 5% decrease from calendar year (CY) 20 and CY 21.
3. 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.

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

**Notes to Basic Financial Statements**

***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 2.50% for each major asset class included in the OPEB plan's target asset allocation as of June 30, 2021 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	28%	6.63%
Global equity (non-U.S.)	19%	5.41%
Aggregate bonds	22%	0.76%
Opportunistic	6%	4.39%
Real assets	13%	3.16%
Private equity	12%	9.29%
Cash equivalents	-%	0.13%

***Discount Rate***

The discount rate used to measure the total OPEB liability for each plan as of June 30, 2021 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.

***Sensitivity of the Net OPEB Asset to Changes in the Discount Rate***

The following presents the District's proportionate share of the net OPEB 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 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>	<i>Proportional Share</i>	<i>1% Decrease (6.38%)</i>	<i>Current Discount Rate (7.38%)</i>	<i>1% Increase (8.38%)</i>
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.04177%	\$ (700,840)	\$ (1,071,645)	\$ (1,379,571)
RMP	0.05630%	\$ 9,863	\$ (15,112)	\$ (33,976)
ODD	0.04782%	\$ (20,180)	\$ (21,074)	\$ (21,787)

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

**Notes to Basic Financial Statements**

<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	0.23395%	\$ (1,959,872)	\$ (2,720,041)	\$ (3,348,976)
RMP	0.38173%	\$ (28,305)	\$ (76,651)	\$ (112,813)
ODD	0.38249%	\$ (23,370)	\$ (23,313)	\$ (23,286)

***Sensitivity of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rates***

The following presents the District's proportionate share of the net OPEB asset calculated using the healthcare cost trend rates as summarized in the 2020 actuarial valuation reports as well as what the District's proportionate share of the respective plan's net OPEB 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	0.04177%	\$ (1,415,617)	\$ (1,071,645)	\$ (656,559)
RMP	0.05630%	\$ (36,676)	\$ (15,112)	\$ 14,270
ODD	0.04782%	\$ n/a	\$ n/a	\$ n/a

<i>TERS</i>	Proportional Share	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability (asset):				
ARHCT	0.23395%	\$ (3,419,674)	\$ (2,720,041)	\$ (1,872,276)
RMP	0.38173%	\$ (117,687)	\$ (76,651)	\$ (20,258)
ODD	0.38249%	\$ 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.

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

**Notes to Basic Financial Statements**

***(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, 2021, for actual remittance, this amount is calculated as a flat rate for each full-time or part-time employee per pay period and approximates \$2,168 per year for each full-time employee, and \$1.39 per hour for part-time employees.

***Annual Postemployment Healthcare Cost***

In fiscal year 2022, the District contributed \$53,853 in DC OPEB costs to PERS and \$52,403 in DC OPEB costs to TRS. These amounts have been recognized as expense/expenditures.

The aggregate amounts of the liabilities, assets, deferred outflows of resources, deferred inflows of resources and expense for the plans listed above are shown below:

<b>Pension Plan</b>	<b>PERS</b>	<b>TRS</b>	<b>Total</b>
Deferred Outflows of Resources	\$ 174,141	\$ 349,089	\$ 523,230
Net Pension Liability	(1,532,304)	(1,795,942)	(3,328,246)
Deferred Inflows of Resources	(611,048)	(1,871,391)	(2,482,439)
Net Pension Expense	398,892	346,659	745,551
<hr/>			
<b>OPEB Plan</b>	<b>PERS</b>	<b>TRS</b>	<b>Total</b>
Deferred Outflows of Resources	\$ 34,930	\$ 139,481	\$ 174,411
Net OPEB Assets	1,107,831	2,820,005	3,927,836
Deferred Inflows of Resources	(596,646)	(1,287,269)	(1,883,915)
Net OPEB Expense	(404,665)	(1,356,224)	(1,760,889)

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**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
<b>Nonspendable:</b>					
Prepaid items	\$ 325,005	\$ -	\$ -	\$ -	\$ 325,005
Inventory	-	19,247	-	-	19,247
<b>Total nonspendable</b>	<b>325,005</b>	<b>19,247</b>	<b>-</b>	<b>-</b>	<b>344,252</b>
<b>Restricted:</b>					
Scholarship funds	-	-	-	70,870	70,870
<b>Assigned:</b>					
Student transportation	-	-	-	46,649	46,649
Student activities	-	-	-	142,982	142,982
Food Service	-	532,043	-	-	532,043
Capital projects	-	-	743,277	-	743,277
<b>Total assigned</b>	<b>-</b>	<b>532,043</b>	<b>743,277</b>	<b>189,631</b>	<b>1,464,951</b>
<b>Unassigned</b>	<b>1,156,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,156,125</b>
<b>Total Fund Balances</b>	<b>\$ 1,481,130</b>	<b>\$ 551,290</b>	<b>\$ 743,277</b>	<b>\$ 260,501</b>	<b>\$ 3,036,198</b>

**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**

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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 and the risks to the international community as the virus spread globally beyond its point of origin. In March 2020, the WHO classified the coronavirus as a pandemic, based on the rapid increase in exposure globally.

*CARES Act and American Rescue Plan*

On March 27, 2020, President Trump signed into law the “Coronavirus Aid, Relief and Economic Security (CARES) Act.” See Schedule of Expenditures of Federal Awards for expenditures and award amount at the end of June 30, 2022.

**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 for 2022 reporting:

*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. This does not impact the District in FY22.

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

**Notes to Basic Financial Statements**

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*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. This does not impact the District in FY22.

*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. This does not impact the District in FY22.

*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). This does not impact the District in FY22.

*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 enhances 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. This does not impact the District in FY22.

*GASB Statement No. 98 - The Annual Comprehensive Financial Report* - Effective for year-end June 30, 2022. Earlier application is encouraged. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This does not impact the District in FY22. The GASB has issued several new accounting standards with upcoming implementation dates (effective dates adjusted for the issuance of GASB Statement No. 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. 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.

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

**Notes to Basic Financial Statements**

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*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. 99 - Omnibus 2022* - Provisions of this Statement related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, classification of certain provisions in Statement No. 34, as amended, and terminology updates related to Statement No. 53 and Statement No. 63 are effective upon issuance. The effective date for the provisions of this Statement related to leases, PPPs, and SBITAs are to be implemented for year-end June 30, 2023. The effective date for the provisions of this Statement related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement No. 53, are to be implemented for year-end June 30, 2024.

*GASB Statement No. 100 - Accounting Changes and Error Corrections* - an amendment of GASB Statement No. 62 - Effective for year-end June 30, 2024. Earlier application is encouraged. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

*GASB Statement No. 101 - Compensated Absences* - Effective for year-end June 30, 2025. Earlier application is encouraged. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

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## Required Supplementary Information

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**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, 2022</i>	Budget		Actual	Variance
	Original	Final		With Final Budget
<b>Revenues</b>				
Local sources	\$ 1,978,834	\$ 1,993,534	\$ 2,010,603	\$ 17,069
State of Alaska	6,476,883	6,476,883	6,386,144	(90,739)
<b>Total Revenues</b>	<b>8,455,717</b>	<b>8,470,417</b>	<b>8,396,747</b>	<b>(73,670)</b>
<b>Expenditures</b>				
Instruction	3,835,024	3,787,641	3,550,966	236,675
Special education instruction	1,352,991	1,329,847	1,135,484	194,363
Support services - students	343,453	265,831	279,452	(13,621)
Support services - instruction	726,726	711,483	720,542	(9,059)
School administration	307,321	307,321	293,633	13,688
School administration support services	233,199	227,620	233,046	(5,426)
District administration	344,022	344,022	340,478	3,544
District administration support services	273,573	267,522	243,131	24,391
Operations and maintenance of plant	1,138,168	1,270,868	1,246,169	24,699
Student activities	404,903	361,200	399,363	(38,163)
<b>Total Expenditures</b>	<b>8,959,380</b>	<b>8,873,355</b>	<b>8,442,264</b>	<b>431,091</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(503,663)</b>	<b>(402,938)</b>	<b>(45,517)</b>	<b>357,421</b>
<b>Other Financing Sources - transfers out</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (503,663)</b>	<b>\$ (402,938)</b>	<b>(145,517)</b>	<b>\$ 257,421</b>
<b>Fund Balance, beginning of year</b>			<b>1,626,647</b>	
<b>Fund Balance, end of year</b>			<b>\$ 1,481,130</b>	

*See accompanying notes to Required Supplementary Information.*

**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, 2022</i>	Original and Final Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal sources	\$ 96,747	\$ 96,747	\$ -
<b>Expenditures</b>			
Support services - students	92,281	92,281	-
District administration support services	4,466	4,466	-
<b>Total Expenditures</b>	<b>96,747</b>	<b>96,747</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

