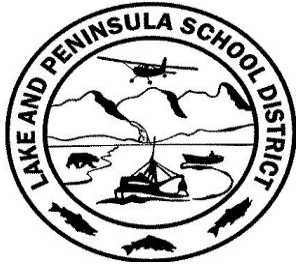


**THE LAKE AND PENINSULA SCHOOL DISTRICT**  
**Regular School Board Meeting AGENDA**  
**December 4, 2019, 10:00 AM**

Agenda

1. <b>CALL TO ORDER</b>	
2. <b>OATH OF OFFICE</b>	<b>3</b>
3. <b>REORGANIZATION OF THE BOARD</b>	
a. Nominations for President	
b. Nominations for Vice President	
c. Nominations for Clerk	
4. <b>PLEDGE OF ALLEGIANCE</b>	<b>5</b>
5. <b>ROLL CALL</b>	
6. <b>INTRODUCTION OF VISITORS</b>	
7. <b>ORDERING OF AGENDA</b>	
8. <b>APPROVAL OF CONSENT AGENDA</b>	
a. Previous Minutes	
b. Check Registers	<b>6</b>
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b. LSAC Minutes	<b>59</b>
c. Correspondence	<b>80</b>
d. Public Comments	
10. <b>DELEGATIONS</b>	
a. Lake and Peninsula Borough	
b. LSAC	
c. Student	
1. Caleb Alsworth--District-wide Student Gov. President	
2. State Volleyball Team	
d. Principal/Teacher/Counselor	
11. <b>REPORTS</b>	
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e.	Board Policy Updates--1st Read	231
14.	<b>EXECUTIVE SESSION</b>	
15.	<b>PERSONNEL</b>	
a.	Contract Approval and Adjustments	
16.	<b>MISCELLANEOUS</b>	
17.	<b>FUTURE AGENDA ITEMS AND MEETING DATE</b>	
18.	<b>ADJOURNMENT</b>	



THE LAKE AND PENINSULA SCHOOL DISTRICT  
101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907) 246-4473



OATH OF OFFICE  
SCHOOL BOARD MEMBER

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

---

Austin Shangin,  
School Board Member

Subscribed and sworn to before me this \_\_\_\_ day of December, 2019.

---

Notary in and for the State of Alaska

---

Commission expires



THE LAKE AND PENINSULA SCHOOL DISTRICT  
101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907) 246-4473



OATH OF OFFICE  
SCHOOL BOARD MEMBER

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

---

Stacy Hill,  
School Board Member

Subscribed and sworn to before me this \_\_\_\_ day of December, 2019.

---

Notary in and for the State of Alaska

---

Commission expires



*DECEMBER 4, 2019*  
*School Board Meeting*

**PAYROLL**

**CHECK REGISTERS**  
**10/10/2019 – 11/26/2019**

41367 – 41406

**GENERAL**

**CHECK REGISTERS**  
**10/03/19 – 11/22/19**

98099 – 98243

**PAYROLL & GENERAL**

**Direct Deposits & Vendor Payments**  
**9/25/19 – 11/26/19**  
Vouchers 1074 – 1145

## Site Report – Chignik Bay– October 2019

To: Superintendent Ty Mase  
and LPSD School Board Members

From: Elisabeth Ludwig, Head Teacher



Students creating a Navajo Hogan!



One student' costume for the Halloween Carnival!

### Outstanding Activities and Events

October was full of events organized by our student government. We hosted multiple movie nights, a Halloween party, BINGO night and Halloween Carnival.

### Personnel

Our preschooler transferred out of our school so we no longer have a preschool program.

### Standards-Based System/Curriculum Progress

Our students are finishing up their Social Studies standards and getting ready for Science next semester. Our level 4 writers are amping up to write their first district graded prompts.

### Technology Progress

We set up our swivl and will be testing it out tomorrow!

### Facility Update

Things are running smoothly. We are working to get our boardwalks cleaned so that they are safe to use and not slippery from algae.

### LSAC Activity

We did not have an official LSAC meeting due to multiple members of our LSAC being out of the village but James Anderson was voted in as our 4th LSAC member.

<b>Volunteer Report</b>
We had SO many community volunteers helping run the Halloween Carnival and we are so thankful for them!
<b>Professional Development</b>
We both attended October inservice and are so excited about what we learned. We have restructured a few things based on what we discussed at inservice. For example, we now have a 5 minute, school-wide “breathing/reset your brain” time. Our students seem to really be enjoying it.
<b>Pupil Attendance</b>
We have had a couple students transfer out of our school and we are going to miss them. Attendance has been pretty good aside from a few sick students.
<b>Student and Staff Safety</b>
We did our monthly drills and discussed what to do in case of an earthquake, tsunami, and other emergencies.
<b>Subsistence Calendar</b>
Our students are feeling the rigor right now! We have been working incredibly hard and our students are just chugging along!

## Site Report – Chignik Lake – October, 2019

To: Superintendent Ty Mase  
and LPSD School Board Members

From: Matthew Stark, Chignik Lake Head  
Teacher

### Outstanding Activities and Events

October 12 – Fire Safety Campfire









October 29 - Parent Teacher Conferences  
 October 31 – Halloween Party/Carnival. Student Council sponsored a Halloween party/carnival. There were games, snacks, and a haunted house.

**Personnel**

Janet Monsen, our long-term sub left Chignik Lake on October 31. Ken our new sub is coming to replace her on November 9<sup>th</sup>.  
 Inez O’Damin went to cooks training October 11 -12

**Standards Based System/Curriculum Progress**

Students are enjoying our robotics grant. We spent sometime exploring and being to program our robots. Our students like hands on STEM activities to complete standards in Science, Technology, and Employability.

**Technology Progress**

Computers have been working fine. We have received timely help, when need from the technology helpdesk.

**Facility Update**

Facility Tim McDermott has been a responsive in meeting our needs as they arise.

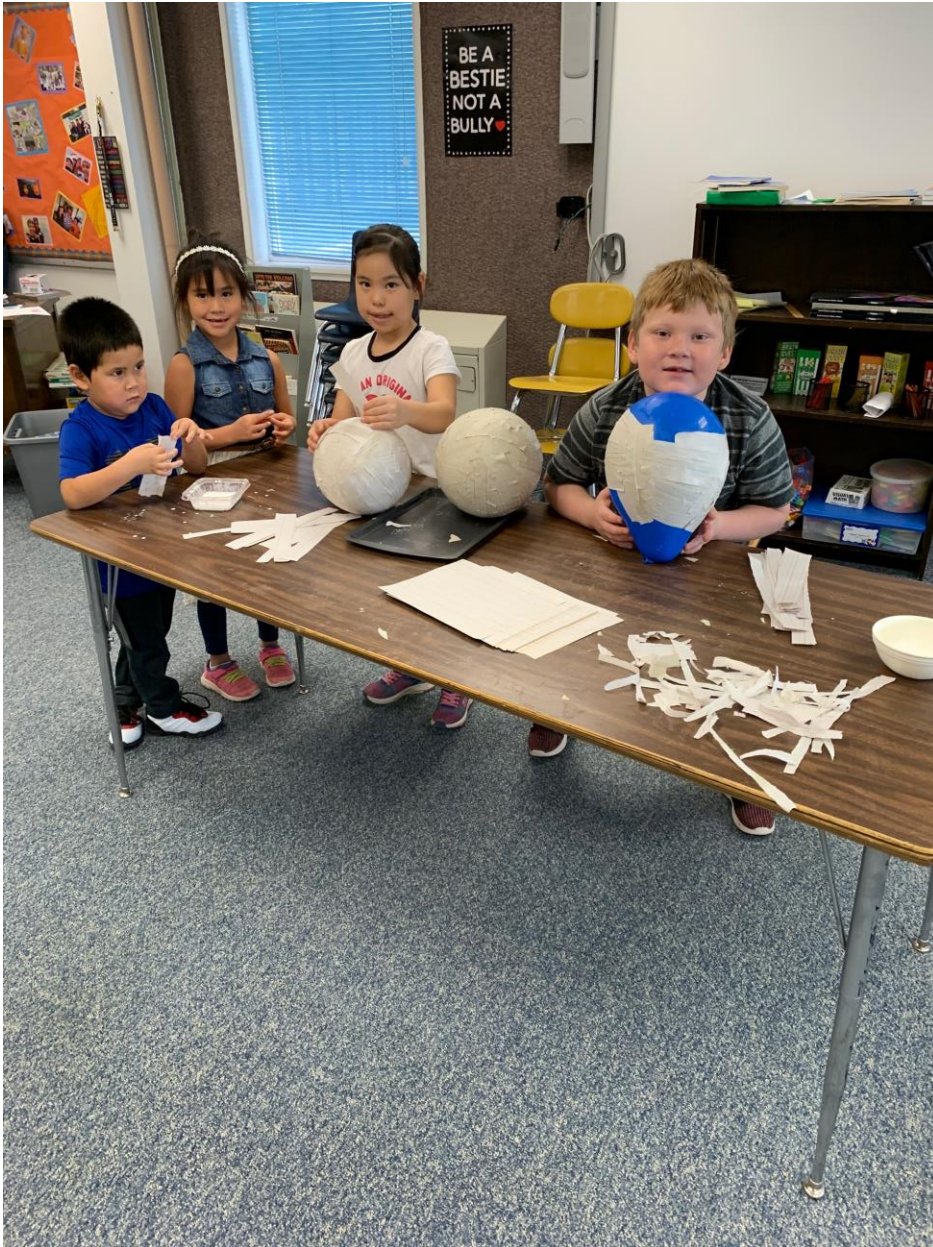
**LSAC Activity**

LSAC Meeting was held on. The LSAC has money in a community account and has decided to spend the money on incentives for student who are at school on time each day.
<b>Volunteer Report</b>
<b>Professional Development</b>
Jane and Matthew attended district inservice in King Salmon. We enjoyed learning from other small schools. The inservice was well planned and run by Bill, Kate Cornell, and the staff at Bristol Bay School. We really enjoyed our calm, sunny weather flight to and from Naknek, if we could have that kind of weather every year, that would be great.
<b>Pupil Attendance</b>
<b>Student and Staff Safety</b>
Student had lessons on fire safety on October 12 <sup>th</sup> . This was followed by a campfire and snacks. A fire drill was held on October 29. Students were notified of the cold weather clothing policy in place for now for district travel.
<b>Subsistence Calendar</b>
The students are working to stay on pace, but find the amount of standards and depth to be challenging in a shorter school year.
<b>Other</b>

<p><b>To: Superintendent Ty Mase and LPSD School Board Members</b></p>	<p><b>From: Joe Ward, Principal</b></p>
<p><b>Outstanding Activities and Events</b></p>	
<p>Students participated in Chess Club led by Mr. and Mrs. Ward. During the first meeting, students discussed names of the various pieces and their possible moves in the game. Most students had played before and possessed a bit of knowledge already. The group discussed future challenges with other schools and a parent night of life-sized chess. Everyone had a good time.</p> <p>Mask-making continued from September. Some students painted their mask while others caught up by using plaster of Paris material to catch up. It was interesting to visit with students as they thought about what their mask represented for them.</p> <p>Student government held a Halloween Festival on Oct. 31. Students made pinatas and decorations for the party. There was a costume parade, piñatas, a cakewalk, and a turkey basketball shoot. Students opened the store and sold refreshments. The festival was well attended by the community and everyone left happily scared.</p> <p>A STEM project box was used with grades 4 – 10. MEL Science, a subscription service, was provided by the teachers. Ten students learned about the periodic table, how to write the “recipes”, and discussed how learning about chemistry could lead to jobs in the future. They witnessed “monster” chemistry in a foam eruption and a carbon snake which was lit on fire. It is hoped that through the use of these chemistry boxes that students’ interest will be piqued and they will be inspired to pursue more studies in the areas of science and math.</p>	
<p><b>Community Relations</b></p>	
<p>The certified staff met with Levelock’s Village Council President, Alex Tallekpalek, to discuss collaborating on the Arctic Tern grant offered by the Bristol Bay Economic Development Corporation. Initially, the village plans to use the grant to reward students for good attendance, being responsible members of their classrooms and making acceptable academic progress. In the spring semester, it is hoped that we will be able to use the grant to secure supplies for stem projects like model rocketry, remote control drones, chemistry kits, etc.</p>	
<p><b>Pupil Attendance</b></p>	
<p>The majority of Levelock students maintained excellent attendance during October. Parents of the students who have not been maintaining regular attendance have been contacted. Staff members have met with one family to try to find a solution. We will continue to seek to meet with the other family as soon as possible.</p>	

### Facility

Maintenance's Olaf O'Domin came to Levelock during October and completed a number of repairs and maintenance tasks. Specifically, Olaf repaired the outside lights in teacher housing that significantly improve lighting to the teacher's path to the school. With the help of Zenovia Tallekpalek, Olaf also repaired lighting in the gym the anchors of which appeared to be failing.



The elementary class is showing off their art skills as they make piñatas with glue and old paper.



Mrs. Ward explains to the kids and the parents how the costume parade will work.



Some of our younger students demonstrate that happiness is a balloon.



Ms. Callander leads the way as everyone in a costume joins the parade.



6<sup>th</sup> grader, Maddy Apokedak, is in the lead of the parade at this point. We had good participation from all of our students and many parents and community members.

Monthly Site Report

Site: Newhalen School

Month: October

Date: 11/19

To: School Board

Site Administrator: Ed Lester

Personnel: This fall we hosted two student teachers, Christy Landigren who has headed back to PA, and Hobson Christian. Christy did a wonderful job and we wish her well. Hobson continues to work hard with our high school students in social studies.

Also we had personnel trained in CPI. Thank you Dr. Richter for your outstanding instruction to the staff of Newhalen.



Technology:

The tech department has worked hard to keep us running smoothly. We are currently working to make the online tutoring run smoothly on our I-pads.



Student Interest:

Newhalen student Government hosted a spirit week that went over very well. Thank you to the student government for putting this together.



Twin Day

Facility Update:

We continue to get incredible support from our maintenance department.

LSAC

LSAC had a meeting on October 22nd. During that meeting we seated our new LSAC members. Also a committee was formed to review our open/closed campus policy. The LSAC members have been very proactive in supporting the school.

Other:

Newhalen school has been blessed with numerous volunteers in many areas during the first quarter of the school year. Thank you for all the support.



Thank you,

Ed Lester – Newhalen School – 907-571-1211

## Site Report – Nondalton – October 2019

To: Superintendent Ty Mase  
and LPSD School Board Members

From: Moon McCarley  
Principal, Nondalton School



### Outstanding Activities and Events

- Students with perfect attendance had a fun pizza and movie party. They watched The Lion King and feasted on pepperoni pizza baked by their teachers.
- The Student Government sponsored a Halloween party for the school and community. It was well attended and enjoyed by all. Miss Cassie's class made pumpkin soup out of their Jack-o-lantern. Some people were hesitant to try it but it was deliious.

### Personnel

- Nothing to report

## Standards Based System/Curriculum Progress

- The majority of students in Level 9 Math have been removed from the distance class. It was determined that they would be better served by the classroom teacher. With many schedule adjustments we've made it work.
- Students in the Upper Elementary group have been focusing on vocabulary, grammar in Language Arts. In science they are studying cells. The higher level students are leading the younger students in creating cell models.
- Miss Cassie's students are making progress every day! The food chain is just one of the things they learned about, this month.



## Technology Progress

- We've been addressing issues with secondary students misusing technology. With closer monitoring by adults and clarification of expectations and consequences we hope things will improve.

## Facility Update

- We're eager for the installation of our new water fountain.
- Personnel from INNEC were in Nondalton to update the boiler system at the housing. It is now an electric boiler that can also use gas. Everything appears to be working well.

## LSAC Activity

- An LSAC meeting was held on October 4<sup>th</sup>. All members were present. Following that we held an election. There was someone elected for each seat. Since then there has not been a time a quorum could be gathered to swear in new members.

## Volunteer Report

- Nothing to report

## Professional Development

- The staff enjoyed attending October Inservice.
- Ryland Luciano took advantage of the opportunity to attend the Ocean Tech workshop in Seward.
- On site we've been emphasizing collaborative practices for the benefit of student learning and support.
- We've been focusing on the 40 developmental assets, in particular, the ones we are able to most impact at school.

## Pupil Attendance

- Attendance has gotten slightly better but continues to be one of our issues. Scheduled absences and chronic lateness are the biggest issues.

## Student and Staff Safety

- Everyone is safe!

## Subsistence Calendar

- Nothing to report.

## Other

During the spring of last school year, phone misuse had become a huge problem for students. We instituted a NO phone policy. This year the teachers have been very diligent about monitoring and enforcing the policy. We met with every parent the first week of school to share the policy with parents and get their support.

Students who bring their phone to school check it in with the principal when they arrive. It stays secured in the office, charging, throughout the day. At the end of the day, all phones are returned to students.

This policy has improved behaviors, attitudes, communication, and achievement. Losing phones as a distraction has been really beneficial to the students in Nondalton.



## Site Report – Tanalian School @ Port Alsworth – October, 2019

To: Superintendent Ty Mase,  
LPSD School Board Members, and PTA LSAC

From: Nate Davis, Principal

### Outstanding Activities and Events

1. Lynx XC Running-Congratulations! ASAA State Championships showed Tanalian students performing with excellence: Lynx Malea Voran (7<sup>th</sup>), Ellah Wardell (8<sup>th</sup>), Ali Voran (24<sup>th</sup>), joined Faith Clark and Eileen Lester of NEW to form the first-ever Sockeye Co-Op and earned a team score that landed them in 2<sup>nd</sup> Place in the State Meet! Lynx Coleson Voran (3<sup>rd</sup>) and Daniel Wardell (5<sup>th</sup>) also joined the Sockeye Co-Op and their team finished in 4<sup>th</sup> place.
2. Lynx VB- Congratulations to the Lynx spikers as they have only one loss on their record after a couple dozen games, including winning the Nikolaevsk Tournament and the Tanalian Lynx-3 Invitational. They head to Newhalen this weekend and Unalakleet next weekend to ready for the District/Regional Mix3/Mix6 tournament hosted by Tanalian in Port Alsworth.
3. Student Government put on a really nice Harvestfest event, complete with dinner, carnival games, cakewalk, and basket auction. It was a great community event and a nice fundraiser for student activities.

### Personnel

1. This year, Principal Davis is inaugurating his Principal's Achievement Awards, which will recognize his teachers for improving student scores, improving proficiency levels, and graduating students on time as College Ready, Career Ready, or both.

### Standards Based System/Curriculum Progress

1. Most Tanalian students continue to progress at least one standards level per subject each year. Several of our students are mostly done with graduation requirements and are tackling advanced high school or college classes via distance.
2. Each at-risk student has a specially designed schedule, grouping, and/or additional staff support in each at-risk subject.
3. Integrated Science students hand-built tiny trebuchets, after calculations, and demonstrated proficiency in launching a marble. Physics class is building a trebuchet 6-8' tall to launch larger masses for greater distances.



### Technology Progress

1. After a visit by Sam Rigby and more tweaks after he left, the Tanalian Internet is the best it has been all year. Thank you, Sam, and tech crew!
2. Presence Learning's platform for speech therapy continues to run slowly on our wifi, but we are trying to remedy the situation with hard-wired Ethernet, by locating wire and working outlets in a convenient location during the school day.

### **Facility Update**

1. All is well on the northern front, except for the minor day-to-day adjustments.

### **LSAC Activity**

1. LSAC met regularly in October for normal business, but also heard two student reports on Experiencing Out projects completed over the summer. Five more students are due to present tomorrow (See LSAC minutes for more detail).

### **Volunteer Report**

1. Mark and Andrea McGee- Tournament Director and Booster Club VB tournament help
2. Willie Nickols- VB tournament help
3. Marcus Hostetler- VB tournament help
4. Michael Etuckmelra- VB tournament help
5. Brett & Christie Zimmerman- VB tournament help
6. Salina Alsworth- VB tournament help
7. Sherri Davis- VB tournament help
8. Erin Beebe- VB tournament help
9. Aaron Dalton- VB tournament help
10. Teagann Smith and her crew of LiveStream camera operators- VB tournament help
11. Lelya Alsworth- and all the many cooks who supported the Hospitality Room and Booster Club
12. Student Government and all the other students, teachers, and community members who stepped up

### **Professional Development**

1. The new Monday Inservice (onsite) after our Fall Inservice (in Naknek) was very well received and very much appreciated by teachers and principals alike. Teachers used the day to collaborate and reflect and then to re-design 2<sup>nd</sup> Quarter classroom activities after taking in all the good information at Fall Inservice.
2. Continuing: Noting that our ELA scores are consistently higher than our Math scores (even with the same students and teachers) and 24 points above math this past year, the Tanalian teachers all agreed to take a college math professional development course from Stanford to try to help our students catch up to themselves. We are using our Tuesday PD time to make the big strides in that class, but each is independently responsible. We appreciate their willingness to grow to hestudents!

### **Pupil Attendance**

1. We are off to a good start this year, but apparently from our SSS Report, we had a few students who missed more than 10% of the school year last year. We were 97% present in October.

### **Student and Staff Safety**

1. With the oncoming darkness and cold, we have targeted messages toward vehicle, ATV, animal, darkness, and cold weather safety.

### **Subsistence Calendar**

1. Continuing: The only concerns we hear voiced consistently are the speedy pace through curriculum during the school months and the lack of learning during the extended summer months. We really appreciate Ty's Summer Bridge program and had 5 elementary students complete their books with 4

more students partially completing books and we hope this catches on! This type of offering has the potential to mitigate some of those concerns.

**Other**

1.

## Site Report – Meshik School– October, 2019

To: Superintendent Ty Mase  
and LPSD School Board Members

From: Alex Sipherd, Head Teacher + Meshik  
Staff

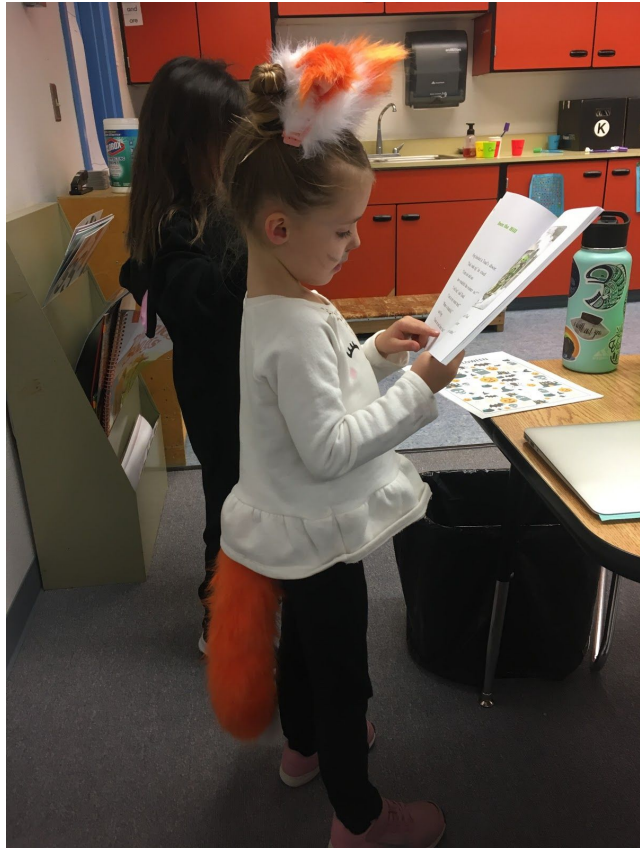
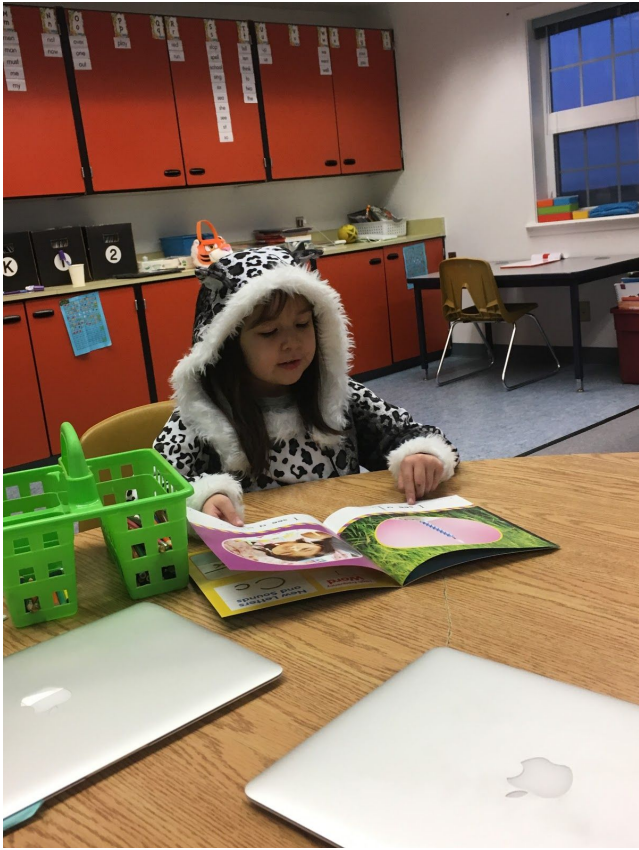
### Outstanding Activities and Events

#### Culture Bearer Visit

The lower elementary students were visited and instructed by community member Tisha. She showed students how to make alajaqs.



Meshik Wolves showing off their Halloween costumes.



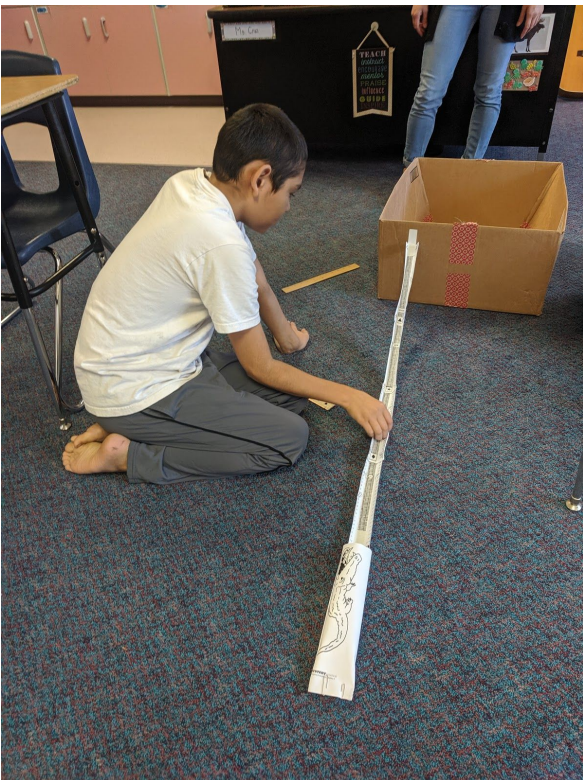
The Meshik student government held a Halloween Bash fundraiser.



In Ms. Hannah's class one of the 1st graders reading to preschool visitors.



The lower and upper elementary students joining forces to study science.



In preparation for the upcoming volleyball tournament the Meshik Wolves scrimmaged community members.



Preschoolers visiting Jimmy Christensen for a tour of his plane.



Preschoolers getting outside and hands on.







**Personnel**

Ms. Kari is teaching our PreSchoolers.  
 Ms. Cruz is teaching our upper elementary students.  
 Ms. Zimmerman is teaching our middle elementary students.  
 Ms. Hannah is teaching our lower elementary students.  
 Mr. Alex is teaching the secondary students.  
 Ms. Holly is serving as our cook.  
 Richard Zimmerman has taken over custodial duties.  
 Jess Sipherd has taken over elementary gym.

**Currently we have no aide.**

**Standards Based System/Curriculum Progress**

- We are reminded how wonderful the SBS is when we are looking over MAPS data and deciding which students pair well for interventions and for individual progression through standards.

**Technology Progress**

- Meshik School has experienced a lag in internet over the past month. DRS has assigned a tech to visit 6 November to adjust our satellite and make any necessary updates.

**Facility Update**

- There are no updates as of now.

**LSAC Activity**

LSAC met October 30 and our next meeting is November 26th.

**Volunteer Report**

Tisha visited the elementary students and taught them how to make Alajaqs.  
Jimmy Christensen had the preschoolers up to his place to take a tour of his plane and boat.

**Professional Development**

- Late start Monday continues to be a great source for professional development.
- The district has also acquired a swivl camera for our site allowing observations from a distance which will result in the development of our professionals.
- Our weekly hour-long meetings (4-5 on Thursdays) are a great way for staff to hear from each other and for Jack to call in or video and see everyone once a week while he is on the road system.

**Pupil Attendance**

We have had good attendance for October for the most part.

**Student and Staff Safety**

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

**Subsistence Calendar**

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

## Site Report – Kokhanok – October, 2019

<b>To: Superintendent Ty Mase and LPSD School Board Members</b>	<b>From: Jordan Davis – Head Teacher Kokhanok</b>
<b>Outstanding Activities and Events</b>	
<p>Volleyball Camp – Kitza and Michael hosted an elementary Volleyball workshop. All of the elementary students had a great time!</p> <p>Basketball Night – Pee-Wee basketball and MS/HS/Adult games were held on October 29<sup>th</sup>. Great games, and even better team work.</p> <p>Halloween Parade- Students dressed up in costume for a quick parade and a quick story, “The Day The Crayons Quit”</p>	
<b>Personnel</b>	
We are so glad to have Kitza back! All personnel are going strong. We have such a great team, even without a full time SPED teacher, we are rolling right along, going strong, and supporting each other!	
<b>Standards Based System/Curriculum Progress</b>	
<p>We all have picked up on a few new tools while at inservice to incorporate into our classrooms. We are always working to best serve our students, so this month Ms. Dana’s very full writing class became manageable as Mrs. Davis picked up a writing level 3 class. We are very happy with this change and all seems to be going very well!</p>	
<b>Technology Progress</b>	
<p>We are in need of a few computers for tutoring.</p> <p>Our new phone system is fully operational and has been a very positive change. A big THANK YOU for those that made this happen!</p>	
<b>Facility Update</b>	
The preschool door needed new weather stripping which was replaced. We also had the heat turned up for the preschool. Things are mighty toasty now for the little ones.	
<b>LSAC Activity</b>	
We talked about all of the upcoming holidays, our upcoming music and kayak building classes.	
<b>Volunteer Report</b>	
Michael Janecek came out to support the Warlords, as well as Kitza. He was a great announcer, guest, and so very, very helpful to the staff giving support wherever he could!	
<b>Professional Development</b>	
Inservice was once again, fantastic! Having the chance to collaborate in person with all of the other teachers is so appreciated!	
<b>Pupil Attendance</b>	
We saw a dip in attendance this month due to some family vacations and the PFD.	
<b>Student and Staff Safety</b>	
Fire drills are conducted once a month, and we have to say, all of the students do really well with the drills. There aren’t even tears from the preschoolers!	
<b>Subsistence Calendar</b>	

We are pushing hard through the standards making every day count!

We are very appreciative of the KVC as Lysa is always looking out for opportunities for students. We are looking forward to all of the classes that are planned in order to pass some CA standards!

### Other

Ms. Dana was able to order a set of books for all of the elementary students through Scholastic! Thank you so much for your generosity!!

**Check out our pictures below!**

**What makes you smile?**



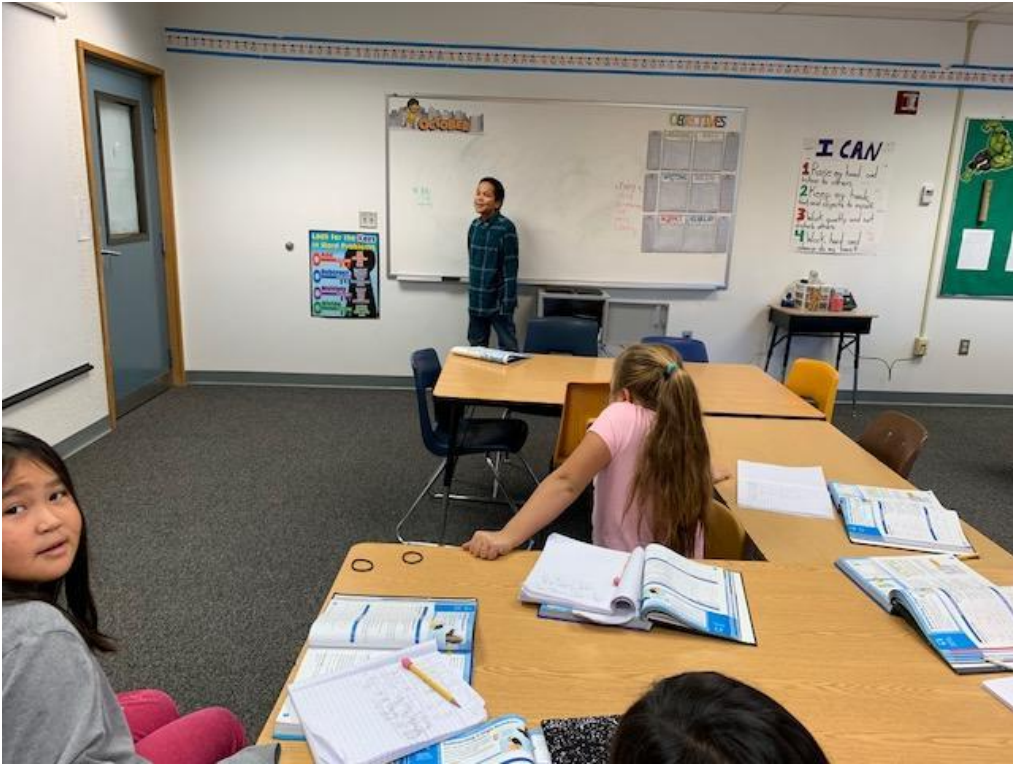


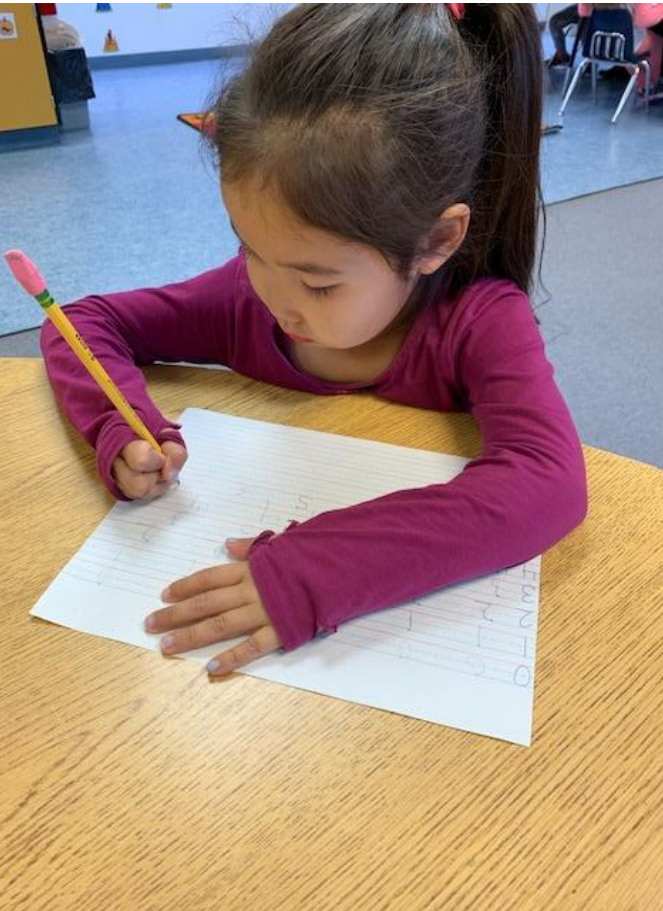
**Kokhanok's Newest Team Member: Kona!**

**In Class:**









Inclusion at its finest!  
The student has become  
the teacher!