*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, 2022</i>	Original and Final Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Local sources	\$ 1,760	\$ 1,760	\$ -
Federal sources	601,444	601,444	-
<b>Total Revenues</b>	603,204	603,204	-
<b>Expenditures</b>			
Food service	514,833	514,833	-
<b>Net Change in Fund Balance</b>	<u>\$ 88,371</u>	88,371	<u>\$ -</u>
Fund Balance, beginning of year		<u>462,919</u>	
Fund Balance, end of year		<u>\$ 551,290</u>	

*See accompanying notes to Required Supplementary Information.*

**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, 2022</i>	Original and Final Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal sources	\$ 238,853	\$ 238,853	\$ -
<b>Expenditures</b>			
Support services - students	227,826	227,826	-
District administration support services	11,027	11,027	-
<b>Total Expenditures</b>	<b>238,853</b>	<b>238,853</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

*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>	2022	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.04177%	0.03486%	0.03210%	0.03887%	0.03841%	0.04741%	0.04618%	0.02358%
District's Proportionate Share of the Net Pension Liability	\$ 1,532,304	\$ 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	210,103	853,778	697,437	557,581	740,885	336,853	600,616	1,043,293
<b>Total Net Pension Liability</b>	<b>\$ 1,742,407</b>	<b>\$ 2,910,875</b>	<b>\$ 2,454,418</b>	<b>\$ 2,489,201</b>	<b>\$ 2,726,457</b>	<b>\$ 2,986,607</b>	<b>\$ 2,840,551</b>	<b>\$ 2,142,947</b>
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	2,142,947
District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	141.61%	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	76.46%	61.61%	63.42%	65.19%	63.37%	59.55%	63.96%	63.37%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 124,863	\$ 116,943	\$ 108,668	\$ 117,591	\$ 129,522	\$ 110,025	\$ 97,320	\$ 97,419
Contributions Relative to the Contractually Required Contribution	124,863	116,943	108,668	117,591	129,522	110,025	97,320	97,419
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	1,138,284	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	10.97%	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)**

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

Years Ended June 30,	ARHCT				
	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.04177%	0.03481%	0.03222%	0.03882%	0.03844%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (1,071,645)	\$ 157,649	\$ 47,808	\$ 398,362	\$ 324,763
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(143,261)	(65,482)	18,961	115,881	121,512
<b>Total Net OPEB Liability (Asset)</b>	<b>\$ (1,214,906)</b>	<b>\$ 92,167</b>	<b>\$ 66,769</b>	<b>\$ 514,243</b>	<b>\$ 446,275</b>
District's Covered Payroll	259,286	328,573	364,023	416,856	\$441,738
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-413.31%	47.98%	13.13%	95.56%	73.52%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	135.54%	106.15%	98.13%	88.12%	89.68%

**Schedule of the District's Contributions**

Years Ended June 30,	ARHCT				
	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 14,836	\$ 19,745	\$ 43,334	\$ 42,417	\$ 36,876
Contributions Relative to the Contractually Required Contribution	14,836	19,745	43,334	42,417	36,876
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	229,650	259,286	328,573	364,023	416,856
Contributions as a Percentage of Covered Payroll	6.460%	7.615%	13.19%	11.65%	8.85%

*See accompanying notes to Required Supplementary Information.*

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

**Public Employees' Retirement System - OPEB RMP Plan**

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

<i>Years Ended June 30,</i>	RMP				
	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.05630%	0.06037%	0.06206%	0.06525%	0.06164%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (15,112)	\$ 4,282	\$ 14,848	\$ 8,303	\$ 3,215
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	-	-	-	-	-
<b>Total Net OPEB Liability (Asset)</b>	<b>\$ (15,112)</b>	<b>\$ 4,282</b>	<b>\$ 14,848</b>	<b>\$ 8,303</b>	<b>\$ 3,215</b>
District's Covered Payroll	822,747	815,772	774,848	695,028	679,402
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-1.84%	0.52%	1.92%	1.19%	0.47%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	115.10%	95.23%	83.17%	88.71%	93.98%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	RMP				
	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 9,722	\$ 10,449	\$ 10,768	\$ 7,283	\$ 7,159
Contributions Relative to the Contractually Required Contribution	9,722	10,449	10,768	7,283	7,159
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	908,634	822,747	815,772	774,848	695,028
Contributions as a Percentage of Covered Payroll	1.070%	1.270%	1.32%	0.94%	1.03%

*See accompanying notes to Required Supplementary Information.*

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

**Public Employees' Retirement System - OPEB ODD Plan**

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

<i>Years Ended June 30,</i>	ODD				
	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.04782%	0.04836%	0.04934%	0.06525%	0.06164%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (21,074)	\$ (13,184)	\$ (11,963)	\$ (12,672)	\$ (8,746)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	-	-	-	-	-
<b>Total Net OPEB Liability (Asset)</b>	<b>\$ (21,074)</b>	<b>\$ (13,184)</b>	<b>\$ (11,963)</b>	<b>\$ (12,672)</b>	<b>\$ (8,746)</b>
District's Covered Payroll	822,747	815,772	774,848	695,028	679,402
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-2.56%	-1.62%	-1.54%	-1.82%	-1.29%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	374.22%	283.80%	297.43%	270.62%	212.97%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	ODD				
	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 2,817	\$ 2,551	\$ 2,121	\$ 2,015	\$ 1,112
Contributions Relative to the Contractually Required Contribution	2,817	2,551	2,121	2,015	1,112
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	-
District's Covered Payroll	908,634	822,747	815,772	774,848	695,028
Contributions as a Percentage of Covered Payroll	0.310%	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 - Pension Plan**  
**Schedule of the District's Proportionate Share of the Net Pension Liability**

<i>Years Ended June 30,</i>	2022	2021	2020	2019	2018	2017	2016	2015
District's Proportion of the Net Pension Liability	0.22563%	0.16313%	0.17371%	0.17071%	0.16272%	0.18109%	0.16425%	0.07315%
District's Proportionate Share of the Net Pension Liability	\$ 1,795,942	\$ 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	1,524,499	5,757,512	4,816,886	4,860,590	5,755,371	4,912,845	4,890,196	10,803,531
<b>Total Net Pension Liability</b>	<b>\$ 3,320,441</b>	<b>\$ 9,074,041</b>	<b>\$ 8,071,669</b>	<b>\$ 8,128,521</b>	<b>\$ 9,053,084</b>	<b>\$ 9,047,770</b>	<b>\$ 7,945,991</b>	<b>\$ 12,997,200</b>
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	3,244,619
District's Proportionate Share of the Net Pension Liability as a Percentage of Payroll	50.22%	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	89.43%	72.81%	74.68%	74.09%	72.39%	68.40%	73.82%	55.70%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contributions	\$ 130,013	\$ 136,269	\$ 173,571	\$ 189,249	\$ 203,759	\$ 179,601	\$ 173,758	\$ 178,117
Contributions Relative to the Contractually Required Contribution	130,013	136,269	173,571	189,249	203,759	179,601	173,758	178,117
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	3,443,208	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	3.78%	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)**

**Teachers' Retirement System - OPEB ARHCT Plan**

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

<i>Years Ended June 30,</i>	ARHCT				
	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.23395%	0.16266%	0.17352%	0.17038%	0.16215%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (2,720,041)	\$ (581,896)	\$ (265,174)	\$ 529,775	\$ 298,239
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	(2,127,608)	(1,014,515)	(394,714)	789,954	523,636
<b>Total Net OPEB Liability (Asset)</b>	<b>\$ (4,847,649)</b>	<b>\$ (1,596,411)</b>	<b>\$ (659,888)</b>	<b>\$ 1,319,729</b>	<b>\$ 821,875</b>
District's Covered Payroll	1,845,170	2,038,572	2,155,827	2,266,865	2,384,326
District's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Payroll	-147.41%	-28.54%	-12.30%	23.37%	12.51%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	145.41%	113.78%	105.50%	90.23%	93.75%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	ARHCT				
	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 99,385	\$ 127,502	\$ 97,918	\$ 92,990	\$ 100,684
Contributions Relative to the Contractually Required Contribution	99,385	127,502	97,918	92,990	100,684
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	1,528,983	1,845,170	2,038,572	2,155,827	2,266,865
Contributions as a Percentage of Covered Payroll	6.500%	6.910%	4.80%	4.31%	4.44%

*See accompanying notes to Required Supplementary Information.*

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

**Teachers' Retirement System - OPEB RMP Plan**

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

<i>Years Ended June 30,</i>	RMP				
	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.38173%	0.31325%	0.31674%	0.34303%	0.23388%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (76,651)	\$ (30,902)	\$ (12,150)	\$ (10,970)	\$ (11,086)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	-	-	-	-	-
<b>Total Net OPEB Liability (Asset)</b>	<b>\$ (76,651)</b>	<b>\$ (30,902)</b>	<b>\$ (12,150)</b>	<b>\$ (10,970)</b>	<b>\$ (11,086)</b>
District's Covered Payroll	1,730,751	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	-4.43%	-2.41%	-0.98%	-1.02%	-1.20%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	142.54%	125.59%	110.03%	109.56%	118.16%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	RMP				
	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 15,888	\$ 16,096	\$ 13,975	\$ 9,771	\$ 9,784
Contributions Relative to the Contractually Required Contribution	15,888	16,096	13,975	9,771	9,784
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	1,917,224	1,730,751	1,282,108	1,236,874	1,075,117
Contributions as a Percentage of Covered Payroll	0.829%	0.930%	1.09%	0.79%	0.91%