📖 New books!



### Future Ballers!



**...and the best staff!! (Not pictured: Bill Cornell)**

## Igiugig School Monthly Site Report

**To:** Ty Mase, Superintendent  
**Date:** 10/31/19

**From:** Tate Gooden, Head Teacher IGI

**Notable Events:** The school's mural was put up on the east wall of the school by Ronne and Tate. Igiugig Student gov. hosted a Halloween Carnival and Haunted Trail on Oct. 30<sup>th</sup>. Through a village grant, Igiugig School was able to obtain a Gleim Flight Simulator. A big thanks to Jeff Bringhurst for all his time and research in purchasing the flight simulator. The flight simulator is up and running and High School students are airborne working on Math and Science Standards.



Students gather beneath the school mural.



Aiden Wassillie prepares for take-off on the new flight simulator.

**Personnel:** Tate Gooden – Secondary; Charlie Gifford – Elementary; AJ Gooden – 0.5 PK/Writing and Music; Levi Tinney .25 Upper Elementary; Betsy Hostetter – Class/SPED Aid; Ida Nelson – Cook; Davey Alvarez – Janitor. Jim Dube – Principal.

**SBS/Curriculum Progress:** Igiugig Students are hard workers. All of our students come to school ready to learn, experiment, and complete daily tasks. Students have filled out Education Maps. 3 HS students are working on Experiencing Out portfolios from Summer jobs.

**Technology Progress:** The school network is performing well. Jon Ludwig visited in September to work on student machines and network issues.

**Facility Update:** The school fuel tanks are full due to the warm weather. Tim has ordered an exterior flood light to increase the lighting on the parking lot. Carl stopped in to check on the boilers.

**LSAC:** LSAC meeting minutes attached from 10/8/19

**Volunteer Report:** Thanks to Christina and Jeff for donating proceeds to Student Government from their Harvest Festival Dinner. Also thanks to Big Sis and Stacie G for hosting movie night and making gourmet burgers for the community.

**Trips Planned:** No School Trips planned at this time.

**Pupil Attendance:** Enrollment for K-12 = 18 students. PK enrollment – 5 students.

**Quote:** “With well-designed pedagogy, we can empower kids with critical skills and help them turn passions into decisive life advantages. The role of education is no longer to teach content, but to help our children learn—in a world that rewards the innovative and punishes the formulaic.” – Tony Wagner

## Site Report – School Site –October 2019

<b>To: Superintendent Ty Mase and LPSD School Board Members</b>	<b>From: Nancy Mills, Head Teacher</b>
<b>Outstanding Activities and Events</b>	
The 5 <sup>th</sup> thru 11 <sup>th</sup> grade student completed their technology/cultural awareness videos. (See attached to share with the board).	
<b>Personnel</b>	
Staff are doing well, no personnel issues or concerns.	
<b>Standards Based System/Curriculum Progress</b>	
Students are adjusting to their new levels nicely and continue to make progress.	
<b>Technology Progress</b>	
Technology needs are just about met.	
<b>Facility Update</b>	
The facility is in good shape.	
<b>LSAC Activity</b>	
Although we did not have a quorum due to members traveling, we still held an informational meeting on October 10 <sup>th</sup> .	
<b>Volunteer Report</b>	
None to report.	
<b>Professional Development</b>	
The staff likes the late start Monday professional development. Due to weather concerns we were not able to make it to King Salmon for inservice but were able to attend some sessions remotely and stayed in touch with the principal.	
<b>Pupil Attendance</b>	
Attendance has been a bit weaker lately. After PFDs came out, several students left for Anchorage. Another student is having medical issues and will be traveling frequently for that.	
<b>Student and Staff Safety</b>	
Everyone has been safe. There is nothing to report.	
<b>Subsistence Calendar</b>	
Parents report that they continue to like the subsistence calendar. Staff also are enjoying it. Parents also really like the Summer Bridge workbooks.	
<b>Other</b>	

**Working on employability standards – community clothing drive for a family in need.**



<b>To: Superintendent Ty Mase and LPSD School Board Members</b>	<b>From: Rick Luthi, Principal Hannah Ward, Head Teacher</b>
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**Outstanding Activities and Events**

This month, we hosted a Murder Mystery party with the help of the LSAC for a fun community get together. Thank you to Tabitha Holm, Monica Brown, Samantha Holm, Lori-Ann Abyo, and Breanna Griechan for helping us put this together for our kids and fellow community members.

Our student government council also organized and ran a fundraiser night for Halloween. We had a cake walk, turkey shoot, costume contest, and Italian soda store.

**Personnel**

Our personnel are doing great! Robert Kirchner is in the secondary classroom. Hannah Ward is in our primary classroom. Robert’s partner, Jenna Bowen, has been a major help and has been working as an aide in the school. Mary West is our preschool teacher and Brian Cato is working as our cook and custodian.

**Standards Based System/Curriculum Progress**

The teachers are doing their best to make their lessons relevant for our students. The elementary class is working with a focus on reading, and challenging our students to show growth in writing. The secondary class has been studying our local ecosystem and ways of living.

**Technology Progress**

Our technology is performing well. Student computers are up and running, and seem to be doing well.

Our staff is getting more into the swing of things with Time Clock!

**Facility Update**

The facility is in good condition! Each Thursday, we use the end of the day to have students work together to do up-keep tasks (sweeping the gym, emptying trashcans, dusting shelves and tables). We are hoping to instill pride in our students by teaching them to take care of what we have.

**LSAC Activity**

We did hold an LSAC in October on the 3rd. We discussed our plans for a murder mystery party student concerns, attendance, and Halloween plans. We hope to hold our next meeting November 6th.

## **Volunteer Report**

We have no volunteers at this time.

## **Professional Development**

Our professional development has been centered around October Inservice and MAP Skills.

## **Pupil Attendance**

We are working on getting students to come to school on time and daily. While the elementary class is doing pretty well in this regard, we are looking for incentives to get our older students into school each day. We will be having our first attendance drawing November 5<sup>th</sup>, to reward one student for good attendance in October. The winning student will win a 15 dollar Itunes giftcard.

## **Student and Staff Safety**

Students safety lately has been about anti-bullying and how to show respect to others, and care for our school environment.

## **Subsistence Calendar**

This year has been progressing very well. Students are currently reviewing and getting back into the swing of things as we get used to being back in school. We hope to have several students finishing levels from last year very soon.

**Other:** Photos (below) from left to right:

1. Pin the Stump on the pumpkin (Halloween),
2. Murder Mystery Character Role Playing
3. Costume Parade (Halloween)
4. Murder Mystery Character Role Playing
5. Cake Party Elementary Class
6. Whole School Activity (Poster Making)
7. Turkey Shoot Fundraiser (Halloween)
8. Preschool Dramatic Play





**Site Report – Pilot Point School – September, 2019**

<b>To: Superintendent Ty Mase &amp; LPSD School Board</b>	<b>From: Robert Fagerquist, Head Teacher Rick Luthi, Site Support</b>
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## **Outstanding Activities and Events**

This month we had a lot going on. We hosted an LSAC meeting on October 8<sup>th</sup>. On the 11<sup>th</sup> our cook went to training. Next up was in-service, October 15<sup>th</sup> through the 21<sup>st</sup>. This was followed immediately by a volleyball tournament in Newhalen from October 18<sup>th</sup> through the 20<sup>th</sup>, attended by our newly minted mix 6 team and their coach, Megan Maloney. In the week of October 22<sup>nd</sup> we held two I.E.P. meetings via Blackboard Collaborate with Mr. Stark. For the final week of the month we were visited by Amber Kresl, who led preschool training sessions, and Rick Luthi and Cathe Rhodes who came to assist us with certified and classified staff professional development. Cathe Rhodes observed all of our classrooms and relayed sage advice as to classroom management strategies, as well as freeing up Mr. Fagerquist to assist Mr. Luthi in meeting with the classified staff. We rounded out the month with our Halloween celebration on the 31<sup>st</sup> which was a great hit with everyone. Our kids came up with some truly remarkable and creative costumes.

## **Personnel**

All personnel are well. We have recognized that communication needs to be our focus going forward as it's vital to establishing and maintaining a positive and collaborative workplace. To this, we have decided to increase our staff meetings from once to twice monthly. We are also in the process of developing targeted professional development training that the entire staff (certified and classified) can attend and draw benefit from, all in the spirit of "Better Together".

## **Standards Based System/Curriculum Progress**

We are progressing through the curriculum at an acceptable speed and meeting attainable goals. Online courses are going well. The distance schedule has become routine and is working to our advantage. Students report being engaged and their output backs this up.

## **Technology Progress**

We are still experiencing poor internet access intermittently, though it seems to have improved this month. We did not miss any online classes due to internet outages.

## **Facility Update**

The facility is in good shape. We replaced a valve on a urinal in the boy's bathroom, and a float ball in the toilet.

## **LSAC Activity**

We met on October 8th. Meeting minutes are available. Our next meeting is scheduled for November 12<sup>th</sup>.

## **Volunteer Report**

Kaylynn Hobson volunteered to lead us all in a tie-dying project. Everyone had a great time. Our student government stepped up and took charge of the Halloween festivities and did a fantastic job. Great leadership was on display, especially from our citizen of the week – 11<sup>th</sup> grader Katlynn Kosbruk – who led the effort.

## **Professional Development**

All certified personnel attended this month's in-service and came away with a number of methods and strategies to improve our classrooms. We continue to make progress on our masters-level college courses.

## **Pupil Attendance**

We have 22 enrolled at Perryville, K-12, with three in preschool. Our attendance remains strong with only one prolonged (6 day) absence by one of our students.

## **Student and Staff Safety**

No problems in this area Our monthly fire drill went off without a hitch.

## **Subsistence Calendar**

No problems here. We are still collecting data, but it seems like our students continue to be at or beyond the level where we estimate they should be.

**Other:** Photos – top to bottom: Destiny in our greenhouse, Kaylynn Hobson leading our tie-dye project, The Halloween costume contest, our brand-new mix 6 volleyball team



# Halloween Carnival!



Site Report – Perryville School – October, 2019

**Chignik Lake School  
LSCA Meeting  
Wednesday, October 9, 2019**

Call to Order  
4:437 PM

**Roll Call**

Clinton Boskofsky,  
Nina Garner  
Marty Takak

**Introduction of Visitors**

Jane Renslo  
Torrie Kalmakoff  
Brenda King  
Jim Dude  
Matthew Stark

**Approval of Agenda**

Brenda King makes a motion to approve  
Nina Garner Approves  
All voted in approval

**Approval of Previous Minutes**

Nina makes a motion to approve minutes as read, with no corrections  
Brenda seconds  
Move approved by all.

**Reports**

**Student Government** - Torrie Kalmakoff Chignik Lake Student Government presented.

Halloween Carnival will be October 31 - 5:00

**Head Teacher/Principal**

- School is surpulusing a teacher desk. Bid are open now and are closing, October 26. ~~23rd~~
- Teachers can order a stem kit from the civil air patrol
- Reminder of student's being sick and absences.

*Parents are reminded to call school when student's are sick and not going to be in school*

### **Preschool**

-4 preschoolers they started the Big Day Curriculum today. This curriculum has Reading, Writing, and Math.

Marty is asked about kids being in diapers. Is students going to be falling behind? Jim said, that kids can join school when they are out of diapers.

Preschool did a nature walk and made native style drums.

### **Teachers**

Jane Renslo (new sub) reported he has been shadowing both teachers to learn the routine and learn more about the students. Jim stated Jane is scheduled to be here till December and her contract could be extended to the end of the year.

### **Old Business**

- Community Account - \$165.00 to spend to clear out the \$164.21 in the account.
- Jim Dude suggested an program to reward students who are on time each day to school. Maybe gift cards, local, be drawn at three week times. Torrie suggested things for younger students also.
- Marty stated that maybe JOM could help out with reward.
- Matthew will ask Jen Myhand, the district account, an about sending the money to the LSAC for be used for a reward.
- Brenda Motion made to have Matthew Stark to ask if they money paid to the local store to be used for gift certificates from the store. If not the money will be used for online gift cards - Nina seconds. Motion passes by all.

### **New Business**

#### • October Events

September 30 - October 25 - Count Period

October 12 and 26 - Saturday School

October 15 - Early Out

October 16 - 21 - No School - Teacher Inservice

October 31 - Halloween Party - Evening

#### • Student Government Cleaning Houses

Matthew said that student government will start cleaning the housing when we have guest-stay that make donations to the Students Government.

- Scheduling Parent/Teacher Conferences.  
October 28 and 29 is the date for the conferences, LSAC agreed this is a good date, since Janet will be leaving the next week.
- Tardy Policy  
Jim is going to be coming up with a Tardy policy for approval.

### **Future Agenda Items**

LSAC doing the pledge before the meeting. Needs need approved at next meeting

Set Next Meeting Date - November 13 - 4PM

### **Questions/Comments**

Brenda asked - What is the quorum?

Clinton verified the 3 out of 5 members

### **Adjournment**

Jane made a motion to adjourn

Second by Brenda King

**Local School Advisory Committee**  
**Meeting Agenda**  
For  
**(THURSDAY)**  
**OCTOBER 3rd 2019**

The Local School Advisory Committee will hold a meeting Thursday October 3rd 2019 at **3:30PM** at the Pilot Point School.

The agenda shall be as follows:

A. Call to Order 3:35PM

B. Roll Call **A)** Lori Ann Abyo *present* **B)** Breanna Griechen *present* **C)** Monica Brown *present* **D)** Samantha Holm *present* **E)** Tabitha Holm *present*

C. Introductions:

D. Approval of Agenda: Monica made a motion and Samantha seconded.

E. Approval of Previous Minutes: Monica made a motion and Samantha seconded

F. Reports:

1. **Principal**: Mr. Luthi introduced himself to the LSAC and explained his role for the year.

2. **Teachers**: Mr. Kirchner shared the hands-on activities his class is working on, including a winter berry study where students are studying and documenting the change in how our local berries are growing. His concerns and goals for improvement were attendance.

Miss Ward reported her plans for the semester: the elementary class will have a heavy focus on reading. She also shared that we are following the LSAC's suggestions from the last meeting and will be implementing an attendance challenge for Pilot Point.

3. **Student Rep: N/A**

G. New Business;

1. Plans for Murder Mystery Party      2. Halloween plans      3. We also discussed having the students organize and plan a trip to take the whole school to Naknek for a few days to go to the pool and have our students take swimming classes, tour businesses, etc.

H. Old Business;

1.            2.            3.

I. Future Agenda Items:

J. Date and time of next meeting: October 3<sup>rd</sup> @ 3pm

K. Public comments: none

A child is a terrible thing to waste

## Local School Advisory Committee Meeting Agenda

- L. School staff comments: none
- M. LSAC member comments: none
- N. Adjournment; \_5\_:20\_\_PM

LSAC Minutes  
Tanalian School  
Tuesday, Oct. 1, 2019

I. Call to Order: 7:05 by President, Dennis Fowler

II. Roll Call: Andy Smith, Andrea McGee, Dennis Fowler, Leo Fowler, Nate Davis, Brandey Voran, Branden Hummel, Patty Brock, Kathleen VanDusen, Matthew Grossmann, Carlton Voran, Nicole Metzgar, Laura Wilder-Combes, Malea Voran, Pavel Alsworth

III. Approval of Minutes: Not available

IV. Communications:

A. Principal's Report: See Site Report, attached

B. Teachers' Reports:

Matthew Grossmann: He is working with his class on developing consistent structure and discipline, and feels that they are on track and moving forward in this new year.

Branden Hummel: The students are progressing well so far. The physics class is designing and building trebuchets, while the consumer math students are well under way in their "game of life" exercise. PEP progress is coming along well with the addition of weekly signature sheets that emphasize accountability.

Brandey Voran: She has enjoyed a great start this year, as her class is focusing on celebrating the uniqueness of each student with their "Bee You" theme. The students recently participated in a pig dissection with a local family, and is producing a monthly school newspaper with the assistance of student volunteer, Malea Voran.

Patti Brock: She is pleased with the effectiveness of their new schedule, with 1<sup>st</sup> and 2<sup>nd</sup> graders going to Mr. Metzgar for science and social studies in the afternoons. This give her focused time on her large and lively kindergarten class. Everyone seems to be enjoying the weekly joint elementary art class.

Kathleen VanDusen: She is pleased that she may have four graduates this year. Four of her students recently attended CTE training and gained two college credits. Student teacher Kate Mitoza is teaching a transitions class for high school SpEd students, emphasizing life skills. Mrs. V is most relieved to have finished the process of sorting out the complex schedule for aides.

Nicole Metzgar: She is teaching a computer science discovery class for six students. She is happy to observe that the atmosphere of the school feels very positive and energetic so far this year.

C. Correspondence: None

D. Maintenance Report: Systems are running well in general.

E. Technology Report: Things are running relatively well, though many agree that the school could greatly benefit from faster internet speeds and more bandwidth.

F. Student Government Report: The annual Harvest Fest is coming up on October 21<sup>st</sup>. Student government is asking for donations and volunteers to help. Mrs. Brock and

Christy Zimmerman are working together to lead the students and hold weekly meetings on Mondays after school.