*See accompanying notes to Required Supplementary Information.*

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

**Teachers' Retirement System - OPEB ODD Plan**

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

<i>Years Ended June 30,</i>	ODD				
	2022	2021	2020	2019	2018
District's Proportion of the Net OPEB Liability (Asset)	0.38249%	0.31221%	0.31703%	0.34303%	0.23388%
District's Proportionate Share of the Net OPEB Liability (Asset)	\$ (23,313)	\$ (13,441)	\$ (12,748)	\$ (12,027)	\$ (7,643)
State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	-	-	-	-	-
<b>Total Net OPEB Liability (Asset)</b>	<b>\$ (23,313)</b>	<b>\$ (13,441)</b>	<b>\$ (12,748)</b>	<b>\$ (12,027)</b>	<b>\$ (7,643)</b>
District's Covered Payroll	1,730,751	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	-1.35%	-1.05%	-1.03%	-1.12%	-0.83%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	1254.36%	931.08%	1409.77%	1304.81%	1342.59%

**Schedule of the District's Contributions**

<i>Years Ended June 30,</i>	ODD				
	2022	2021	2020	2019	2018
Contractually Required Contributions	\$ 1,532	\$ 1,385	\$ 1,026	\$ 990	\$ -
Contributions Relative to the Contractually Required Contribution	1,532	1,385	1,026	990	-
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	1,917,224	1,730,751	1,282,108	1,236,874	1,075,117
Contributions as a Percentage of Covered Payroll	0.080%	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, 2022**

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**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, 2022, the Plan measurement date is June 30, 2021.

*Changes in Assumptions:*

The actuarial assumptions used in the June 30, 2020 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, resulting in changes in actuarial assumptions effective for the June 30, 2018 actuarial valuation adopted by the Board to better reflect expected experience. The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 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 the District's 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, 2022**

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**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, 2022, the Plan measurement date is June 30, 2021.

*Changes in Assumptions:*

The actuarial assumptions used in the June 30, 2020 actuarial valuation were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017, resulting in changes in actuarial assumptions effective for the June 30, 2018 actuarial valuation adopted by the Board to better reflect expected experience. The assumptions used in the June 30, 2020 actuarial valuation are the same as those used in the June 30, 2019 valuation with the following exceptions:

1. Per capita claims costs were updated to reflect recent experience.
2. Retired member contributions were updated to reflect the 5% decrease from calendar year (CY) 20 to CY 21.
3. 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 the District's 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.

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**Additional Supplementary Information**

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**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, 2022</i>	Final Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Local sources:			
District appropriation	\$1,800,000	\$ 1,800,000	\$ -
E-rate	93,134	93,134	-
Student activity revenue	45,700	55,641	9,941
Interest income	700	566	(134)
Other	54,000	61,262	7,262
<b>Total local sources</b>	<b>1,993,534</b>	<b>2,010,603</b>	<b>17,069</b>
State of Alaska:			
TRS on-behalf	682,274	600,369	(81,905)
PERS on-behalf	103,846	92,935	(10,911)
Foundation	5,671,753	5,671,812	59
Other State revenue	19,010	21,028	2,018
<b>Total State of Alaska</b>	<b>6,476,883</b>	<b>6,386,144</b>	<b>(90,739)</b>
<b>Total Revenues</b>	<b>8,470,417</b>	<b>8,396,747</b>	<b>(73,670)</b>
<b>Expenditures</b>			
Instruction:			
Salaries:			
Certificated	2,158,200	1,975,260	182,940
Noncertificated	35,000	128,011	(93,011)
Employee benefits	1,379,941	1,270,450	109,491
Professional and technical services	-	(80)	80
Staff travel	1,500	328	1,172
Student travel	3,000	1,290	1,710
Other purchased services	-	(200)	200
Supplies, materials and media	200,000	166,447	33,553
Other expenditures	10,000	9,460	540
<b>Total instruction</b>	<b>3,787,641</b>	<b>3,550,966</b>	<b>236,675</b>
Special education instruction:			
Salaries:			
Certificated	371,655	352,734	18,921
Noncertificated	415,516	365,184	50,332
Employee benefits	538,676	407,597	131,079
Professional and technical services	-	2,097	(2,097)
Supplies, materials and media	4,000	7,872	(3,872)
<b>Total special education instruction</b>	<b>1,329,847</b>	<b>1,135,484</b>	<b>194,363</b>

**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, 2022</i>	Final Budget	Actual	Variance With Final Budget
<b>Expenditures, continued</b>			
Support services - students:			
Salaries:			
Certificated	\$ 149,164	\$ 148,164	\$ 1,000
Noncertificated	35,000	30,776	4,224
Employee benefits	77,667	96,605	(18,938)
Supplies, materials and media	4,000	3,907	93
<b>Total support services - students</b>	<b>265,831</b>	<b>279,452</b>	<b>(13,621)</b>
Support services - instruction:			
Salaries:			
Certificated	168,373	166,973	1,400
Noncertificated	58,000	46,080	11,920
Employee benefits	98,110	90,297	7,813
Professional and technical services	43,000	42,167	833
Utilities services	148,000	122,337	25,663
Other purchased services	66,000	64,178	1,822
Insurance and bond premiums	18,000	17,920	80
Supplies, materials and media	112,000	170,590	(58,590)
<b>Total support services - instruction</b>	<b>711,483</b>	<b>720,542</b>	<b>(9,059)</b>
School administration:			
Salaries - certificated	180,681	171,193	9,488
Employee benefits	119,440	115,077	4,363
Staff travel	2,000	593	1,407
Supplies, materials and media	4,000	6,770	(2,770)
Other expenditures	1,200	-	1,200
<b>Total school administration</b>	<b>307,321</b>	<b>293,633</b>	<b>13,688</b>
School administration support services:			
Salaries - noncertificated	120,000	121,467	(1,467)
Employee benefits	100,020	102,514	(2,494)
Utilities services	5,100	6,665	(1,565)
Supplies, materials and media	2,500	2,400	100
<b>Total school administration support services</b>	<b>227,620</b>	<b>233,046</b>	<b>(5,426)</b>

**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, 2022</i>	Final Budget	Actual	Variance With Final Budget
<b>Expenditures, continued</b>			
District administration:			
Salaries:			
Certificated	\$ 136,620	\$ 136,620	\$ -
Noncertificated	54,000	54,060	(60)
Employee benefits	98,802	96,474	2,328
Professional and technical services	15,000	17,572	(2,572)
Staff travel	8,000	4,775	3,225
Utilities services	1,100	1,360	(260)
Supplies, materials and media	12,000	16,127	(4,127)
Other expenditures	18,500	13,490	5,010
<b>Total district administration</b>	<b>344,022</b>	<b>340,478</b>	<b>3,544</b>
District administration support services:			
Salaries - noncertificated	105,812	100,812	5,000
Employee benefits	60,210	59,517	693
Professional and technical services	50,500	56,051	(5,551)
Staff travel	3,000	308	2,692
Insurance and bond premiums	63,000	70,543	(7,543)
Supplies, materials and media	1,000	803	197
Other expenditures	9,000	10,428	(1,428)
Indirect costs	(25,000)	(55,331)	30,331
<b>Total district administration support services</b>	<b>267,522</b>	<b>243,131</b>	<b>24,391</b>
Operations and maintenance of plant:			
Salaries - noncertificated	310,000	303,557	6,443
Employee benefits	163,768	159,672	4,096
Professional and technical services	18,000	18,214	(214)
Staff travel	3,000	1,729	1,271
Utilities services	71,000	68,040	2,960
Energy	468,000	471,247	(3,247)
Other purchased services	25,000	29,357	(4,357)
Insurance and bond premiums	88,000	87,961	39
Supplies, materials and media	119,100	101,804	17,296
Other expenditures	5,000	4,588	412
<b>Total operations and maintenance of plant</b>	<b>1,270,868</b>	<b>1,246,169</b>	<b>24,699</b>