G. Public Comments: None

V. Old Business: None

VI. New Business: Student Presentations

Malea Voran presented about her trip on the Tazlina Ferry and various ports in Southeast AK to fulfill a requirement for experiencing out in Cultural Awareness.

Pavel Alsworth presented about his summer job working for Lake Clark Air to fulfill a requirement for experiencing out in Employability.

Both students presented themselves and their work very well.

VII. Adjournment: Motion by Andy Smith, Seconded by Andrea McGee. All in favor.

Respectfully Submitted,  
Andrea McGee, LSAC Secretary

**Igiugig LSAC Meeting Minutes 10/08/19**

Call to Order – At 3:46 PM

Roll Call of Members: Ida, Christina, Tanya

Community members present – Sandy, Tate, Jeff, Ida, Jem, Beatrice, Tanya, Stacy, Kiara, Jim, Keil, Shea, Chael

Elementary Presentation – By Jem, Research on Invertebrates and Information on Greater Scaup.

Student Gov Report – Kiara

Movie Night Sign Up.

Acct. balance - \$29,895

Hat Misspelling Options from Stellar Design. Stellar will do a second order 50% off. LSAC approved

Makuryat Dance Group Grant BBNCEF – Kiara showed some pattern swatches.

Old Business

None

New Business

Flight Simulator up and running.

LSAC nominations: Seat A up for elections currently held by Tanya; Alternate Seat up for election currently held by Karl.

Calendar

10/16 – 10/21 In-Service – NO School

10/30 – Halloween Carnival and Haunted Trail

11/2 – 11/23 – Food Challenge

Teacher Reports

- Charlie's Report excused
- Aj's Report – PK, 5 kids enrolled, kids working and playing well together. New materials purchased through a grant. Students concentrating on letter sounds, cooperation, and being kind.
- Levi – On honeymoon
- Tate – Reported on Distance schedule. Only Math for us. Parent Teacher Conference schedule. Goals at school and home. XC regionals and Eskimo Ninja Warrior. Science – mouse maze experiments.(SICK!)

Future Agenda Items - NA

For the Good of the Order – NA

Set Next Meeting Date – Nov 13<sup>th</sup> 3:45 PM

Adjournment – 4:21 PM

**THE LAKE AND PENINSULA SCHOOL DISTRICT  
REGULAR LOCAL SCHOOL ADVISORY COMMITTEE MEETING**

DATE: October 30, 2019  
LOCATION: Port Heiden, ALASKA

TIME: 3:45

**CALL TO ORDER**

The Regular Meeting of the Meshik School LSAC was called to order by President Toni Christensen at 3:54 PM at the Meshik School in Port Heiden, Alaska.

**ROLL CALL OF LSAC MEMBERS- Quorum Present**

Toni Christenson Present  
Charlie O'Domin Absent  
Miranda Lind Absent

Jaclyn Christenson Present  
Billie Scheffenberger Present

**INTRODUCTION OF VISITORS**

Katie, Alex, Tim, Hannah, DJ, Natasha, Gabby, Jack

**APPROVAL OF AGENDA**

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

DISCUSSION:

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

**APPROVAL OF PREVIOUS MINUTES**

Tabled- minutes were not available. We will work with Kasie to bring those forward at the next meeting

DISCUSSION:

We started the meeting sharing some of the positives of the new year that anyone was seeing. There were many things mentioned that indicate we are off to a good start.

REPORTS:

Student Report from Natasha

- Hoping to do more fund raisers and sponsor a senior trip. Lots of adult interest in chaperoning.
- Plan to order Meshik School clothes for sale after Halloween
- Halloween Party planned for Thursday. Lots of activities for everyone and sponsored by Student Government.

LSAC members responded about how they would like to help. Some would help planning and organizing, others would do more at events, etc. Lots of support when it is needed so be sure to ask.

Teacher Reports-

Gabby- Cultural Awareness focus, Alutiiq songs with students. Lots of support from community to make fried bread and tundra tea.

Hannah- Co teaching elementary and lower grades group. Some absentees so she has had an all-girl group. Could use some help with the Alutiiq language songs and skills if someone is available. Community members always welcomed in school to help or teach kids local and cultural things.

Katie- Been working on science with her two students. They are doing a check in every morning and they are doing very well. Can't just say they are "good". They talk more about emotions and specifics of their day. Working on words with Greek and Latin roots. Reading a lot of books. Big group is building a new website.

Alex- They have a new online schedule that is working out pretty good. Your wild creative videos on Climate Change and will present at a meeting. Would like to see if Donny could teach the kids to make darts. (Toni mentioned others who might be able to help, too). Some kids are coming to school really tired in the morning. There is a gym list and gym nights will continue with new monitor. There is also a kid gym night and a list for no homework, too. There are currently no school aides. Position was advertised early in the year and still open for applicants. Alex could use help with his kids, others can use help, too.

Tim- Working at August and fall inservice with staff on self-regulation and teachers are following through in schools. Seeing good results here and in other communities. Meditation, Breathing exercises, music time, and yoga. Students practicing self-regulation do better on homework and turning in assignments. Attended a conference with Amber in Anchorage. Richard Roddy was the presenter and they liked what he did. Would like to see him come to Port Heiden to work with the staff, students, and community. Tim shared that Jack knows Richard, Jack met him while he worked with the Naknek and King Salmon communities. He appreciated the work Richard was able to do there.

LSAC members felt that they would follow up on this. Funding might be an issue, but Tim shared it might be cheaper for him to come here and work with many rather than send a couple to a training. Tim went to the At-Risk Youth Conference in Anchorage where he learned about a 12 Steps of Native Youth finding their purpose. He talked about making some district wide videos/getting the students involved in making them about each step.

OLD BUSINESS- There was no old business to discuss this time.

NEW BUSINESS-

1. Christmas gifts- Coast Guard might include Port Heiden in the Santa to the Villages program. Would be first two weeks of December. Decision may be made soon.
2. Local elections will be held November 5<sup>th</sup>. LSAC members present would like to continue in their role. May need to ask about when each members term ends since there was some uncertainty.

3. Parent Teacher Conferences November 6<sup>th</sup>
4. Meeting with LSAC, staff, and Seniors/senior parents November 8 at 3pm to talk about graduation and decorations, etc. Would like to get this organized early so things can arrive on time.
5. Volleyball at Port Alsworth November 18-21
6. Christmas Program was discussed. Staff will work with the community to get something together. Would like to have an Alaska theme and feel. Tentative date for program is December 16.
7. Last day of school before the break is December 18. School teachers return January 6 and students start on January 7, which is also Russian Orthodox Christmas.

#### PRINCIPAL'S/HEAD TEACHER'S REPORT

1. Alex- Alex gave his report earlier and went to volleyball practice
2. Jack- Mostly here to listen. Hearing good things about the staff, students, and community. Seeing the hard work of the students and staff during visits. Sorry we didn't meet in September as an LSAC. Glad to have seen some community members at the pot luck during that visit and meeting others yesterday at a birthday party. Made copies of the data/improvement plan available to LSAC members if they wanted a copy. My next visit will be the week of November 18<sup>th</sup>.

STUDENT REPORT- Moved to the top of the agenda.

#### FUTURE AGENDA ITEMS AND SET MEETING DATE

- Need to get April 2019 Minutes to group for approval at next meeting.
- Next meeting will be November 26 at 3:45. Jack will be in Chicago and will call in.

#### ADJOURNMENT

MOTION: Moved Jaclyn, Seconded Billie to adjourn at 4:45 pm

PASSED AND APPROVED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 200\_\_\_\_  
 BY THE MESHUK LOCAL SCHOOL ADVISORY COMMITTEE.

PERRYVILLE LSAC MEETING MINUTES  
October 8, 2019

TIME CALLED TO ORDER: 5:17 P.M. by Dana Phillips

ROLL CALL: Dana Phillips, Bertha Skonberg, Sephora Kosbruk

VISITORS: Megan Maloney, James Williams, Rob Fagerquist, Austin Shangin; Students: Ethan Shangin, Devin Kosbruk, Angelina Phillips, Sharlise Yagie, Katlynn Kosbruk

APPROVAL OF AGENDA: Unanimous approval

APPROVAL OF PREVIOUS MINUTES: Unanimous approval

REPORTS: Rob Fagerquist reported 9 students in middle/high school, grades 8 through 11.

Megan Maloney reported 7 students in grades 4 to 7. All is well in the elementary classroom.

James Williams has seven students in kindergarten through the 3<sup>rd</sup> grade.

Audrey O'Domin reported that the preschool has three students.

NEW BUSINESS: Rob Fagerquist presented the theme of this school year "Better Together" to the LSAC. The staff of Perryville school are intending to foster a positive and collaborative school environment through

BREAKFAST PROGRAM: The particulars of the Breakfast Program were presented and discussed. All agree this is a great plan.

NEXT ELECTIONS: Next elections are to be held in March of next year (2018). A discussion began as to moving all elections to March (two seats are up, one in October and another November of 2018) for easier voting was begun, but it was decided to wait for more members of the LSAC to be present before officially altering the terms of office for the two seats in question.

NEXT MEETING: Next meeting scheduled for October 16<sup>th</sup>, 2017

DISMISSAL: Meeting dismissed at 5:48 P.M.

**Chignik Lake School  
LSAC Meeting  
Wednesday November 13, 2019**

Call to Order-4:07pm

Roll Call-Marty Takak, Clinton Boskofsky, Nina Garner, Natalie Lind, Francine Isenberg

Introduction of Visitors-Matthew Stark, Ken Brown, Jane Renslo, Jeremiah Isenberg, Raemie Garner

Approval of Agenda

Motion to add LSAC resignation to end of agenda made by Clinton, Second by Francine Motion carries

Motion to change "fo" in Introduction of Visitors to of.

Approval of Previous Minutes-Correct call to order time to 4:37pm. Correct Jim Dude to Jim Dube. Under teachers change the first he to she. Under future agenda items add "of alligiance" after pledge, remove second need. Nina makes a motion to approve minutes with corrections. Clinton seconds. Motion carries

Reports

Student Council — Fundraisers include sweatshirt sales to purchase jerseys, Doing potluck for Thanksgiving, volunteer cleaning up housing after visitors. Looking for other fundraiser ideas, Natalie suggests doing hamburger feed. Clinton likes this idea, Francine asks if the school district will allow cooking in the school. Clinton says cake walks are popular. Francine mentions poultry bingo. Nina says game night for parents and kids. Jeremiah says we are thinking of doing a movie night. Francine asks if LPSD has anything like Anchorage school districts where parents can donate for that school. Nina asks about spirit week.

Head Teacher—Day before thanksgiving we are having the traditional potluck at lunch for families, Jim is sending ham and turkey. Marty asks about early out, Matthew states since the shorter school days and there are no longer early outs.

Classroom Teachers—Jane states kids did a veterans day celebration and awareness. Local veteran came in and spoke with the children. It was also a welcome to Ken. It was good for the kids, I enjoyed it and I am glad Ken is here. Working on

future working together. Ken is working in elementary in the morning and afternoons with Matthew.

Preschool – Nina states this week they have been very busy, Getting new furniture. They were excited to have a visitor this week. Clinton asks about preschool on Fridays, Amber suggests leaving the schedule as is.

#### Old Business

Approval of LSAC doing pledge before meetings. Marty asks for LSAC policy for a sample of an agenda. 2015 update of agenda does not have the pledge of allegiance. Looking for the correct place to add. Nina makes a motion to add pledge of allegiance after roll call. Clinton seconds motion. Motion carries

#### New Business

- Community Surveys-Matthew states Jim would like a community survey. The district office would like them back Dec 11. Its for parents community survey. Survey will be put in the mail or handed out to parents.
- Tardy Policy-Jim sent out a tardy policy. It will start next Monday. Incentive was started this week. Gift cards are either amazon or iTunes.
- Moving Christmas Program to 12/17 – It was supposed to be on 12/19. It has been put on the agenda to move it back 2 days. School gets out Friday the 20th of December. School Christmas program will be at 6. Dessert and social afterwards.

Future Agenda Items— Need to add appointment for future vacant seat  
JOM funding for gym night supervisor

Set Next Meeting Date— December 11, 2019 at 4pm

LSAC Resignation-Marty Takak. Marty asks how LSAC will like to receive his resignation. Francine suggests having it verbal and stated in the meeting minutes should be sufficient. Marty thanks LSAC for the opportunity. LSAC and visitors thank Marty for his service to the community. Vacant seat can be filled by appointment until next year election.

#### Questions/Comments

Adjournment-Clinton makes a motion to adjourn, Nina seconds, Motion carries

## LSAC Meeting Minutes

**Date September 23, 2019**  
**Kokhanok, Alaska**

**Roll Call: Shirley Nielsen, Marlene Nielsen, Janessa Woods, Laura Andrew, Brittany Rush**  
**Introduction of Visitors: Dana Wolf, Jordan Davis, Morgan, Jesse Davis, Josh Jenks,**  
**Matrona Eknaty, Harry Ricci, Bill Cornell, Nathan Hill**

### **Approval of Agenda:**

**Motion: Moved by Shirley Nielsen, Seconded by Marlene Nielsen, to approve Agenda as presented.**

**Discussion:**

### **Approval of Previous Minutes:**

**Motion: Moved by (no previous minutes)                      Seconded by,                      to approve minutes as presented.**

**Discussion:**

### **Reports:**

**Student Council**

**none**

**Student Reports**

**none**

### **Old Business:**

Amakdedori Cultural Trip in August 2019 was a success. Pictures for this community trip can be found on the Cultural Google Drive. If students or teachers need to access this information they can contact Brittany.

### **New Business:**

#### **Change in Phone Number**

1. School phone number will be changed. This number will not be a Kokhanok number. This new number cannot be called by local numbers. This new number can however call locally.
2. Each classroom will have access to a phone
3. Possibly have an aide with a local number give their number out for emergency use
  - a. Can we have an 800 for families to call, so long distance is not being used from local landlines
4. Notify community about this change
5. Nathan wants to know how much we are saving? Could we keep the landline for local use and keep the long-distance calls to the internet number?

6. Community is concerned that getting rid of the local phone will not be suitable for families who live outside of the cell phone range.
  - a. Harry would like to see that local line preserved due to the poor cell phone reception

### **Elections**

1. When seats are up? Who holds each position? When do we have elections?
  - a. We should coordinate with local election times to do our LSAC elections. Could we as an LSAC ask to be put on the local meeting agenda to nominate open LSAC seats

### **Fall Family Festival Date 11/01**

1. One sugar pumpkin per student and larger pumpkins for prizes. These will be donated by the KCC
2. KCC may possibly be able to donate decorations for Halloween
3. KCC said they can also donate items for games during the event

### **Data/Site Goals/Subsistent Calendar/School Climate**

1. Goals come about from the Data that is collect throughout the year.
2. Summer Books should be in line with where each student is at, versus trying to have them work on things they are not studying or have knowledge of.
3. A parent recommends goals should also consider making sure parents are in the loop with where their children academically perform at: struggling or exceling. Parents also should know what each online tutor is focusing/helping students with. Also, if children are being taught during intervention times, it would be nice to know what exactly they are targeting during this time block.  
**Lastly, making sure we as school are staying true to being a standard based system and not a grade system. We should be teaching where are students are at, not where they “should” be.**
4. Plan once a month activity to promote positive school climate

### **Correspondence:**

**Report Card to the Public –<https://education.alaska.gov/assessments/peaks/results>**

### **Principal/HT/Teacher Reports**

**Brittany**-6 students, new curriculum this year, new handwriting program, students are loving the change

**Dana** teaching K-2 this year, some level 3 in afternoon

**Jordan**-Full time teacher who is focusing on getting students writing and reading up to speed

**Jesse**-teaching a new group of younger students this year. One of the best starts to the school year

**Josh**-teaching grades 2-6

### **Community Concerns/Comments:**

**Culture Camp**

1. Bristol Bay Youth Program-Jordan will get out applications to students
2. Marlene states that she is concerned about which meetings are being held in the school setting/facility; primarily Pro or Anti Pebble Assemblies. She and others feel that it is best to keep our teachers and our staff out of the promoting process of such agendas/meetings. Doing so will help maintain student and family individual rights, opinions and stance on this particular topic, which will eliminate students being persuaded or influenced by the stance of their teachers.
3. Should the carnival donate money to the school or buy items that are needed and bring them to the school themselves?
4. Carnival Committee wants to donate jerseys for students

**Kokhanok Carnival Committee Donation for Snacks**

**Nathan Hill**-Having preK in the afternoon is not great time for this age group of children. He would like see PreK in the morning. Also, can advanced learners be moved to higher grades that would better suit their academic levels?

- a. Bill will look into the idea of having PreK in the AM.
- b. Bill says students can test out of levels.