**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, 2022</i>	Final Budget	Actual	Variance With Final Budget
<b>Expenditures, continued</b>			
Student activities:			
Salaries:			
Certificated	\$ 95,000	\$ 94,212	\$ 788
Noncertificated	50,000	49,004	996
Employee benefits	46,000	41,920	4,080
Staff travel	5,200	6,526	(1,326)
Student travel	135,000	177,447	(42,447)
Utilities services	3,000	1,032	1,968
Supplies, materials and media	20,000	21,240	(1,240)
Other expenditures	7,000	7,982	(982)
<b>Total student activities</b>	<b>361,200</b>	<b>399,363</b>	<b>(38,163)</b>
<b>Total Expenditures</b>	<b>8,873,355</b>	<b>8,442,264</b>	<b>431,091</b>
<b>Deficiency of Revenues Over Expenditures</b>	<b>(402,938)</b>	<b>(45,517)</b>	<b>357,421</b>
<b>Other Financing Sources -   transfers out</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>
<b>Net Change in Fund Balance</b>	<b><u>\$ (402,938)</u></b>	<b><u>(145,517)</u></b>	<b><u>\$ 257,421</u></b>
<b>Fund Balance, beginning of year</b>		<b><u>1,626,647</u></b>	
<b>Fund Balance, end of year</b>		<b><u>\$ 1,481,130</u></b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through State of Alaska	\$ 96,747	\$ 96,747	\$ -
<b>Expenditures</b>			
Support services - students:			
Salaries:			
Certificated	40,391	40,391	-
Noncertificated	4,450	4,450	-
Employee benefits	19,355	19,355	-
Supplies, materials and media	28,085	28,085	-
<b>Total support services - students</b>	<b>92,281</b>	<b>92,281</b>	<b>-</b>
District administration support services - indirect costs	4,466	4,466	-
<b>Total Expenditures</b>	<b>96,747</b>	<b>96,747</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Local sources	\$ 1,760	\$ 1,760	\$ -
Federal grants passed through the State of Alaska	601,444	601,444	-
<b>Total Revenues</b>	<b>603,204</b>	<b>603,204</b>	<b>-</b>
<b>Expenditures</b>			
Food service:			
Salaries - noncertificated	164,082	164,082	-
Employee benefits	89,060	89,060	-
Staff travel	731	731	-
Supplies, materials and media	257,691	257,691	-
Other purchased services	3,269	3,269	-
<b>Total Expenditures</b>	<b>514,833</b>	<b>514,833</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ 88,371</b>	<b>88,371</b>	<b>\$ -</b>
Fund Balance, beginning of year		462,919	
Fund Balance, end of year		<b>\$ 551,290</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 238,853	\$ 238,853	\$ -
<b>Expenditures</b>			
Support services - students:			
Salaries:			
Certificated	68,920	68,920	-
Noncertificated	46,829	46,829	-
Employee benefits	62,369	62,369	-
Professional and technical services	1,080	1,080	-
Staff travel	4,648	4,648	-
Student travel	8,297	8,297	-
Supplies, materials and media	25,892	25,892	-
Other expenditures	9,791	9,791	-
<b>Total support services - students</b>	<b>227,826</b>	<b>227,826</b>	<b>-</b>
District administration support services - indirect costs	11,027	11,027	-
<b>Total Expenditures</b>	<b>238,853</b>	<b>238,853</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

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

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**

<i>June 30, 2022</i>	Student Trans- portation	Title VI-B IDEA	Carl Perkins	Thru the Cultural Lens Grant	PHS English Language Arts Carr Grant	Kito Memorial Trust Scholarship	Erwin Memorial Trust Scholarship
<b>Assets</b>							
Cash and investments	\$ 46,649	\$ 35	\$ 28	\$ 25,173	\$ 1,089	\$ 11,865	\$ 10,433
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ 35	\$ 28	\$ -	\$ 22	\$ -	\$ -
Unearned revenue	-	-	-	25,173	1,067	-	-
<b>Total Liabilities</b>	-	35	28	25,173	1,089	-	-
<b>Fund Balances</b>							
Restricted	-	-	-	-	-	11,865	10,433
Assigned	46,649	-	-	-	-	-	-
<b>Total Fund Balances</b>	46,649	-	-	-	-	11,865	10,433
<b>Total Liabilities and Fund Balances</b>	\$ 46,649	\$ 35	\$ 28	\$ 25,173	\$ 1,089	\$ 11,865	\$ 10,433

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

**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet, continued**

<i>June 30, 2022</i>	Cold Storage Trust Scholarship	Harris Memorial Trust Scholarship	Jacob T. Memorial Trust Scholarship	Esther Evans Memorial Scholarship	Eric Corl Memorial Scholarship	Student Activity	Totals
<b>Assets</b>							
Cash and investments	\$ 24,476	\$ 1,416	\$ 848	\$ 20,186	\$ 1,646	\$ 142,982	\$ 286,826
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	85
Unearned revenue	-	-	-	-	-	-	26,240
<b>Total Liabilities</b>	-	-	-	-	-	-	26,325
<b>Fund Balances</b>							
Restricted	24,476	1,416	848	20,186	1,646	-	70,870
Assigned	-	-	-	-	-	142,982	189,631
<b>Total Fund Balances</b>	24,476	1,416	848	20,186	1,646	142,982	260,501
<b>Total Liabilities and Fund Balances</b>	\$ 24,476	\$ 1,416	\$ 848	\$ 20,186	\$ 1,646	\$ 142,982	\$ 286,826

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

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

<i>Year Ended June 30, 2022</i>	Suicide Pre- vention	DHSS KEEP Schools Operating Safely	Student Transpor- tation	Title I-A Basic	COVID-19 Education Stabil- ization	Migrant Supplement	Migrant Education Book
<b>Revenues</b>							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Alaska	30,000	-	176,405	-	-	-	-
Federal grants:							
Passed through State of Alaska	-	90,248	-	111,938	242,145	194,315	4,136
Direct federal grants and contracts	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>30,000</b>	<b>90,248</b>	<b>176,405</b>	<b>111,938</b>	<b>242,145</b>	<b>194,315</b>	<b>4,136</b>
<b>Expenditures</b>							
Instruction	-	5,702	-	-	177,189	176,059	-
Special education instruction	-	-	-	-	-	-	-
Support services - students	28,615	80,380	-	106,770	5,554	-	3,947
Support services - instruction	-	-	-	-	48,223	-	-
District administration support services	1,385	4,166	-	5,168	11,179	8,971	189
Student transportation - to and from school	-	-	210,358	-	-	9,285	-
Expendable trust	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>30,000</b>	<b>90,248</b>	<b>210,358</b>	<b>111,938</b>	<b>242,145</b>	<b>194,315</b>	<b>4,136</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>(33,953)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources - transfers in</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>(13,953)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, beginning of year</b>	<b>-</b>	<b>-</b>	<b>60,602</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,649</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Nonmajor Special Revenue Funds**

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

<i>Year Ended June 30, 2022</i>	Title VI-B IDEA	Preschool Disabled	Carl Perkins	Indian Education	Small, Rural School Achieve- ment	PHS English Language Arts Carr Grant	Thru the Cultural Lens Grant
<b>Revenues</b>							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 253	\$ 4,426
State of Alaska	-	-	-	-	-	-	-
Federal grants:							
Passed through State of Alaska	159,494	4,024	27,000	-	-	-	-
Direct federal grants and contracts	-	-	-	29,042	26,043	-	-
<b>Total Revenues</b>	<b>159,494</b>	<b>4,024</b>	<b>27,000</b>	<b>29,042</b>	<b>26,043</b>	<b>253</b>	<b>4,426</b>
<b>Expenditures</b>							
Instruction	-	-	25,769	29,042	-	-	-
Special education instruction	152,131	3,838	-	-	-	-	-
Support services - students	-	-	-	-	-	253	4,426
Support services - instruction	-	-	-	-	26,043	-	-
District administration support services	7,363	186	1,231	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-
Expendable trust	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>159,494</b>	<b>4,024</b>	<b>27,000</b>	<b>29,042</b>	<b>26,043</b>	<b>253</b>	<b>4,426</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources -</b>							
transfers in	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

**Nonmajor Special Revenue Funds**

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

<i>Year Ended June 30, 2022</i>	Kito Memorial Trust Scholar- ship	Erwin Memorial Trust Scholar- ship	Cold Storage Trust Scholar- ship	Harris Memorial Trust Scholar- ship	Jacob T. Memorial Trust Scholar- ship	Esther Evans Memorial Scholar- ship	Eric Corl Memorial Scholar- ship	Student Activity	Totals
<b>Revenues</b>									
Local sources	\$ 12	\$ 10	\$ 24	\$ 2	\$ 1	\$ 20	\$ 2	\$ 216,342	\$ 221,092
State of Alaska	-	-	-	-	-	-	-	-	206,405
Federal grants:									
Passed through State of Alaska	-	-	-	-	-	-	-	-	833,300
Direct federal grants and contracts	-	-	-	-	-	-	-	-	55,085
<b>Total Revenues</b>	12	10	24	2	1	20	2	216,342	1,315,882
<b>Expenditures</b>									
Instruction	-	-	-	-	-	-	-	-	413,761
Special education instruction	-	-	-	-	-	-	-	-	155,969
Support services - students	-	-	-	-	-	-	-	-	234,111
Support services - instruction	-	-	-	-	-	-	-	-	74,266
District administration support services	-	-	-	-	-	-	-	-	35,672
Student transportation - to and from school	-	-	-	-	-	-	-	-	219,643
Expendable trust	500	500	800	-	-	2,000	-	-	3,800
Student activities	-	-	-	-	-	-	-	223,273	223,273
<b>Total Expenditures</b>	500	500	800	-	-	2,000	-	223,273	1,360,495
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(488)	(490)	(776)	2	1	(1,980)	2	(6,931)	(44,613)
<b>Other Financing Sources - transfers in</b>	-	-	-	-	-	-	-	-	20,000
<b>Net Change in Fund Balances</b>	(488)	(490)	(776)	2	1	(1,980)	2	(6,931)	(24,613)
<b>Fund Balances, beginning of year</b>	12,353	10,923	25,252	1,414	847	22,166	1,644	149,913	285,114
<b>Fund Balances, end of year</b>	\$ 11,865	\$ 10,433	\$ 24,476	\$ 1,416	\$ 848	\$ 20,186	\$ 1,646	\$ 142,982	\$ 260,501

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
State of Alaska	\$ 30,000	\$ 30,000	\$ -
<b>Expenditures</b>			
Support services - students:			
Professional and technical services	16,309	16,309	-
Other purchased services	6,054	6,054	-
Supplies, material and media	6,252	6,252	-
Total support services - students	28,615	28,615	-
District administration support services - indirect costs	1,385	1,385	-
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**Petersburg School District**  
**(A Component Unit of Petersburg Borough, Alaska)**  
**DHSS KEEP Schools Operating Safely Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget and Actual**

<i>Year Ended June 30, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 90,248	\$ 90,248	\$ -
<b>Expenditures</b>			
Instruction:			
Salaries - certificated	4,000	4,000	-
Employee benefits	1,702	1,702	-
<b>Total instruction</b>	<b>5,702</b>	<b>5,702</b>	<b>-</b>
Support services - students:			
Salaries:			
Certificated	21,190	21,190	-
Noncertificated	7,001	7,001	-
Employee benefits	9,223	9,223	-
Supplies, materials and media	42,966	42,966	-
<b>Total support services - students</b>	<b>80,380</b>	<b>80,380</b>	<b>-</b>
District administration support services - indirect costs	4,166	4,166	-
<b>Total Expenditures</b>	<b>90,248</b>	<b>90,248</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
State of Alaska	\$ 176,405	\$ 176,405	\$ -
<b>Expenditures</b>			
Student transportation - to and from school:			
Professional and technical services	209,222	207,984	1,238
Other expenditures	3,000	2,374	626
<b>Total Expenditures</b>	212,222	210,358	1,864
<b>Deficiency of Revenues Over Expenditures</b>	(35,817)	(33,953)	1,864
<b>Other Financing Sources - transfers in</b>	-	20,000	20,000
<b>Net Change in Fund Balance</b>	<u>\$ (35,817)</u>	<u>(13,953)</u>	<u>\$ 21,864</u>
Fund Balance, beginning of year		<u>60,602</u>	
Fund Balance, end of year		<u>\$ 46,649</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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 111,938	\$ 111,938	\$ -
<b>Expenditures</b>			
Support services - students:			
Salaries:			
Certificated	68,737	68,737	-
Noncertificated	1,820	1,820	-
Employee benefits	36,213	36,213	-
<b>Total support services - students</b>	<b>106,770</b>	<b>106,770</b>	<b>-</b>
District administration support services - indirect costs	5,168	5,168	-
<b>Total Expenditures</b>	<b>111,938</b>	<b>111,938</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 242,145	\$ 242,145	\$ -
<b>Expenditures</b>			
Instruction:			
Salaries - certificated	135,882	135,882	-
Employee benefits	39,687	39,687	-
Supplies, materials and media	1,620	1,620	-
<b>Total instruction</b>	<b>177,189</b>	<b>177,189</b>	<b>-</b>
Support services - students - professional and technical services	5,554	5,554	-
Support services - instruction - supplies, materials and media	48,223	48,223	-
District administration support services - indirect costs	11,179	11,179	-
<b>Total Expenditures</b>	<b>242,145</b>	<b>242,145</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
<b>Fund Balance, beginning of year</b>		-	
<b>Fund Balance, end of year</b>		<b>\$ -</b>	

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

**Migrant Supplement Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget and Actual**

<i>Year Ended June 30, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 215,994	\$ 194,315	\$ (21,679)
<b>Expenditures</b>			
Instruction:			
Salaries:			
Certificated	121,052	107,345	13,707
Noncertificated	3,800	3,811	(11)
Employee benefits	59,567	56,928	2,639
Professional and technical services	700	700	-
Supplies, materials and media	11,000	7,275	3,725
<b>Total instruction</b>	<b>196,119</b>	<b>176,059</b>	<b>20,060</b>
District administration support services - indirect costs	9,971	8,971	1,000
Student transportation - to and from school - professional and technical services	9,904	9,285	619
<b>Total Expenditures</b>	<b>215,994</b>	<b>194,315</b>	<b>21,679</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 4,136	\$ 4,136	\$ -
<b>Expenditures</b>			
Support services - students - supplies, materials and media	3,945	3,947	(2)
District administration support services - indirect costs	191	189	2
<b>Total Expenditures</b>	<b>4,136</b>	<b>4,136</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 159,494	\$ 159,494	\$ -
<b>Expenditures</b>			
Special education instruction:			
Salaries - certificated	50,392	50,392	-
Employee benefits	15,683	15,683	-
Professional and technical services	83,066	83,066	-
Supplies, materials and media	2,990	2,990	-
<b>Total special education instruction</b>	<b>152,131</b>	<b>152,131</b>	<b>-</b>
District administration support services - indirect costs	7,363	7,363	-
<b>Total Expenditures</b>	<b>159,494</b>	<b>159,494</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 4,024	\$ 4,024	\$ -
<b>Expenditures</b>			
Special education instruction - supplies, materials and media	3,838	3,838	-
District administration support services - indirect costs	186	186	-
<b>Total Expenditures</b>	<b>4,024</b>	<b>4,024</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Federal grants passed through the State of Alaska	\$ 27,000	\$ 27,000	\$ -
<b>Expenditures</b>			
Instruction:			
Salaries - certificated	1,538	1,538	-
Employee benefits	225	225	-
Professional and technical services	1,747	1,747	-
Staff travel	598	598	-
Student travel	7,108	7,108	-
Supplies, materials and media	14,553	14,553	-
<b>Total instruction</b>	<b>25,769</b>	<b>25,769</b>	<b>-</b>
District administration support services - indirect costs	1,231	1,231	-
<b>Total Expenditures</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	

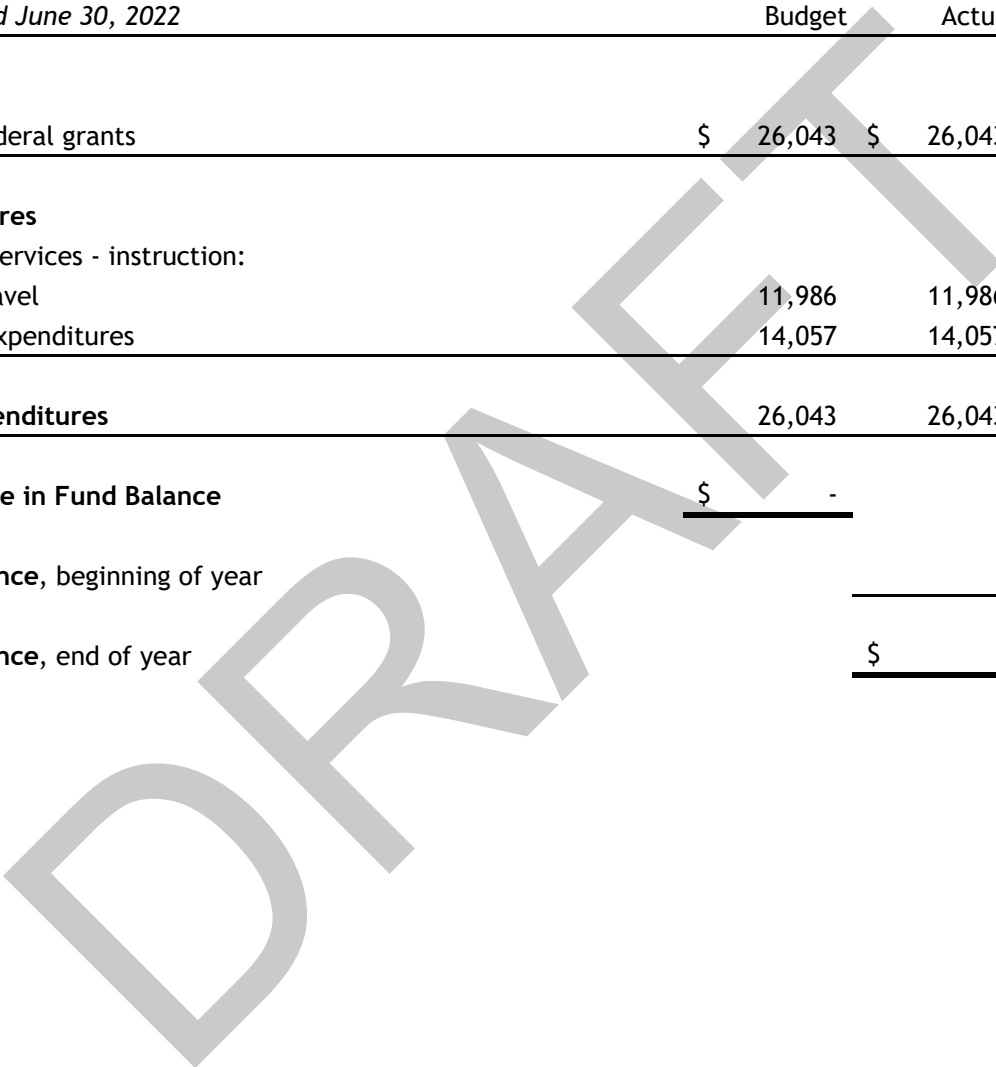
**Petersburg School District**  
 (A Component Unit of Petersburg Borough, Alaska)