5. LSAC requests the gym be closed on Sundays and have the doors be closed each night at 9:00 PM

**Informational**

**Cross Country Jamboree September 26-28**  
**October 10 CTE Applications due for Phase 2**  
**October 16-21 Teacher inservice**

**Future Agenda Items:**  
**Jamboree will be hosted here in January**

**Future Agenda items and meeting date: not set at this time**

**Adjournment**

**Motion by: Shirley Nielsen                      Moved by, Janessa Woods                      Seconded by,**  
**Marlene Nielsen                      to adjourn at, 6:09**

## LSAC Meeting Minutes

**Date October 24, 2019  
Kokhanok, Alaska**

**Called to Order @ 3:50 by Shirley Nielsen**

**Roll Call: Shirley Nielsen, Marlene Nielsen, Janessa Woods, Laura Andrew, Brittany Rush  
Introduction of Visitors: Dana Wolf, Jordan Davis, Morgan, Jesse Davis, Josh Jenks, Beth Hill, Lysa Lacson**

**Approval of Agenda:**

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

**Discussion: none**

**Approval of Previous Minutes:**

**Motion: Moved by (no previous minutes)                      Seconded by, n/a                      to approve minutes as presented.**

**Discussion: none**

**Reports:**

**Student Report**

**none**

**Student Council**

**none**

**none**

**Old Business:**

1. Change in Phone Number
  - a. Kokhanok School's phone numbers have officially changed.
    - i. Toll Free # 1-833-293-1971 or 907-917-4026
    - b. *Bill Cornell was able to get the toll-free number approved by Ty and Laura*
    - c. *282 # will be canceled this month*
  2. Elections
    - a. Partner with local elections on November 18<sup>th</sup> (at least 30 days)
    - b. Seats open
      - i. Seat A Marlene Nielsen
      - ii. Alternate seat is open
        1. Alternate seat will be filled by the person with the next highest votes
      - iii. Any person interested in being on the LSAC can pick up a candidate form at the school. These must be submitted to school no later than November 11<sup>th</sup>
      - iv. Election must be posted at 3 different locations
        1. The locations will be: KVC, Bingo Hall, Kokhanok School, Nielsen General Store
  3. Fall Family Festival Date 11/1

- a. KCC donated supplies for this gathering
- b. This will happen on 11-1 from 6-8, group games and activities during this time
- c. Pumpkins that were donated by KCC will be used as prizes and gifts. Each child in the community will receive a pumpkin

**New Business:**

**KCC will possibly host a haunted house on November 1<sup>st</sup>**

- 1. November Community Night
  - a. Thanksgiving/Thanksbringing
    - i. Monday, November 25<sup>th</sup>
    - ii. Potlach style
      - 1. Those who bring dishes, prep, and clean-up will be entered in to win a prize during the event
    - iii. Janessa will do baking with students over the weekend leading up to this event. Volunteer hours can be obtained during these times
    - iv. KCC will donate turkeys and other food items to this event
    - v. Work on food list this next week, finalize it, and order supplies ASAP
    - vi. Stuffing can be donated by KCC
    - vii. School Staff and student government will see what supplies are available for this event
- 2. Music Class-Lysa
  - a. Two get togethers in December
    - i. Lysa (village admin) secured a music teacher the week of December 9<sup>th</sup>-December 13<sup>th</sup> a few people will be coming to our village to teach music to our children
    - ii. Learned Music and Dance Performance will be held on 12/13
    - iii. Holiday Caroling/gift exchange/cookies 12/17
- 3. Kayak Building Class
  - a. Lysa says kayak making/building instructor is secured for January 11-25.
    - i. Kayak building class can be tied to many different standards in our levels. Class time can be used to make these kayaks because there is so many standards it can tie back to.
    - ii. Beth Hill says there is a curriculum here in the school that is linked to kayak making that can be utilized prior to this Kayak instructor coming in.
    - iii. 4 kayaks will be made
      - 1. one will be raffled to students who attend
      - 2. other 3 can be raffled off and moneys donated back to a fund for the children of our village
- 4. January Basketball Jamboree
  - a. Basketball Jamboree will be in Kokhanok on January 29-31
    - i. Think and discuss more in November and December so we can be prepared for this event

**Correspondence:**

none

**Principal/HT/Teacher Reports/Aide Reports**

**Brittany-** none

**Dana-** Good to meet with Parents. Nice to watch Kindergarteners grow and learn

**Jordan-** strives to do what's best for our students. Recently took on a level 3 writing level. Lots learned during in service. Started taking another college class in Reading Intervention

**Jesse-**Trying new things with students, doing dissections in Science, Working with Level 4 students in Math. Trying to put together application for weather station with students. Potentially have weather station at school for the students.

**Josh-** Good to connect with parents. Class earned party, and are working toward earning another

**Kitza-** In our village for 3 weeks doing SPED services. Husband coming to Kokhanok. They would like to a community basketball game where he announces the game. She also is doing a kid's volleyball training for grades 3-5.

**Bill-**District still looking for a SPED teacher. Kitza is here for another 3 weeks, when she was not here Tootsie Roehl was her sub. Hope to fill the position in January. Krista Hobson also filling in as sub and doing a wonderful job. Encourage parents to come into the school to check in. Encourage community members to not allow dogs to follow students to school due to student safety. If interested in purchasing new jersey's we can use Dooley's athletic. There is some funding for this. We can order these next month. Teacher inservice was a nice collab with B.B. school. Staff teacher inservice day was the 21<sup>st</sup>. Smitka was featured on the Bristol Bay Times.

**Community Concerns/Comments:**

Is there a sub that we can get for Nick Wassillie (night gym aide) for the days that he is sick or out of town? Bill will follow up on this.

Lysa says Council is hiring a winter cultural program coordinator where students can start working on CA standards during the winter months. Lysa says she wants to organize a trip out of state for older students. She is willing to do fundraisers to help support this cause. Considering age 14 and up.

Kitza says she's impressed with our students on how focused, polite they all are.

Beth Hill say she is here and available to art projects with students. The teachers can call her if they feel like she can help with projects.

**Informational**

- 1. October 22-23 Parent teacher conferences**
- 2. November 3-8 CTE Session 2**
- 3. November 18-21 LPSD District Volleyball and Winter Semi Formal**
- 4. November 28-29 No School-Thanksgiving**

**Future Agenda Items:**

Bazar, holiday caroling details will be discussed at next meeting date

**Future Agenda items and meeting date: Tuesday, November 26, 2019**

**Adjournment**

**Motion by: Shirley Nielsen                      Moved by, Brittany Rush Seconded by, Marlene Nielsen                      to adjourn at, 5.24**

# The Weekly Eagle

Volume 8

November 4, 2019

Perryville, Alaska

## Halloween Carnival!



**CELEBRATIONS!**



Devin wins funniest costume



SPOTLIGHT on ...

## Student Store!

**O**

pening Soon! We have soda and Gatorade, chips and jerky, and more!

Store hours will be: **Tuesday and**

**Thursday 6:00 to 7:00 P.M.**



Clifford was the scariest!



Janette wins for most creative

Big Thanks to Katlynn for organizing everything



Rick and Cathe at work.

Thanks for helping



Then there's these guys ...

**Attention!** Next week on

November 12th we will have an LSAC meeting at 5:00 P.M.

November 12, 2019

Dear Governor Dunleavy and Alaska Legislature,

It is with great urgency, high interest, and critical care that we, the undersigned superintendents of Alaska school districts, declare Alaska's students are presently in a reading achievement crisis. National tests, state assessments, and local reading data all provide clear evidence that too many of Alaska's children are not reading at acceptable levels of proficiency and are far below their peers across the nation. While there are great examples of successes, the failure of a large number of students to read successfully is a story that must have a new ending.

Literacy is a fundamental right of all students and must be a no-fail mission for all Alaska stakeholders. School boards and districts, policy makers and business leaders, along with parents must rally together to support the learning that is essential to gain competency in reading—from birth to three, pre-school to graduation, and into adulthood.

We, superintendents, support the work begun by Commissioner Johnson to engage the 31st Legislature to pass a reading bill to hold Alaska's schools and other stakeholders accountable for critical, evidence-based teaching and learning of the five components of reading (Phonemic Awareness, Phonics, Fluency, Vocabulary, and Comprehension). All students in our state deserve high quality curriculum and instruction based on the science of reading.

This need for collective support rises above outward blame, self-service, finger pointing, finances, and personal agendas. The time is now for our state to come together as a whole to ensure the children of Alaska learn to read with fluency. Our children have waited too long for the adults to act on their behalf.

The following superintendents are seeking action, grounded in law, to ensure all students learn to read.

All means ALL.

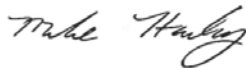
Sincerely,



Deena M. Bishop, Ed.D.  
Anchorage School District Superintendent



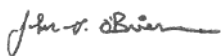
Larry LeDoux, Ed.D.  
Kodiak Island Borough School District  
Superintendent



Michael Hanley  
Chugach School District Superintendent

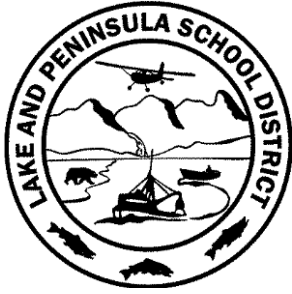


Monica Goyette, Ed.D.  
Mat-Su Borough School District Superintendent

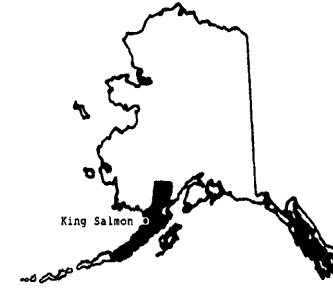


John O'Brien  
Kenai Peninsula Borough School District  
Superintendent





THE  
LAKE AND PENINSULA  
SCHOOL DISTRICT  
101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907) 246-  
4473



**Date:** November 1, 2019  
**To:** Lake and Peninsula School Board  
**From:** Ty Mase  
**Re:** Superintendent's Report - November 2019

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#### **I. GRANTS –**

While we are waiting to hear back from our new federal grant (The Literacy 365 Project) director in D.C. on our budget revision approval, we are busily working on another five-year State grant that would also target literacy. Our goal is to focus on professional development and to also strengthen community early literacy and language resources to be utilized during the summer months. We hope to know by the December meeting if we receive this grant or not. 83

#### **II. IMPORTANT DATES TO REMEMBER – WINTER / SPRING**

- November 7-10: AASB Fall Boardsmanship Academy
- November 18-21: District Volleyball in PTA
- December 5-7: State Volleyball
- December 12: Board Meeting in Anchorage
- December 19: Christmas Break begins
- January 13: First Tutor day
- February 3-7: Federal Programs Audit
- February 8-10: AASB Legislative Fly-in
- March 28-30: Second AASB Legislative Fly-in
- April 6-10: PEAK Testing
- April 13-17: SNAP Meet
- May 1: Schools Close

### III. HISTORIC GRADUATION NUMBERS

Lake and Peninsula School District High School Graduates May 1976 to Present																	
Years	LPSD	BAY	EGE	IGI	IVB	KHK	LAG	LAK	LEV	LHS	NEW	NON	PDB	PIP	PTA	PTH	PVL
Totals	903	38	10	26	4	91	37	95	35	3	215	96	25	20	64	62	82
1976-77	3										2					1	
1977-78	6							2			2					2	
1978-79	36					4		2			7	11	5			6	1
1979-80	29				1	5		5			3	8	1			3	3
1980-81	19	4				3		3			3	5				1	
1981-82	19	2		3		1		3			3	3				2	2
1982-83	30					4		6			12	5				1	2
1983-84	27	2		1		3		3			7	3			2	1	5
1984-85	22	1		3		5		2			6	1				2	2
1985-86	12	1			1	1					3	3					3
1986-87	9							5			2	1					1
1987-88	10							2			6						2
1988-89	12	1									3	3		3		2	
1989-90	14	1				4		1	1		3				1		3
1990-91	13	1		1		1		1	1		3		1			2	2
1991-92	12					2					3	1	1			2	3
1992-93	14	1					1	2			3	2	2		1		2
1993-94	18	2				4		2	2		6	1					1
1994-95	18	1			1	2	2	1	2		2	1		2	3		1
1995-96	17	1	1				1	3			6	1	1	1	2		
1996-97	18	1				3	3		4						2	2	3
1997-98	24	1				2	3	2	1		7	5			2		1
1998-99	40	3			1	6	4	3	1		14	5	1			1	1
1999-00	18					1	2	1			5	2	2				5
2000-01	30	1		1		3		3	2		5	5		3	5	2	
2001-02	19					4	1	2	2		3	2			1		4
2002-03	33	1	1	1		3	2	4			8	5	1		1	3	3
2003-04	26	1		1		1	1	4	1		2	4	3	1	1	3	3
2004-05	16			1		1	2	2			4		2	1	2	1	
2005-06	30	1				3		5	1		8	2		1	2	2	5
2006-07	25			3		2	1	4	1		5	3	1		2	1	2
2007-08	28	1		1		1	1	3			12	3	1	1	2	2	
2008-09	20	1				4	3		1		4		1	1		1	4
2009-10	29		1	2		3		2	2		7	1	2	1	4	2	2
2010-11	26	2		2		6	1		1	3	4			2		2	3
2011-12	19	3				1		1			7	1		1	1	3	1
2012-13	29	1	3			5	4	1	2		6			1	2	3	1
2013-14	25		3	2			1	1			6	1		2	4	3	2
2014-15	28		1			3	1	9	4		3	2		2	2	3	
2015-16	31	3		1			1		3		7	3		2	7	2	2
2016-17	20			1				3	1		6	2			6		1
2017-18	18			1				2	2	1	4	1			7		
2018-19	11			1					1		3				4	1	1
2019-20																	

In 1976 three students, two from Newhalen/Iliamna and one from Port Heiden, graduated with high school diplomas from the newly established Lake and Peninsula School District (LPSD). Since that time over 900 students have successfully completed their high school careers, earning diplomas of graduation.



#### **IV. SALINA MARY PHOTOGRAPHY SERVICES**

The tentative photography schedule for the 2019/20 school year is as follows:

November 11- Tanalian School

November 14- Nondoltan

December 10- Newhalen

January 13-17: Perryville (13th), Bay (15th), Lagoon (16th), Lake (17th)

February 3-7: Pilot Point (3rd), Port Heiden (5th), Levelock (6th)

February 17-21: Levelock (17th), Kokhanok (19th), Igiugig (20th)

**Date:** November 22, 2019  
**To:** LPSD School Board Members  
**From:** Bill Cornell  
**Re:** Curriculum: October-November 2019

### **Professional Development**

October Inservice- Inservice was a very eventful three days, traveling into King Salmon on Tuesday and back to sites on Friday. Notable sessions included Trauma Informed Instruction with Pete Tallman, De-escalation Strategies with Tim Welch, time for schools and staff to collaborate, and our whole-staff “State of the District” session. We topped off inservice again with a Teacher Appreciation Dinner at Bear Trail Lodge!

Our shift to having the Monday after inservice week as an on-site inservice day really benefited staff. I would recommend doing this again next year, as it allows staff to plan and implement what they learned at inservice.

Thanks again goes out to Bristol Bay staff for collaborating with our district, and opening up their school for us to use.

Monday Late Start- Our late start in November included the Danielson Framework for Teaching, MAPS Skills training, and a PowerSchool work session. Having three sessions allowed teachers to attend the session they needed most. Our late start in December has a writing instructional strategy focus.

### **Curriculum**

As mentioned in my previous report, there are not a whole lot of changes here, with no new adoptions of curriculum or standards this year. However, an Assessment Committee has been formed to look at migrating our end of level assessments to be computer based and housed in PowerSchool. This will allow us to easily adapt and improve assessments on a regular basis, create multiple forms of the same assessment, and mirror other assessments that students are taking such as the PEAKS and MAPS assessments.

A science committee has also formed to guide us with the transition to the new State science standards I mentioned in my last report.

### **Distance Classes**

Having two devoted distance teachers has allowed Marli and Christian to focus on the content of instruction, freeing up on-site teachers to help students with on-site work and help keep students organized. I feel confident that the level of instruction that students are receiving, and the communication with our new format for distance classes has been an improvement on what we have had in the past.

One tweak we are looking at making is a shift to a different distance delivery platform. Our Tech. Department has been very helpful in troubleshooting students’ and teachers’ connectivity, and have found it is not so much our limited bandwidth that makes it challenging for students and teachers to keep connected to their classes, but rather the BlackBoard Collaborate program as a whole. We are looking at replacing BlackBoard Collaborate next year with a product that will better meet our needs.

Thanks again to the Board for supporting the shift in the distance program!

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

# LPSD Technology - November Board Report

*Sam Rigby - 11/5/19*

October has been another busy month with 270 new Helpdesk requests. We were able to take advantage of our time at inservice to perform routine maintenance and updates to all staff laptops. Additionally, we were able to meet with staff individually and in small groups to discuss what's working, not working, and what can be improved upon with technology.

**Port Heiden** - We have determined that there is a fan failure in the satellite dish at Port Heiden. The failed fan results in slow and intermittent internet performance only when the network is under heavier load. This made it challenging to troubleshoot the issue.

DRS has been notified and is sending a technician out to replace the part. Weather has delayed travel for the DRS technician but he is currently scheduled to visit on 11/6.

**Network Infrastructure** - As our classroom technology changes and advances, network infrastructure changes must be made to accommodate. Thankfully we have been able to stay ahead of most of these needed changes and will continue to do so. Two examples are upgrading our Wifi Access points to better accommodate high density radio environments and replacing our soon to be deprecated DHCP and DNS servers.

**Server Infrastructure** - We have replaced all but 3 of our district-wide servers with cloud based servers. Cloud based servers have a less expensive total cost of ownership, are not as bottlenecked by our satellite connections, are more easily manageable, and have a more reliable uptime.

In addition, we are in the process of migrating our lunch program software (Mosaic) from a vendor hosted cloud server to an LPSD managed cloud server. This will result in an annual savings of \$3,000-5,000. After a successful migration of Mosaic, we will prepare to migrate our financial software from an on-premise server in King Salmon to a cloud server. This will greatly increase district-wide productivity through faster access and less downtime due to server outages (due to frequent power outages in AKN).

**Blackboard** - In my last report I referenced issues we've been having with Blackboard (our virtual classroom and meeting room platform) and the need for a replacement. A tech committee met during October inservice to discuss platform needs as well as to review and demo replacement options.

We have selected Zoom as a preliminary candidate. Zoom offers everything that Blackboard can do and much more. While not a primary motivating factor, a switch to Zoom would also present a cost savings of \$5,000-7,000 annually.

Tim Welch has begun to pilot Zoom with his 1:1 cyber counseling sessions. He has been pleased with its performance so far. We are also planning to have one of our online teachers pilot Zoom with one of her online classes in a particular level.

# LPSD Technology - December Board Report

Sam Rigby - 11/27/19

November has been another busy month with 225 new Helpdesk requests.

**Port Heiden** - Internet issues related to satellite dish fan failure have been resolved.

**Online Class and Virtual Meeting Platform** - We are continuing to work towards replacing Blackboard Collaborate with Zoom. Tim Welch has been using Zoom for his one-on-one counseling meetings with students and our online teacher Marli has been piloting it with a select group of students. Both have reported a much better experience with Zoom over Blackboard.

We have recently learned that our internet provider, DRS, is planning to offer Zoom licenses to all of their education customers at no additional cost. We will be working with DRS to determine if the licenses they will be offering will meet our requirements. This would result in another \$2,000/year savings with a switch to Zoom.



*Pilot class on the Zoom platform with online teacher Marli*

**Web Filtering** - We are demoing two enhanced web filtering platforms to provide additional filtering capabilities on student devices. As website technology advances, we have to adapt and adjust to accommodate. I will be sharing more information about our efforts in future board reports.

Monthly Activity Report  
LPSD  
Month: November, 2019

To: LPSD School Board  
From: Ed Lester  
Date: 10/19

### **Cross Country:**

Congratulations to our state cross country runners. LPSD had an outstanding showing at the state Cross country race. LPSD had 6 runners in the top 20 at state. The Girls Sockeye Coop team with runners from Port Alsworth and Newhalen took 2nd place as a team. The Boys Sockeye Coop team with runners from Port Alsworth, Kokhanok, and Newhalen took 4th place as a team.



### **Volleyball**

Volleyball is in full swing. LPSD mix-3 is working hard to prepare for the small school tournament November 18th in Port Alsworth. After the small school tournament we will coop our teams and run the southwest regional tournament. This will be a couple coop teams from within the district along with Perryville, Newhalen, and the defending state champs Port Alsworth. Good luck to all teams.

### 2019 MIX 3 VOLLEYBALL Lake & Peninsula School District Championships

						<b>CHAMPIONS</b>	<b>Nondalton Warriors</b>	
NON-B					Best 2 out of 3	<b>2nd Place</b>	<b>Pilot Point/Chignik Bay</b>	
	1 IGI					<b>3rd Place</b>	<b>Port Heiden</b>	
IGI		5	PORT HEIDEN					
LEV								
	4 PTH							
PTH				12				
			TUESDAY		NONDALTON			
LAK/LAG								
	3 BAY/PIP							
BAY/PIP					TUESDAY			
		6	NONDALTON					
NON-A						16	NONDALTON	
	2 NON-A							
KOK					PORT HEIDEN			
			CHIG BAY/PILOT PT			TUESDAY		
				9	CHIG BAY/PIP	TUESDAY	BAY/PIP	
					COURT 1		15	
	LEVELOCK	7	NONDALTON-B					If game to 30
		LEVELOCK						
LAK/LAG	11							
7th/8th		CHIG LAK/LAG						
	CHIG LAK/LAG		8	KOKHANOK				
		KOKHANOK						
				10	KOKHANOK			
			NONDALTON B					
		IGIUGIG						
						14	NONDALTON B	
							5th/6th	
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Date: November 26, 2019  
To: LPSD School Board  
From: Laura Hylton, Finance Director  
RE: December Board Report

### **Payroll Recruiting**

Elijah Miller will be joining the LPSD team December 2<sup>nd</sup>, we are excited to have Elijah he comes to us from Bethel AK and brings rural Alaska understanding and experience. Elijah has experience in multiple area including payroll, HR, travel coordination and building and IT knowledge.

### **Health Plan Renewal for 2020**

The 2019 Health Plan year has brought higher than expected claims with nine participants accessing re-insurance policy with individual claims exceeding \$75,000 and five more with claims at have the re-insurance amount as of October.

With the high claims, the re-insurance policy went out to the market place for quotes in an attempt to keep the renewal rates as favorable as possible. Eleven carriers reviewed the RFP, 4 declined to bid, 2 were reasonably competitive to the current carrier, Birkshire Hathaway. The School District's 10 month claims through October stop loss ratio (reimbursements/premium) is 392%.

Considering the loss Birkshire Hathaway is experiencing on the plan this year the renewal rate is a 65.2% increase over 2019 rates. The renewal includes additional assessed amounts on two plan participants, the district will be required to cover claims in excess of the \$75,000 deductible amount on those participants.

The competitive quotes also assessed added amounts on two participants, increasing the plans liability considerably. The overall increase for those bidders was 102.6% and 126.5%.

Two years ago when we changed to Birkshire Hathaway we decreased plan costs by 46.1% and the 2019 premium cost was still less than the incumbent carrier quote for 1.1.2017. The plan has experienced claims spikes in the past, it tends to be cyclical with one or two high years.

Financial report attached.

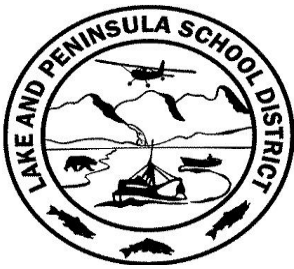
**Lake and Peninsula School District**

100 Board Report  
Fiscal Year: 2019-2020

From Date: 7/1/2019 To Date: 11/26/2019

Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Balance	% Budget
Instruction	100.000.100.000.000	\$4,287,535.00	\$1,221,511.91	\$3,066,023.09	\$2,993,666.90	\$72,356.19	98.31%
Lake View Home School	100.000.140.000.000	\$0.00	\$7,581.99	-\$7,581.99	\$22,745.97	-\$30,327.96	#DIV/0!
CTE	100.000.160.000.000	\$256,310.00	\$98,258.38	\$158,051.62	\$102,262.43	\$55,789.19	78.23%
SPED direct instruction	100.000.200.000.000	\$1,261,126.00	\$286,407.88	\$974,718.12	\$842,484.62	\$132,233.50	89.51%
SPED special services	100.000.220.000.000	\$199,816.00	\$15,068.62	\$184,747.38	\$1,700.00	\$183,047.38	8.39%
Student Support	100.000.300.000.000	\$34,845.00	\$3,451.90	\$31,393.10	\$9,508.03	\$21,885.07	37.19%
Instructional Support	100.000.350.000.000	\$439,754.00	\$185,113.88	\$254,640.12	\$351,586.16	-\$96,946.04	122.05%
Instructional Technology	100.000.360.000.000	\$1,513,283.00	\$423,447.25	\$1,089,835.75	\$1,059,270.03	\$30,565.72	97.98%
School Admin - Principals	100.000.400.000.000	\$708,813.00	\$223,594.92	\$485,218.08	\$527,900.44	-\$42,682.36	106.02%
School Support - secretaries	100.000.450.000.000	\$133,197.00	\$20,116.77	\$113,080.23	\$61,404.95	\$51,675.28	61.20%
District Admin - Superintendent and Board	100.000.510.000.000	\$613,792.00	\$155,498.54	\$458,293.46	\$156,384.00	\$301,909.46	50.81%
District Admin - Business Services	100.000.550.000.000	\$656,141.00	\$290,491.06	\$365,649.94	\$401,849.21	-\$36,199.27	105.52%
Maintenance and Operations	100.000.600.000.000	\$2,615,424.00	\$900,608.19	\$1,714,815.81	\$1,106,614.28	\$608,201.53	76.75%
Student Activities	100.000.700.000.000	\$394,790.00	\$77,076.40	\$317,713.60	\$70,554.53	\$247,159.07	37.39%
Other Fund TRS & PERS On-behalf	100.000.760.000.000	\$0.00	\$680.63	-\$680.63	\$1,554.21	-\$2,234.84	0.00%
Other Fund TRS & PERS On-behalf	100.000.790.000.000	\$0.00	\$3,753.43	-\$3,753.43	\$10,046.42	-\$13,799.85	0.00%
Food Service Transfer	100.000.900.000.000	\$310,000.00	\$0.00	\$310,000.00	\$0.00	\$310,000.00	0.00%
<b>Grand Total:</b>		<b>\$13,424,826.00</b>	<b>\$3,912,661.75</b>	<b>\$9,512,164.25</b>	<b>\$7,719,532.18</b>	<b>\$1,792,632.07</b>	<b>87%</b>

Budget revision to move part of LVHS princ to function 140.  
 Budget was based on closing Chignik Lake school will be corrected on revision.  
 Instructional support budget does not reflect part of testing coordinator or leadership mentor.  
 School Admin - two additional head teachers and placement adjustments  
 Business services will reduce when grant Indirect Costs are posted.



**THE LAKE AND PENINSULA SCHOOL DISTRICT**

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



To: Board of Education  
Lake and Peninsula School District

November 27, 2019

From: Marjorie Waggoner  
Special Education Director (Contractor)

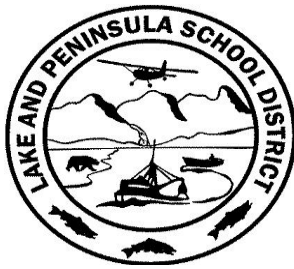
Re: Special Education Report

**Special Education Enrollment:**

On the October 1, 2019 count date LPSD had 63 students receiving special education services across the district. The disability categories and the number of students in each category are as follows:

Cognitive Impairment 4  
Hearing Impaired 0  
Speech or Language Impairment 17  
Visual Impairment 0  
Emotional Disturbance 2  
Orthopedic Impairment 0  
Other Health Impairment 11  
Specific Learning Disability 22  
Deaf-Blindness 0  
Multiple Disabilities 1  
Autism 1  
Traumatic Brain Injury 0  
Early Childhood Developmental Delay 5

LPSD claimed six students as needing intensive services on the October 25, 2019 intensive count date. All six of the students have been previously verified by the state.



## THE LAKE AND PENINSULA SCHOOL DISTRICT

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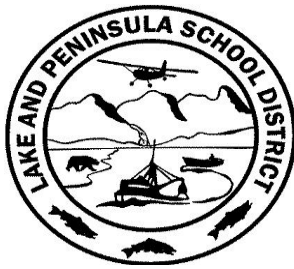


### **Special Education Professional Development**

The special education teachers participated in professional development October 16-18, 2019. This was a positive experience for our special education team to network and learn from each other. Sped teachers are again being given the opportunity this year to attend the Alaska State Special Education Conference which will be held in Anchorage in February. This year's theme is "Make It Happen, Make It Matter!" Our sped teachers are looking forward to this chance to participate in professional development with teachers from across the state.

### **Special Education Staffing**

Staffing has been challenging this year with the special education teacher opening for Kokhanok and Levelock. The professional teams at both of these schools have done a superb job of creatively supporting the special education students and making certain that the students' IEPs are being implemented. Kitza Durkop and Paulene Manning have stepped in to provide assistance in these efforts. We appreciate the hard work and dedication from the teachers, paraeducators, principals, and Kitza and Paulene in this endeavor and hope that a permanent solution can be found soon.



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# District Assessment Report – October 2019

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

**From:** Moon McCarley, District  
Testing Coordinator

## **NWEA MAP Assessments**

- Winter Benchmark assessments will take place the first week in December.
- The tech team will ensure that all student devices are ready for students use.
- Teachers have received training in using MAP Skills. This is the progress monitoring portion of MAP assessments.

## **Statewide Assessments**

### **PEAKS and Alaska Science Assessment**

- Nothing new to report

### **Alaska Developmental Profile (ADP)**

- The Kindergarten ADP is complete. All schools finished observations and submitted the data for scoring.

### **Alternative Assessment, Dynamic Learning Maps (DLM)**

- Nothing to report

## **NAEP**

- The results for the “Nation’s Report Card” have been released. These reports are given for state level scores and a few of the biggest school districts in the country. There are not individual breakdowns for specific districts and schools in Alaska.
- As has been noted in the news, Alaska didn’t score well.
- The most concerning is score is 4<sup>th</sup> grade reading. Alaska scored last of all the states. Only Puerto Rico scored lower. Scores
- Here is a good website to navigate some of the data.  
<https://www.nationsreportcard.gov/profiles/stateprofile?chort=1&sub=MAT&sj=AL&sfj=NP&st=MN&year=2019R3>

## **UPCOMING**

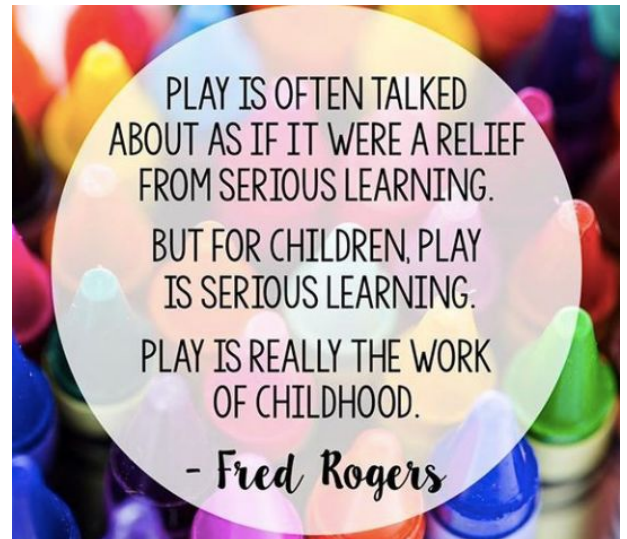
I’m looking forward to meeting with all of you in December. If anyone has specific questions about any of the assessments we use, or would like to look more deeply at some of the reports. Please let me know and I will prepare some information to share at the next meeting.

# Early Childhood Board Report

## November 2019

### Student Numbers (as of October)

LAK- 5	LAG- 0	PTH- 5	LEV- 2
KOK- 6	NON- 4	PVL- 3	PIP-3
NEW- 11	PTA- 5	IGI- 5	BAY-1
<b>Total:</b>			<b>50</b>



### Preschool Cultural Kits: (total of 9 each year)

- Steam Bath Science
- Patterns & Parkas
- Travel Packs
- Animal Adaptations
- Rivers
- Fossils

### Preschool Grant Operations & Professional Development:

<p><b><u>Site Visits:</u></b>          ~Levelock          ~Nondalton          ~Perryville          ~Port Heiden          ~Chignik Lake          ~Igiugig</p>	<p><b><u>Book Study for PreK Teachers:</u></b>          ~"Serious Fun: How Guided Play Extends Children's Learning"</p> <p><b><u>Online Courses for PreK Teachers:</u></b>          ~"Circle Time Success"          ~"Transforming Your Transitions"</p>	<p><b><u>Monthly Audio Topics:</u></b>          ~Curriculum Implementation          ~Music &amp; Movement          ~Authentic Observations          ~Family Engagement          ~Open-Ended Art Experiences          ~Progressions of Play</p>
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<p><b><u>Class Observations &amp; Coaching:</u></b>          ~PreK teachers have the opportunity to participate in classroom observations, both on-site and via distance. Following each observation, coaching sessions are designed to provide individualised support throughout the school year.</p>	<p><b><u>Supports for Inclusive Classrooms:</u></b>          The following list will be identified, created and supplied to the preschool classrooms:          ~Fine Motor Developmental Kits          ~Self-Regulation Materials          ~Sensory Play Supplies          ~Classroom Furniture</p>
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### Alaska Themed Literature Selections for Classrooms:



**Early Literacy Programs:**

- New designs for our literacy totes are in production and will hopefully be ready for Spring 2020.
- This year, we are supporting over 100 babies across our communities!
- The District's newly acquired literacy grant will continue to support our powerful, early childhood literacy bags for the next few years. Additionally, this grant will also be able to provide educational family resources with each book bag and foster family events, with children birth to age 3, in each community.

**In Our Classrooms:**

	
<p><b>Drum Making with Families</b></p>	<p><b>Name Games</b></p>

		
<p><b>Out for a Walk</b></p>	<p><b>Making Patterns</b></p>	<p><b>Smiling in Masks</b></p>



Date: November 27, 2019  
To: Lake and Peninsula School Board  
From: Kasie Luke  
Re: Human Resources Director - November/December 2019

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### **Front Burner:**

- Current Tanalian Student Teacher Kait Moitoza (Brockport University) visited Kokhanok School Nov. 18-20 to consider teaching SPED Full time for Spring 2020. All went well and we will be offering her a contract for Spring 2020!
- Payroll Position Interviews have been concluded and Elijah Miller has been hired. He will reside in Palmer and begin working December 2, 2019 with Joyce. Please note Elijah's contract is not on this meeting for approval, his contract is still being negotiated and will confirm salary with Laura for future approval.
- Conversations are being had with current LPSD staff to gain insight into intentions for movement within district as well as those looking to resign before FY21.
- Right now Chignik Lake School has said goodbye to much appreciated long term sub Janet Monsen and has welcomed retired educator, Jane Renslo and retired educator, Ken Brown to sub now through December 20. We are looking to keep Jane and Ken (alongside Matthew Stark) in Chignik Lake for Spring 2020 if they are also interested and if the community dynamics are a good fit.

### **Adjustments:**

- Paulene Manning will take on additional responsibilities for the Literacy Grant and RTI Training/Coordinating.