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

<i>Year Ended June 30, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Direct federal grants	\$ 29,042	\$ 29,042	\$ -
<b>Expenditures</b>			
Instruction:			
Salaries - certificated	19,851	19,851	-
Employee benefits	7,304	7,304	-
Supplies, material and media	1,887	1,887	-
<b>Total Expenditures</b>	<b>29,042</b>	<b>29,042</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<u>\$ -</u>	

**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, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Direct federal grants	\$ 26,043	\$ 26,043	\$ -
<b>Expenditures</b>			
Support services - instruction:			
Staff travel	11,986	11,986	-
Other expenditures	14,057	14,057	-
<b>Total Expenditures</b>	26,043	26,043	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, beginning of year</b>		<u>-</u>	
<b>Fund Balance, end of year</b>		<u>\$ -</u>	



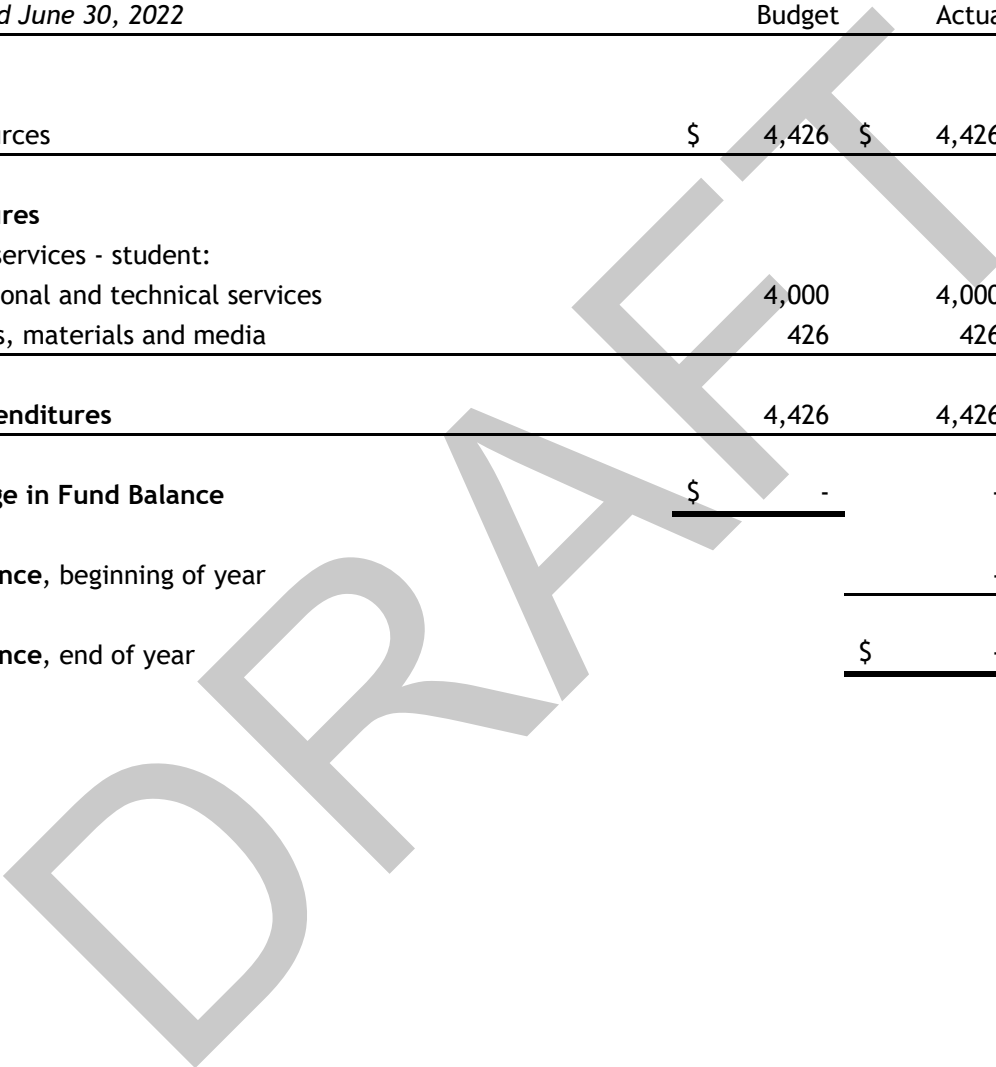
**Petersburg School District**  
 (A Component Unit of Petersburg Borough, Alaska)  
**PHS English Language Arts Carr Grant Special Revenue Fund**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget and Actual**

<i>Year Ended June 30, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Local sources	\$ 253	\$ 253	\$ -
<b>Expenditures</b>			
Support services - student - supplies, material and media	253	253	-
<b>Net Change in Fund Balance</b>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<b>Fund Balance, beginning of year</b>		<u>-</u>	
<b>Fund Balance, end of year</b>		<u>\$ -</u>	

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

<i>Year Ended June 30, 2022</i>	Budget	Actual	Variance With Final Budget
<b>Revenues</b>			
Local sources	\$ 4,426	\$ 4,426	\$ -
<b>Expenditures</b>			
Support services - student:			
Professional and technical services	4,000	4,000	-
Supplies, materials and media	426	426	-
<b>Total Expenditures</b>	<b>4,426</b>	<b>4,426</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>
Fund Balance, beginning of year		-	
Fund Balance, end of year		<b>\$ -</b>	



**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, 2022*

**Revenues**

Local sources - interest income	\$	12
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**Expenditures**

Expendable trust - scholarship payments		500
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<b>Net Change in Fund Balance</b>		(488)
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Fund Balance, beginning of year		12,353
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<b>Fund Balance, end of year</b>	<b>\$</b>	<b>11,865</b>
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**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, 2022*

**Revenues**

Local sources - interest income	\$	10
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**Expenditures**

Expendable trust - scholarship payments		500
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**Net Change in Fund Balance**

(490)

**Fund Balance, beginning of year**

10,923

**Fund Balance, end of year**

\$ 10,433

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**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, 2022*

<b>Revenues</b>	
Local sources - interest income	\$ 24
<b>Expenditures</b>	
Expendable trust - scholarship payments	800
<b>Net Change in Fund Balance</b>	<b>(776)</b>
<b>Fund Balance, beginning of year</b>	<b>25,252</b>
<b>Fund Balance, end of year</b>	<b>\$ 24,476</b>

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**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, 2022*

<b>Revenues</b>	
Local sources - interest income	\$ 2
<b>Net Change in Fund Balance</b>	<b>2</b>
<b>Fund Balance, beginning of year</b>	<b>1,414</b>
<b>Fund Balance, end of year</b>	<b>\$ 1,416</b>

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**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, 2022*

<b>Revenues</b>	
Local sources - interest income	\$ 1
<b>Net Change in Fund Balance</b>	<b>1</b>
<b>Fund Balance, beginning of year</b>	<b>847</b>
<b>Fund Balance, end of year</b>	<b>\$ 848</b>

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**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, 2022*

<b>Revenues</b>	
Local sources - interest income	\$ 20
<b>Expenditures</b>	
Expendable trust - scholarship payments	2,000
<b>Net Change in Fund Balance</b>	<b>(1,980)</b>
<b>Fund Balance, beginning of year</b>	<b>22,166</b>
<b>Fund Balance, end of year</b>	<b>\$ 20,186</b>

**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, 2022*

<b>Revenues</b>	
Local sources - interest income	\$ 2
<b>Net Change in Fund Balance</b>	<b>2</b>
<b>Fund Balance, beginning of year</b>	<b>1,644</b>
<b>Fund Balance, end of year</b>	<b>\$ 1,646</b>