## **Recruitment:**

- October 19 - 25, 2019 was a successful Instructional Tutor Recruiting Trip to Brockport University, NY; Mansfield University, PA; Kutztown University, PA; and SUNY Geneseo University, NY.
  - LPSD has (so far) hired 10 Tutors for:
    - (2) Nondalton
    - (2) Newhalen + 1 Student Teacher
    - (1) Igiugig
    - (1) Levelock
    - (1) Pilot Point
    - (1) Port Heiden
    - (1) Perryville
    - (1) Kokhanok
    - (1) Tanalian + 1 Student Teacher
    - (1) Chignik Lake

*Please feel free to call me if you have questions or concerns about tutoring in LPSD!*

*Kasie's cell: 907.444.1294*

*It is a very delicate process to meet, interview and place tutors within our system considering these are (average) 22 year old guys and gals who have never really left home in some cases.*

- Nate Davis has traveled to Liberty University, VA to recruit Student Teachers and potential tutor candidates during the week of November 11-13. His efforts were appreciated to spread the word of tutoring and to bring on a Student Teacher for Spring 2020.

SHINING STARS...WINTER 2019

NAME	LOCATION	REASON	NOMINATOR
Jim Dube	ANC	Jim is great to work with, both on the tech side of things and as a principal. In our collaborative work in Powerschool he is always quick to answer my questions and help me out with projects. As a principal, he is prompt with providing me with information I need for reports and always good about communicating any student needs that I need to be aware of on the student records side of things. He consistently makes my job easier, which I appreciate!	Hannah Middleton
Jim Dube	ANC	As our Chignik Lake School Principal, Jim is always quickly responsive to our needs. He is readily available by phone, chat, video conference, or regular site visits. He has been a big help this Fall to get our subs ready for teaching in the classroom. His knowledge of our many different systems and computer-based instrument to record data has us to maximize our instruction. We enjoy that he looks for opportunities for our students and ways to enhance our classrooms. Thank you for your hard work, Mr. Dube.	Matthew Stark
Chignik Lake LSAC	LAK	Thank you for donating money to be used as incentives for student arriving at school on time, each day.	Matthew Stark

October 10 Meeting  
Board Policy Updates

BP 0100: PHILOSOPHY

Language has been added to include culturally responsive education as a component of the district's educational philosophy. New language also includes the goal of the district to understand and support healing, and to implement an equitable and nondiscriminatory educational system that is culturally responsive, student centered, trauma sensitive, and done in collaboration with the community.

BP 0420: SCHOOL-BASED MANAGEMENT/SITE COUNCILS

Language has been added to incorporate culturally responsive decision making to improve student achievement. Further, language has been added recognizing that site councils may be utilized to address the unique cultural and traditional needs of individual schools.

BP 1000: CONCEPTS AND ROLES

Language has been added recognizing the responsibility of other organizations, Native tribes, and government responsibility for the welfare and safety of youth.

The legal reference section has been updated to add a citation to the Elementary and Secondary Education Act.

BP 1260: VISITS TO THE SCHOOLS

Language has been added providing for wide dissemination in the community for announcements of open houses and other school events. Language has also been added that visitors will demonstrate appropriate conduct and comply with all school policies. Finally, language has been added requiring posting of visiting procedures in readily available locations such as the district website or parent newsletters.

Note: The following paragraph reflects state education policy as stated in AS 14.03.015, enacted by Chapter 173, SLA 1990.

In accordance with state education policy, the purpose of education is to help ensure that all students will succeed in their education and work, shape worthwhile and satisfying lives for themselves, exemplify the best values of society, and be effective in improving the character and quality of the world about them.

Note: The following sample language augments state policy and may be revised or deleted as deemed appropriate.

The School Board is committed to providing a program of instruction which offers each child an opportunity to develop to the maximum of his/her individual capabilities. The School Board believes that all students can succeed regardless of their race, background or ability. Furthermore, the School Board believes that a culturally responsive education in which District staff practice a high level of cultural proficiency will honor and positively influence the opportunity for students of all cultures to become successful individuals, exemplifying positive values and improving communities and the world. School staff shall embody this philosophy in all district programs and activities.

### **Understanding and Supporting Healing**

Intergenerational healing and racial equity are necessary to create successful outcomes for students and stronger, healthier communities. This involves recognition of the needs, resources, and contributions of students, families, cultures, and community, as well as the educational system made up of administrators, staff, teachers, the school board, and the land and structures comprising the public school system. Healing supports should be designed to have the following impacts: correct injustice and other wrongs, accurately represent history, educate educators to ensure an accurate understanding of history and protocols, establish schools as a Native place and community, orient and welcome people to the land and place, create and implement healing in policies and partnerships, and integrate ceremony and protocol. Healing supports are intended to make reparations and new experiences within the educational setting.

The School Board strives to support all students to succeed by creating conditions for learning, teaching, and partnering in the schools. The District’s policies and regulations should be considered, adopted, and implemented to further equity and nondiscrimination, cultural safety and responsiveness, student-centered learning and teaching, restorative or trauma sensitive practices, and collaboration with community.

*(cf. 0410 – Nondiscrimination in District Programs and Activities)*

*Legal Reference:*

- ALASKA STATUTES
- 14.03.015 State Education Policy*
- 14.08.111 Duties*

*Revised 3/2019*

**SCHOOL-BASED MANAGEMENT/SITE COUNCILS**

BP 0420

Note: The following optional policy may be revised or deleted as desired.

The School Board believes that culturally responsive, shared decision making at the site level can improve school performance and individual student achievement. The Board supports the involvement of staff, students, parents/guardians and the community in such decision making. The School Board encourages the use of site councils in developing policies and programs that respond to the unique cultural and traditional needs and characteristics of individual schools in accordance with district goals.

*(cf. 0200 - Goals for the School District)*  
*(cf. 2230 - Representative and Deliberative Groups)*  
*(cf. 0510 - School District Report Card)*  
*(cf. 8000 - Advisory School Boards)*

*Legal Reference:*

ALASKA STATUTES  
*14.03.120 Education Planning*

ALASKA ADMINISTRATIVE CODES  
*4 AAC 05.010-4AAC 05.090 Local Education*

*Revised 3/2019*

**CONCEPTS AND ROLES**

BP 1000

The School Board recognizes that local, regional, national, and international organizations, Alaska Native tribes, and all levels of government share its concerns and responsibility for the welfare, health and safety of our youth.

The School Board further recognizes that the state and local community determine the number of educational programs available and the quality of the educational process in general. Therefore, it is imperative that members of the community work with the School Board and staff in developing sound educational policies, implementing programs and establishing an effective evaluation process for those programs.

School/community relations cannot merely be described as a process of reporting and interpreting, but rather can be characterized as a partnership in pursuit of excellence. It is a partnership in which community members, educators, and other school personnel perform their respective roles in view of the best interests of the schools and, most importantly, the students.

The administration is responsible for all public communication except for such matters as the School Board may wish to deal with publicly itself.

*(cf. 1100 – Communication With The Public)*

*Legal Reference:*

Alaska Statutes  
*14.03.120 Education Planning*

Elementary and Secondary Education Act of 1965, as amended, Title VII, Part A, Subpart 1; 20 U.S.C. 7421-7429, 7491-7492

Revised 3/2019

## **VISITS TO THE SCHOOLS**

BP 1260

The School Board encourages parents/guardians and interested members of the community to visit the schools to learn about, observe, or partner in educational and extracurricular programs. The Superintendent or designee shall invite parents/guardians and the community to open house activities, specific volunteer roles, and other special events. Announcements of these events shall have wide dissemination in the community.

*(cf. 1110 – Media Relations)*

Visitors are encouraged to demonstrate the highest standard of conduct and courtesy to help create positive learning environments and to comply with all policies within the school.

The Superintendent or designee shall establish procedures to facilitate visits during regular school days and register all visitors at the school office when entering school grounds. Procedures for school visits will be posted in readily available locations such as the district website and in parent newsletters.

*(cf. 0411 – Service Animals)*

The Board recognizes the staff time and commitment required for school visits and encourages the staff to develop practices to support community participation and to accommodate as many requests for visits as possible. To ensure minimum interruption of the instructional program, visits during school hours should be first arranged with the teacher and principal or designee. If a conference is desired, an appointment should be set with the teacher during noninstructional time.

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

*(cf. 3515.2 – Intruders on Campus)*

*Revised 3/19*

**LAKE AND PENINSULA SCHOOL DISTRICT**  
**RESOLUTION 20-01**

**A resolution requesting the Governor of Alaska to support educational funding.**

WHEREAS the geographic make-up of our great state increases the cost of education to levels higher than the rest of the United States; yet, funding for education in Alaska has been continually reduced with negative outcomes for students;

WHEREAS local funding for education in rural Alaska is not feasible for many of our communities;

WHEREAS cutting money for education does not raise educational standards. It increases student-teacher ratios, reduces student opportunities, eliminates innovative educational programs, and decreases student achievement;

WHEREAS the Lake and Peninsula School Board represents hundreds of families in Southwest Alaska and has been tasked with providing the best education possible to our children;

WHEREAS Lake and Peninsula School District has been cutting programs, positions, and doing more with less year after year;

WHEREAS, as an educator, the Governor has to understand that doing more with less is not a feasible path to reform;

WHEREAS, as a candidate, the Governor promised no education cuts. Rural Alaska voted for his administration based on a full PFD, not based on heavy educational cuts that affect the schools that are the mainstays of our communities;

WHEREAS if reading proficiency is a goal of this administration, a review of student achievement and reading proficiency in small schools vs. large schools should be reviewed prior to targeting small schools for budgetary reasons;

WHEREAS the State of Alaska values education, this board and our constituents can in no way support the balancing of the budget on the backs of our children;

NOW, THEREFORE, BE IT RESOLVED, that the Lake and Peninsula School District asks the Governor, a former educator, to “Stand Tall for Education.”

Resolution approved by the Lake and Peninsula School District Board of Education

\_\_\_\_\_  
Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

## Indian Policies and Procedures

Lake & Peninsula School District  
2020-21 School Year

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

### ATTESTATIONS

The Lake and Peninsula School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2021 Impact Aid application.

The Lake and Peninsula School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2021 Impact Aid application.

### INDIAN POLICIES AND PROCEDURES

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

#### POLICY (I):

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

#### Procedure I:

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

- Impact Aid FY 2021 application;
- Evaluation of all educational programs; and
- Plans for education programs the district intends to initiate or eliminate.

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

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

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

**POLICY (2):**

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

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

**Procedure 2:**

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

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

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

**POLICY (3):**

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

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

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

**Procedure 3:**

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

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

**POLICY (4):**

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

**Procedure 4:**

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

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

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

**POLICY (5):**

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

**Procedure 5:**

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

**POLICY (6):**

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

**Procedure 6:**

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

Board Approval Date \_\_\_\_\_

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2019

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2019

October 4, 2019

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (District) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 20, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Accounting Policies and Transactions

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Lake and Peninsula School District are described in Note 1 to the financial statements. As discussed in Note IV.B. to the financial statements, the District participates in the Alaska Public Employees' Retirement System (PERS) and the Alaska Teachers Retirement System (TRS). In 2019, the District recognized a change in accounting estimate regarding the Defined Contribution Pension Forfeitures. We noted no transactions entered into by Lake and Peninsula School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

All Opinion Units:

Management's estimate of the collectability of accounts receivable is based on historical collections. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of health and medical insurance liability is based on claims paid for the year and a 3 month estimate of the insurance liability. We evaluated the key factors and assumptions used to develop the health and medical liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimates of the District's forfeitures related to PERS and TRS are based on information furnished by the State of Alaska and actuarial reports generated during the audit of the Public Employees' Retirement System and Teachers' Retirement System. The amortization of these assets is based on guidance provided by the Governmental Accounting Standards Board. We evaluated the key factors and assumptions used to develop the estimates of the District's forfeiture balances and related amortization in determining that it is reasonable in relation to the financial statements as a whole.

Government-Wide Opinion Unit:

Management's estimate of the useful lives and depreciation is based upon the expected life of an asset. We evaluated the key factors and assumptions used to develop the useful lives and depreciation expense in determining that it is reasonable in relation to the financial statements as a whole.

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

Financial Statement Disclosure

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of contingencies in Note IV.F. to the financial statements. The federal and state awarded money is subject to compliance in accordance with the grant agreement. Expenditures may be disallowed by the granting agencies at any time which would have an impact on the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. During the course of our audit we did not identify any misstatements.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of the audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 4, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Lake and Peninsula School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Matters

We applied certain limited procedures to the Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Additional Supplementary Information, which includes, Major Governmental Fund: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual: School Operating Fund; Schedule of Revenues, Expenditures, and Changes in Fund Balance – Capital Projects Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds; Schedule of Changes in Assets and Liabilities: Student Activity Agency Fund; the Schedule of Expenditures of Federal Awards; and the Schedule of State Financial Assistance, which accompany the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Major Issues Discussed with Management Prior to Retention

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Lake and Peninsula School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

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

Sincerely,

*Altman, Rogers & Co.*

Anchorage, Alaska

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

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

Year Ended June 30, 2019

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

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

Year Ended June 30, 2019

**LAKE AND PENINSULA SCHOOL DISTRICT**

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**LAKE AND PENINSULA SCHOOL DISTRICT**

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**LAKE AND PENINSULA SCHOOL DISTRICT**

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## **Independent Auditor's Report**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District), a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake and Peninsula School District, as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the School Operating Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Schedules of the District's Proportionate Share of the Net Pension and OPEB Liabilities and Contributions for the Public Employees' Retirement System and the Teachers' Retirement System on pages 47-54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United State of America require to be presented to supplement the basis financial statement. Such missing information, although not a part of the basis financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basis financial statements in an appropriate operational, economic, or historical context. Our opinion on the basis financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the table of contents as Additional Supplementary Information, which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – School Operating Fund; Schedule of Revenues, Expenditures, and Changes in Fund Balance – Capital Projects Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds; Schedule of Changes in Assets and Liabilities: Student Activity Agency Fund; the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; and the Schedule of State Financial Assistance, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Additional Supplementary Information listed above is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Additional Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2019 on our consideration of the Lake and Peninsula School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Lake and Peninsula School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake and Peninsula School District's internal control over financial reporting and compliance.



Anchorage, Alaska  
October 4, 2019

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Net Position

June 30, 2019

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 621,430
Short-term investments	201,372
Accounts receivable	404,306
Accrued interest	8,602
Inventories	175,607
Prepaid items	371,723
Total current assets	<u>1,783,040</u>
Long-term assets:	
Long-term investments	2,978,657
Accounts receivable	38,626
Assets to be contributed to Lake and Peninsula Borough	24,124
Capital assets	1,579,984
Accumulated depreciation	(1,435,019)
Total long-term assets	<u>3,186,372</u>
Deferred outflows of resources - Pension and OPEB deferrals	<u>1,626,633</u>
Total assets and deferred outflows of resources	<u><u>6,596,045</u></u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Accounts payable	76,632
Accrued health claims	565,512
Accrued payroll liabilities	836,912
Due to student groups	277,061
Total current liabilities	<u>1,756,117</u>
Long-term liabilities - Net pension and OPEB liabilities	<u>9,023,543</u>
Deferred inflows of resources - Pension and OPEB deferrals	<u>777,639</u>
Total liabilities and deferred inflows of resources	<u>11,557,299</u>
Net position:	
Net investment in capital assets	144,965
Restricted:	
Assets to be contributed	24,124
Scholarships	210,642
Student transportation	39,536
Career and vocational development	148,208
Unrestricted	(5,528,729)
Total net position	<u>(4,961,254)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 6,596,045</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Statement of Activities

Year Ended June 30, 2019

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position Total Governmental Activities	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<b>Governmental Activities:</b>					
Instruction	\$ 6,073,475	-	1,020,121	-	(5,053,354)
Special education instruction	1,027,253	-	48,737	-	(978,516)
Special education support services - students	292,380	-	124,353	-	(168,027)
Support services - students	132,472	-	132,649	-	177
Support services - instruction	2,614,594	-	364,896	-	(2,249,698)
School administration	770,002	-	52,050	-	(717,952)
School administration support services	74,394	-	1,438	-	(72,956)
District administration	569,590	-	18,990	-	(550,600)
District administration support services	672,816	-	51,805	-	(621,011)
Operations and maintenance of plant	2,739,578	281,248	24,433	398,229	(2,035,668)
Student activities	425,382	-	7,319	-	(418,063)
Student transportation services	116,231	-	127,772	-	11,541
Food service	747,433	29,338	267,799	-	(450,296)
Total governmental activities	\$ 16,255,600	310,586	2,242,362	398,229	(13,304,423)
General revenues and transfers:					
Unrestricted Borough appropriation					1,486,423
Unrestricted investment and interest earnings					141,762
E-rate					1,054,008
Grants not restricted to specific programs					10,446,352
Other local revenue					570,369
Capital assets transferred to the Borough					(3,344,985)
Total general revenues and transfers					10,353,929
Change in net position					(2,950,494)
Net position, beginning of year					(2,010,760)
Net position, end of year					\$ (4,961,254)

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Balance Sheet - Governmental Funds

June 30, 2019

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 433,046	-	-	433,046
Short-term investments	201,372	-	-	201,372
Long-term investments	2,978,657	-	-	2,978,657
Accounts receivable	171,413	7,768	263,751	442,932
Accrued interest	8,602	-	-	8,602
Due from other funds	287,805	455,188	138,900	881,893
Inventory	148,222	-	27,385	175,607
Prepaid items	371,723	-	-	371,723
Total assets	<u>4,600,840</u>	<u>462,956</u>	<u>430,036</u>	<u>5,493,832</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>				
Liabilities:				
Accounts payable	75,490	-	1,142	76,632
Accrued payroll liabilities	836,912	-	-	836,912
Due to other funds	594,088	-	287,805	881,893
Due to student groups	277,061	-	-	277,061
Total liabilities	<u>1,783,551</u>	<u>-</u>	<u>288,947</u>	<u>2,072,498</u>
Deferred inflows of resources -				
Unavailable revenues	38,626	-	-	38,626
Total liabilities and deferred inflows of resources	<u>1,822,177</u>	<u>-</u>	<u>288,947</u>	<u>2,111,124</u>
Fund Balances:				
Non-spendable:				
Inventory	148,222	-	27,385	175,607
Prepays	371,723	-	-	371,723
Long-term receivables	75,981	-	-	75,981
Restricted:				
Scholarships	210,642	-	-	210,642
Student transportation	-	-	39,536	39,536
Career and vocational education	148,208	-	-	148,208
Committed:				
Student transportation	-	-	99,364	99,364
Capital grant match and other purposes	-	462,956	-	462,956
Assigned - encumbrances	37,466	-	-	37,466
Unassigned	1,786,421	-	(25,196)	1,761,225
Total fund balances	<u>2,778,663</u>	<u>462,956</u>	<u>141,089</u>	<u>3,382,708</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,600,840</u>	<u>462,956</u>	<u>430,036</u>	<u>5,493,832</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