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**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, 2022*

<b>Revenues</b>	
Other local revenue	\$ 216,342
<b>Expenditures</b>	
Student activities - other expenditures	223,273
<b>Net Change in Fund Balance</b>	(6,931)
<b>Fund Balance, beginning of year</b>	149,913
<b>Fund Balance, ending</b>	<b>\$ 142,982</b>

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

**Capital Project Funds**  
**Combining Balance Sheet**

<i>June 30, 2022</i>	Capital Projects	ADA	Carpet Replac- ment	Vehicle Replac- ment	Structural Damage	Career Technical Education Equipment	Totals
<b>Assets</b>							
Cash and investments	\$ 178,988	\$ 271,571	\$ 86,000	\$ 22,383	\$ 168,950	\$ 15,452	\$ 743,344
<b>Liabilities and Fund Balances</b>							
<b>Liabilities</b>							
Accounts payable	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67
<b>Fund Balances</b>							
Assigned	178,921	271,571	86,000	22,383	168,950	15,452	743,277
<b>Total Liabilities and Fund Balances</b>	<b>\$ 178,988</b>	<b>\$ 271,571</b>	<b>\$ 86,000</b>	<b>\$ 22,383</b>	<b>\$ 168,950</b>	<b>\$ 15,452</b>	<b>\$ 743,344</b>

**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, 2022</i>	Capital Projects	ADA	Carpet Replace- ment	Vehicle Replace- ment	Structural Damage	Career Technical Education Equipment	Totals
<b>Revenues</b>							
Local sources	\$ -	\$ -	\$ -	\$ -	\$ 323,403	\$ -	\$ 323,403
<b>Expenditures</b>							
Support services - instruction	-	-	-	-	-	24,548	24,548
Construction and facilities acquisition	37,224	-	-	119,332	154,453	-	311,009
<b>Total Expenditures</b>	37,224	-	-	119,332	154,453	24,548	335,557
<b>Excess (Deficiency) of Revenues Over Expenditures</b>							
	(37,224)	-	-	(119,332)	168,950	(24,548)	(12,154)
<b>Other Financing Sources - transfers in</b>							
	-	-	-	80,000	-	-	80,000
<b>Net Change in Fund Balances</b>	(37,224)	-	-	(39,332)	168,950	(24,548)	67,846
<b>Fund Balances, beginning of year</b>	216,145	271,571	86,000	61,715	-	40,000	675,431
<b>Fund Balances, end of year</b>	\$ 178,921	\$ 271,571	\$ 86,000	\$ 22,383	\$ 168,950	\$ 15,452	\$ 743,277

**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, 2022*

<b>Expenditures</b>	
Construction and facilities acquisition:	
Professional and technical services	\$ 67
Other purchased services	35,800
Equipment	1,357
<b>Total Expenditures</b>	<b>37,224</b>
<b>Net Change in Fund Balance</b>	<b>(37,224)</b>
<b>Fund Balance, beginning of year</b>	<b>216,145</b>
<b>Fund Balance, end of year</b>	<b>\$ 178,921</b>

**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, 2022*

<b>Net Change in Fund Balance</b>	\$	-
<b>Fund Balance, beginning of year</b>		271,571
<b>Fund Balance, end of year</b>	\$	271,571

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**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, 2022*

<b>Net Change in Fund Balance</b>	\$	-
<b>Fund Balance, beginning of year</b>		86,000
<b>Fund Balance, end of year</b>	\$	86,000

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**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, 2022*

<b>Expenditures</b>	
Construction and facilities acquisition - equipment	\$ 119,332
<b>Deficiency of Revenues Over Expenditures</b>	<b>(119,332)</b>
<b>Other Financing Sources - transfers in</b>	<b>80,000</b>
<b>Net Change in Fund Balance</b>	<b>(39,332)</b>
<b>Fund Balance, beginning of year</b>	<b>61,715</b>
<b>Fund Balance, end of year</b>	<b>\$ 22,383</b>

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

*Year Ended June 30, 2022*

<b>Revenues</b>	
Local sources	\$ 323,403
<b>Expenditures</b>	
Construction and facilities acquisition:	
Professional and technical services	149,560
Supplies, materials and media	4,893
<b>Total Expenditures</b>	<b>154,453</b>
<b>Net Change in Fund Balance</b>	<b>168,950</b>
<b>Fund Balance, beginning of year</b>	<b>-</b>
<b>Fund Balance, end of year</b>	<b>\$ 168,950</b>

**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, 2022*

<b>Expenditures</b>	
Support services - instruction - equipment	\$ 24,548
<b>Net Change in Fund Balance</b>	<b>(24,548)</b>
<b>Fund Balance, beginning of year</b>	<b>40,000</b>
<b>Fund Balance, end of year</b>	<b>\$ 15,452</b>

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

**Schedule of Compliance - AS 14.17.505**  
**Year Ended June 30, 2022**

Total fund balance - School Operating Fund	\$ 1,481,130	
less exemptions per 4 AAC 09.160(a):		
Prepaid items	325,005	
	<u>\$ 1,156,125</u>	
<b>Fund Balance Subject to 10% Limitation</b>	<b>\$ 1,156,125</b>	
Nonexempt fund balance as a percentage of current year expenditures:		
<u>Fund balance subject to limitation</u>	<u>\$ 1,156,125</u>	<u>13.69%</u>
Current year expenditures	\$ 8,442,264	

**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, 2022**

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
<b>U.S. Department of Agriculture</b>				
Passed through the State of Alaska, Department of Education and Early Development:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MA 22.039.01	\$ -	\$ 156,421
National School Lunch Program	10.555	MA 22.039.01	-	258,527
National School Lunch Program - USDA Commodities	10.555	MA 22.039.01	-	26,029
National School Lunch Program - Supply Chain Assistance	10.555	FD 22.039.02	-	14,653
Total Assistance Listing Number 10.555			-	299,209
Summer Food Service Program for Children	10.559	MA 22.039.01	-	46,436
Fresh Fruit and Vegetable Program	10.582	FF 22.039.02	-	19,952
Total Child Nutrition Cluster			-	522,018
Child and Adult Care Food Program - After School Snack Program	10.558	MA 22.039.01	-	68,386
Child and Adult Care Food Program - Emergency Operating Costs	10.558	039-01	-	9,204
Total Assistance Listing Number 10.558			-	77,590
State Administrative Expenses for Child Nutrition	10.560	FD 22.PBSD.01	-	1,221
Pandemic EBT Administrative Costs	10.649	039-01	-	614
Total U.S. Department of Agriculture			-	601,443
<b>U.S. Department of Education</b>				
Passed through the State of Alaska, Department of Education and Early Development:				
Title I Grants to Local Educational Agencies	84.010	IP 22.PBSD.01	-	78,156
Migrant Education State Grant Program - Title I-C Migrant	84.011	IP 22.PBSD.01	-	238,853
Migrant Education State Grant Program - Migrant Education Book	84.011A	MB 22.PBSD.01	-	4,136
Total Assistance Listing Number 84.011			-	242,989
Supporting Effective Instruction State Grants	84.367	IP 22.PBSD.01	-	24,724
Student Support and Academic Enrichment Program	84.424	IP 22.PBSD.01	-	9,058

**Petersburg School District**  
**(A Component Unit of Petersburg Borough, Alaska)**  
**Schedule of Expenditures of Federal Awards, continued**  
**Year Ended June 30, 2022**

<i>Federal Grantor/ Pass-Through Grantor/ Program or Cluster Title</i>	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Provided to Subre- cipients	Total Federal Expendi- tures
<b>U.S. Department of Education, continued</b>				
Passed through the State of Alaska, Department of Education and Early Development, continued:				
Special Education Cluster (IDEA):				
Special Education Grants to States	84.027	SE 22.PBSD.01	\$ -	\$ 134,536
Special Education Preschool Grants	84.173	SE 22.PBSD.01	-	1,556
Special Education Grants to States - American Rescue Plan	84.173X	SE 22.PBSD.01	-	24,958
Special Education Preschool Grants - American Rescue Plan	84.173X	SE 22.PBSD.01	-	2,468
Total Assistance Listing Number 84.173			-	28,982
Total Special Education Cluster			-	163,518
Carl Perkins, Vocational Education Basic - Career and Technical Education - Basic Grants to States	84.048	EK 22.PBSD.01	-	27,000
Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	ER 22.PBSD.01	-	242,145
Education Stabilization Fund - American Rescue Plan Elementary and Secondary School Emergency Relief Fund	84.425U	ER 22.PBSD.01	-	194,315
Total Assistance Listing Number 84.425			-	436,460
Total U.S. Department of Education			-	981,905
Passed through the State of Alaska, Department of Education and Early Development				
Direct Program:				
Indian Education Grants to Local Educational Agencies	84.060A		-	29,042
Rural Education	84.358A		-	26,043
Total U.S. Department of Education			-	1,036,990
<b>U.S. Department of Health and Human Service</b>				
Passed through the State of Alaska, Department of Education and Early Development:				
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	601-308-21040	-	90,248
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981	CD 22.PBSD.01	-	22,783
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools - COVID	93.981	CD 22.PBSD.01	-	73,964
Total Assistance Listing Number 93.981			-	96,747
Total U.S. Department of Health and Human Service			-	186,995
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 1,825,428</b>

*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, 2022**

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**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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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, 2022**

State Agency/ Program Title	Award Number	Total Award Amount	Passed through to Subre- cipients	State Expenditures
<b>Department of Education and Early Development</b>				
* Public School Funding	FY22	\$ 5,671,812	\$ -	\$ 5,671,812
State of Alaska Raffle Fund	FY22	2,018	-	2,018
Pupil Transportation	FY22	176,405	-	176,405
Suicide Awareness, Prevention and Postvention	SP.22.039.01	30,000	-	30,000
Quality Schools	FY22	19,010	-	19,010
<b>Total Department of Education and Early Development</b>			-	<u>5,899,245</u>
<b>Total State Financial Assistance</b>			\$ -	<u>\$ 5,899,245</u>

**Note 1. Major Program Notation**

\* denotes a major program

**Note 2. 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, 2022. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of 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 3. Summary of Significant Accounting Policies**

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

Single Audit Reports

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## **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 Petersburg School District (the "District"), a component unit of Petersburg Borough, Alaska, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated XXXX, 2022.

### **Report on 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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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.

*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 were not identified.

## Report on 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Anchorage, Alaska  
XXXX, 2022



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 for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Petersburg School District's (the "District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to 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 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 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 each major 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 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 in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Anchorage, Alaska  
XXXX, 2022

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 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 for Each Major State Program**

#### ***Opinion on Each Major State Program***

We have audited Petersburg School District (the “District”) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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 compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of the *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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on 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 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 each major state program as a whole.

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

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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be significant deficiency.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 to be 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* requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. 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 *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, 2022

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

**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2022**

**Section I - Summary of Auditor's Results**

**Financial Statements**

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

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?  yes  no

**Federal Awards**

Internal control over major federal programs:

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

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

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)  yes  no

Identification of major federal programs:

<i>Assistance Listing Numbers</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
84.425	Education Stabilization	Department of Education
10.553/10.555/10.559/10.582	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?  yes  no

**State Financial Assistance**

Internal control over major state programs:

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

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

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

Auditee qualified as low-risk auditee?  yes  no

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

**Schedule of Findings and Questioned Costs, continued**  
**Year Ended June 30, 2022**

**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**

There were no findings or questioned costs for federal awards (as defined in 2 CFR 200.516(a) that are required to be reported.

**Section IV - State Award Findings and Questioned Costs**

<b>Finding 2022-001</b>	<b>Significant Deficiency in Internal Controls Over Compliance-Reporting</b>
State Agency:	Department of Education and Early Development
Grant Name:	Public School Funding
Grant Number:	FY22                      Award Year: 2022
Criteria:	AS 14.17.500 requires each public school district to submit by November 5 an estimate of its ADM and other student count data for the succeeding fiscal year. In making this estimate, the district is to consider its ADM, other student count data, the pattern of growth or decline of the student population in preceding years, and other pertinent information available to the school district.
Condition:	The District did not submit paper projection report before the deadline of November 5, 2021.
Questioned Costs:	None
Context:	In our testwork for reporting requirements, we noted that the FY23 projections were not submitted prior to the required deadline set out by AS 14.17.500.
Effect:	The District is not in compliance with AS 14.17.500.
Cause:	The District did not have controls in place to identify the deadline for the submission of the projection reports.
Repeat Finding:	This is not a repeat finding.
Recommendation:	We recommend that steps be taken by the District to set up controls to ensure the count projections are submitted before the required deadline.

DRAFT

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**Unaudited Information**

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DRAFT

# Petersburg School District

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

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:** This 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

## Correction 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

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*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.*

---

## FY 2023 Petersburg School District Grant Awards

Title IA	\$139,571
Title IC- Migrant	\$190,978
Title VI-B	\$146,712
Preschool 619	\$1,610
Carl Perkins	\$27,000
ARP ESSER III	\$349,605
COVID School Based Testing	\$23,775
ESSA Migrant Book Award	\$3,744
Suicide Prevention	\$30,000
Indian Education	\$31,959
SRSA- Small Rural School Achievement Program	\$25,618
CARRS Grant	\$4,000

TOTAL SPECIAL REVENUE GRANTS = \$974,572

A few notes:

ARP ESSER III- grant award for \$349,605- we have \$176,983 budgeted for FY23 and plan to carry forward approx \$172,622

COVID School testing- new award- we are planning using a portion of the funds for new air filters district-wide.

# Goals 2018-2021

Petersburg School District will effectively and efficiently manage all financial, facility and human resources while reaching the following goals:

1. Petersburg School District will have continuous growth in all student sub groups.
2. All students will graduate prepared for the future.
3. Petersburg School District, in partnership with families and other stakeholders, will expand student learning and community involvement for greater global citizenship.
4. Our school community will feel safe and valued in our schools.

# Petersburg School District

2018-2021

## Strategic Plan

~ Developed Fall 2017 ~



Dear PSD Community Members,

On November 16 and 17, 2017, a group of community members and staff met to update the Petersburg School Strategic Plan with the help of outside facilitators from the Association of Alaska School Boards.

Members of the planning team worked together to review district wide information and identified the critical issues facing the Petersburg School District. Building on the strengths of our community and schools, the planning team revised the mission and vision statements as well as goals and objectives. We will now develop an action team who will continue to work on strategies and actions.

The planning process was true a collaborative effort, and we sincerely appreciate everyone who contributed to the success of the update.

Sincerely,

Mara Lutomski, Board President and Erica Kludt-Painter,  
Superintendent





**VISION: What does success look like?**

Inspiring all to become responsible and healthy citizens, positively contributing to our global community.

**MISSION: What is our purpose?**

Petersburg Schools will **advocate** for continuous growth, **promote** a healthy environment, and **provide** diverse educational opportunities, where all students achieve.

**BELIEFS: What do we believe to be true?**

**Advocate**

- All students can learn and achieve.
- Health and wellness fosters positive growth.
- Serving others benefits all.

**Promote**

- Individual needs differ.
- Everyone has value and deserves respect.
- All people thrive best in a safe and nurturing environment.
- Diversity will be respected.

**Provide**

- Education goes beyond the basics of academic skill.
- The community is an important resource in the learning process.
- Every student has the opportunity for diverse academic, personal, and social growth.

# Aspirations

100% of students will graduate prepared for their futures

100% of our school community will feel safe and valued in our schools

100% of our students will participate in co-curricular and/or community activities

Petersburg Schools will be leaders at providing rigorous and innovative learning opportunities for all students



**Thank You Planning Team!**

Rick Dormer   Jack Byrer   Teri Toland   Maria Pfundt  
 Mary Midkiff   Mara Lutomski   Ginger Evens   Sarah Holmgrain  
 Paul Olson   Holli Flint   Jeanette Ness   Bridget Wittstock  
 Chandra Thornburg   Meredith Evens   Meg Litster  
 Erica Kludt-Painter

# Petersburg School District

## 2018-2021

### *Strategic Plan*

~ Developed Fall 2017 ~



Dear PSD Community Members,

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Sincerely

Mara Lutomski, Board President and Erica Kludt-Painter, Superintendent



## **VISION: What does success look like?**

Inspiring all to become responsible and healthy citizens, positively contributing to our global community.

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## **BELIEFS: What do we believe to be true?**

### **Advocate**

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# Aspirations

---

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## Thank You Planning Team!

Rick Dormer Jack Byrer Teri Toland Maria Pfundt Mary Midkiff  
Mara Lutomski Ginger Evens Sarah Holmgrain Paul Olson  
Holli Flint Jeanette Ness Bridget Wittstock Chandra Thornburg  
Meredith Evens Meg Litster Erica Kludt-Painter

# Goals for 2018-2021

Petersburg School District will effectively and efficiently manage all financial, facility and human resources while reaching the following goals:

1. Petersburg School District will have continuous growth in all student sub groups.
2. All students will graduate prepared for the future.
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All are  
welcome  
to parade  
or watch

*Parade for*

# VETERANS DAY

★ ★ ★ THANK YOU FOR YOUR SACRIFICE ★ ★ ★

**NOVEMBER 11, 2022 • 9:30AM**

**\*PARADE WILL LINE UP ON THE CORNER OF DOLPHIN AND 5TH, TRAVEL ON DOLPHIN IN FRONT OF THE ELEMENTARY, THROUGH PNR PARKING LOT, TO CHARLES W ST, THEN PARADE ON PAST THE HIGH & MIDDLE SCHOOL.\***