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

June 30, 2019

Amount reported as fund balances on the governmental funds balance sheet		\$	3,382,708
Amounts reported for governmental activities in the statement of net position are different because:			
Pension and OPEB related assets in the current fiscal year are presented as deferred outflows of resources:			
PERS	844,503		
TRS	<u>782,130</u>		1,626,633
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(391,313)		
TRS	<u>(386,326)</u>		(777,639)
Proportionate share of the collective net pension and OPEB liabilities:			
PERS	(4,578,456)		
TRS	<u>(4,445,087)</u>		(9,023,543)
Long-term accounts receivables are not available to pay for current period expenditures and, therefore, are unavailable in the funds			38,626
Capital assets used in governmental activities are not financial resources and are not reported in the funds.			144,965
An internal service fund is used by the District to charge the cost of self-insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the Statement of Net Position.			(377,128)
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			<u>24,124</u>
Net position of governmental activities		\$	<u><u>(4,961,254)</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

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

Year Ended June 30, 2019

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Local sources:				
Charges for services	\$ 281,248	-	29,338	310,586
Earnings on investments	141,762	-	-	141,762
E-rate revenues	1,054,008	-	-	1,054,008
Other	595,401	-	5,000	600,401
Intergovernmental:				
Lake and Peninsula Borough	1,486,423	363,229	-	1,849,652
State of Alaska	9,671,353	35,000	238,457	9,944,810
Federal sources	1,379,909	-	1,487,866	2,867,775
Total revenues	<u>14,610,104</u>	<u>398,229</u>	<u>1,760,661</u>	<u>16,768,994</u>
<b>Expenditures:</b>				
Current:				
Instruction	4,939,025	-	771,212	5,710,237
Special education instruction	1,042,607	-	1,556	1,044,163
Special education support services - students	180,118	-	112,832	292,950
Support services - students	28,022	-	116,910	144,932
Support services - instruction	2,341,254	-	292,574	2,633,828
School administration	771,398	-	4,543	775,941
School administration support services	76,334	-	-	76,334
District administration	572,164	-	-	572,164
District administration support services	640,292	-	36,125	676,417
Operation and maintenance of plant	2,748,229	-	-	2,748,229
Student activities	426,401	-	-	426,401
Student transportation services	-	-	110,886	110,886
Food service	-	-	747,433	747,433
Construction and facilities acquisition	-	496,568	-	496,568
Total expenditures	<u>13,765,844</u>	<u>496,568</u>	<u>2,194,071</u>	<u>16,456,483</u>
Excess (deficiency) of revenues over expenditures	<u>844,260</u>	<u>(98,339)</u>	<u>(433,410)</u>	<u>312,511</u>
Other financing sources (uses):				
Transfers in	-	530,000	454,000	984,000
Transfers out	(984,000)	-	-	(984,000)
Total other financing sources (uses)	<u>(984,000)</u>	<u>530,000</u>	<u>454,000</u>	<u>-</u>
Net change in fund balances	(139,740)	431,661	20,590	312,511
Fund balances, beginning of year	<u>2,918,403</u>	<u>31,295</u>	<u>120,499</u>	<u>3,070,197</u>
Fund balances, end of year	<u>\$ 2,778,663</u>	<u>462,956</u>	<u>141,089</u>	<u>3,382,708</u>

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

LAKE AND PENINSULA SCHOOL DISTRICT  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balances  
 of Governmental Funds to the Statement of Activities

Year Ended June 30, 2019

Net change in fund balance - total governmental funds	\$	312,511
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
<p style="padding-left: 40px;">Change in the unfunded net pension and OPEB liabilities:</p>		
PERS	(724,217)	
TRS	<u>(892,239)</u>	(1,616,456)
<p>Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities.</p>		
PERS	812,797	
TRS	<u>879,119</u>	1,691,916
<p>Revenues in the Statement of Activities that represent notes receivable amounts that do not provide current financial resources are unavailable in the fund financial statements but recognized in the Statement of Activities. This amount represents the change in the revenue shown as unavailable in the fund financial statements</p>		
		(30,032)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.</p> <p style="padding-left: 40px;">This is the amount by which capital outlay exceeded depreciation in the current period:</p>		
Capital outlay	506,568	
Depreciation expense	<u>(48,684)</u>	457,884
<p>Construction in progress should exclude costs of capital assets that will be transferred to another government upon completion, while governmental funds are shown as expenditures:</p>		
Completed construction transferred to the Lake and Peninsula Borough		(3,344,985)
<p>An internal service fund is used by management to charge the cost of health insurance to individual funds. The net income (loss) of this activity is reported in the governmental activity.</p>		
		<u>(421,332)</u>
Change in net position of governmental activities	\$	<u><u>(2,950,494)</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2019

	School Operating Fund			Variance with Final Budget- Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ 282,877	282,877	281,248	(1,629)
Earnings on investments	45,000	100,000	141,762	41,762
E-rate revenue	1,059,490	1,059,490	1,054,008	(5,482)
Other	225,078	349,309	595,401	246,092
Intergovernmental:				
Borough appropriation	1,487,323	1,486,423	1,486,423	-
State of Alaska	9,466,851	9,786,453	9,671,353	(115,100)
Federal sources	981,769	1,379,646	1,379,909	263
Total revenues	<u>13,548,388</u>	<u>14,444,198</u>	<u>14,610,104</u>	<u>165,906</u>
Expenditures:				
Current:				
Instruction	4,827,218	4,914,201	4,939,025	(24,824)
Special education instruction	1,145,142	1,022,203	1,042,607	(20,404)
Special education support services - students	204,970	176,086	180,118	(4,032)
Support services - students	135,562	24,306	28,022	(3,716)
Support services - instruction	2,181,964	2,353,978	2,341,254	12,724
School administration	703,227	776,513	771,398	5,115
School administration support services	68,610	74,387	76,334	(1,947)
District administration	562,414	582,778	572,164	10,614
District administration support services	671,750	638,124	640,292	(2,168)
Operations and maintenance of plant	2,485,865	2,512,396	2,748,229	(235,833)
Student activities	419,242	398,516	426,401	(27,885)
Total expenditures	<u>13,405,964</u>	<u>13,473,488</u>	<u>13,765,844</u>	<u>(292,356)</u>
Excess of revenues over expenditures	<u>142,424</u>	<u>970,710</u>	<u>844,260</u>	<u>(126,450)</u>
Other financing sources (uses) -				
Transfers out	<u>(340,000)</u>	<u>(980,000)</u>	<u>(984,000)</u>	<u>(4,000)</u>
Net change in fund balance	\$ <u>(197,576)</u>	<u>(9,290)</u>	<u>(139,740)</u>	<u>(130,450)</u>
Fund balance, beginning of year			<u>2,918,403</u>	
Fund balance, end of year			\$ <u>2,778,663</u>	

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

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Fiduciary Assets and Liabilities

June 30, 2019

Assets

Due from School Operating Fund	\$ <u><u>277,061</u></u>
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Liabilities

Due to student groups	200,317
Scholarship funds	52,744
Housing deposits	24,000
	\$ <u><u>277,061</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Net Position

June 30, 2019

<u>Assets</u>	
Cash and cash equivalents	\$ <u>188,384</u>
<u>Liabilities and Net Position</u>	
Liabilities -	
Health claims payable	<u>565,512</u>
Net position - unrestricted	<u>(377,128)</u>
Total liabilities and net position	\$ <u>188,384</u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2019

Operating revenues - local sources - Interfund insurance charges	\$ 2,971,878
Operating expenses - Insurance claims and administration	<u>3,393,210</u>
Change in net position	(421,332)
Net position, beginning of year	<u>44,204</u>
Net position, end of year	<u><u>\$ (377,128)</u></u>

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

## LAKE AND PENINSULA SCHOOL DISTRICT

## Health Insurance Internal Service Fund

## Statement of Cash Flows

Year Ended June 30, 2019

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 3,292,256
Payments for insurance claims and administration	<u>(3,232,473)</u>
Net cash flows provided by operating activities	<u>59,783</u>
Cash and cash equivalents, beginning of year	<u>128,601</u>
Cash and cash equivalents, end of year	\$ <u><u>188,384</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income	(421,332)
Changes in assets and liabilities that provided (used) cash:	
Decrease in accounts receivable	320,378
Increase in claims payable	<u>160,737</u>
Net cash flows provided by operating activities	\$ <u><u>59,783</u></u>

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements

Year Ended June 30, 2019

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The accompanying financial statements of Lake and Peninsula School District (hereafter referred to as the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

On July 1, 1976, the Legislature of the State of Alaska established the District. At that time, assets were turned over to the District by the State of Alaska through direct transfer and use permits.

Pursuant to Alaska Statutes, Title 29.43.030, the Borough has the responsibility of establishing, maintaining and operating a system of public schools. The Borough's charter delegates the administrative responsibility for these functions to the elected School Board of the District.

The accompanying financial statements include all the activities of Lake and Peninsula School District. The District is a component unit and integral part of the reporting entity, which is Lake and Peninsula Borough. The School Board has the authority to establish its own budgets, hire all personnel, and manage its financial operations subject to the limitations established by State law and Borough charter. There were no entities, which are a component unit of the District, which have been included or excluded, in the accompanying financial report at June 30, 2019.

**B. Government-Wide and Fund Financial Statements**

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

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

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

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

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

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

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

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

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

The District reports the following major governmental funds:

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

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

Additionally, the District reports the following governmental fund types:

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

#### Proprietary Fund

*Internal Service Fund.* The Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies, of the District or to other governments. The District's internal service fund accounts for the District's self-insured health insurance program.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### Fiduciary Fund

The *Agency Fund* is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. This fund is used to account for assets that the District holds for student groups in an agency capacity.

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Internal Service Fund are District departments for services provided. Operating expenses for the Internal Service Fund include the costs of services and administrative expense. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use for governmental activities, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Amounts reported as program revenues include 1) operating grants and contributions, and 2) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues.

Summarized below are the major sources of revenue and the applicable recognition policies.

#### Intergovernmental Revenue

State of Alaska foundation and pupil transportation, and federal aid for the school lunch program are susceptible to accrual and are recorded in the year to which they relate. Federal Impact Aid receipts are recorded as revenues in the year the monies are received. State of Alaska and Federal government cost reimbursable grants and contracts are recorded to the extent of allowable expenditures in the period in which the expenditures were incurred.

Revenues from the Lake and Peninsula Borough are recorded as Borough appropriations in the School Operating Fund as prescribed by the Uniform Chart of Accounts for School Districts. Revenues are susceptible to accrual and recorded in the year of the Borough appropriation. In the Capital Projects Fund, revenue from the Lake and Peninsula Borough is recorded as local revenue.

#### Local Revenue

Interest earned is recorded in the School Operating Fund unless otherwise specified by the funding source. Rental income from District leased property is recorded in the period to which it relates. Both interest and rental income are susceptible to accrual. Proceeds from the sale of lunches and other miscellaneous revenues are recognized in the year received.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

#### Pensions and Other Post Employment Benefits (OPEB)

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

#### Estimates

The preparation of the Financial Statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

#### Indirect Costs

The State of Alaska, Department of Education and Early Development annually establishes an approved indirect rate for each District based on audited financial statements. The rate is based on expenditures recorded per requirements in the Uniform Chart of Accounts for School Districts and as such there is no indirect cost pool. Indirect costs and indirect cost recovery is recorded in the District Administration Support Services function.

### **D. Assets, Liabilities and Equity**

#### **1. Cash and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. There are no statutory limitations on the type of investment allowed. The District does not have a formal investment policy.

#### **2. Receivables and Payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

**3. Inventories and Prepaid Items**

Teaching and maintenance supplies are recorded as expenditures when purchased rather than as consumed. Accounting for inventory of heating fuel and food supplies is on the consumption method. The consumption method records the expenditure when consumed rather than when purchased. Inventories are valued at cost using the first-in, first-out (FIFO) method. Reported inventories are equally offset by a portion of fund balance classified as non-spendable in the fund financial statements, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Payments made to vendors for services that are applicable to future accounting periods are recorded as prepaid items. The prepaid assets do not reflect current available resources and, thus, an equivalent portion of fund balance is classified as non-spendable in the fund financial statements.

**4. Capital Assets**

Capital assets, which include vehicles and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year.

The Borough owns all land, school buildings and improvement that are provided to the School District. The School District collects rent for teacher housing units owned by the Borough and pays these rental fees to the Borough. The buildings are operated and maintained by the School District; however, ownership resides with the Borough. Contributed assets are recorded at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on a straight-line basis over the following estimated useful lives:

General equipment and furniture 3 – 20 years

**5. Assets to be Contributed**

Assets to be contributed represent construction in progress, that when completed, will be transferred to the Lake and Peninsula Borough.

**6. Unearned Revenue**

Unearned revenue represents amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.

### **7. *Compensated Absences***

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay over 12 months. No liability is reported for unpaid accumulated sick leave because there is no provision for payment or use of sick leave upon termination. Vacation pay is accrued when incurred and reported as a fund liability because all leave is expected to be liquidated with expendable available financial resources.

### **8. *Net Position***

Government-wide net position is divided into three components:

- Net investment in capital assets – consists of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
- Restricted net position – consists of assets that are to be contributed to the Lake and Peninsula Borough and assets that are restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantor (both federal and state), and by other contributors.
- Unrestricted – all other net position is reported in this category.

### **9. *Fund Balance***

In the fund financial statements fund balance components include five classifications as follows:

Non-spendable fund balance – amounts that cannot be spent because they are in a nonspendable form (such as inventory and prepaids) or legally or contractually required to be maintained intact (such as the corpus of an endowment fund).

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

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

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

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

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

The five categories of fund balance place varying strength of spending constraints on available resources in a descending order as listed. Non-spendable fund balance is the most restrictive classification and unassigned fund balance is the least restrictive.

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

Compliance with the provisions of the Fund Balance Classification Policy are reviewed as part of the annual budget adoption process. The Superintendent reports to the Board as close to the end of the year as possible the anticipated year-end fund balance or deficit. The Board takes appropriate action to commit or assign, or otherwise allocate prior year fund balances as a part of the budget planning process.

The District's Special Revenue Funds are used to account for educational, food services, operations and maintenance programs that are restricted or committed.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the School Operating Fund and Special Revenue Funds. Encumbrances outstanding at year-end are reported in assigned fund balances since they do not constitute expenditures or liabilities. The amount of encumbrances, if significant, are disclosed in the Notes to the Basic Financial Statements.

#### **10. Fair Value of Financial Instruments**

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

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for most governmental funds except the Capital Projects Fund, which adopts project-length budgets. All annual appropriations lapse at fiscal yearend. Unexpended balances of grants from the state and federal governments for the Special Revenue Funds lapse at June 30 with the exception of those funds established to account for federal grants which lapse on September 30.

School Operating Fund

Annual budgets for operations are adopted by the School Board for all operating revenues, expenditures, and interfund transfers. The adopted School Operating Fund budget is submitted to Lake and Peninsula Borough Assembly for approval of the local appropriations, then to the State of Alaska, Department of Education and Early Development for review to determine compliance with Alaska statutes and Department regulations.

The School Board authorizes formal budget revisions several times each year to adjust the revenues and expenditures to available resources and program needs. The original budget and the final revised and approved budget is presented in these financial statements. Expenditure authority for the School Operating Fund is limited to the total approved budget. There are no specific line item or category limitations.

The annual budget for the Food Service Special Revenue Fund follows the same guidelines as the School Operating Fund as noted in the preceding paragraph.

Special Revenue Funds

Annual budgets of the various Special Revenue Funds are prepared in connection with the application for the special programs' award and are reviewed and approved by the School Board. Expenditure authority for Special Revenue Fund programs is limited to the actual combined revenues and transfers from other funds.

Capital Projects Fund

Project budgets are adopted for the various construction projects based on the lives of the construction projects. Expenditure authority is limited to the actual combined revenues and transfers from other funds.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**B. Excess Expenditures Over Appropriations**

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

	Amounts in Excess of Appropriations
Instruction	\$ 24,824
Special education instruction	20,404
Special education support services - students	4,032
Support services - students	3,716
School administration support services	1,947
District administration support services	2,168
Operation and maintenance of plant	235,883
Student activities	27,885

Excess expenditures were covered through available fund balance.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Cash and Investments**

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

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

All deposits are carried at cost plus accrued interest. Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2019, the District had \$725,870 of uninsured cash. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2019, the District had the following investments:

<u>Investment Type</u>	Fair Value	<u>Investment Maturity (in years)</u>		
		Less than 1 year	1-5	6-10
Fixed income	\$ 3,180,029	201,372	2,978,657	-

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2019:

<u>Investments by fair value level</u>	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Fixed income	\$ <u>3,180,029</u>	<u>3,180,029</u>	<u>-</u>	<u>-</u>

**B. Accounts Receivable**

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

	<u>Operating Fund</u>	<u>School Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:				
Grant	\$ 85,036	7,768	263,751	356,555
E-rate	446	-	-	446
Other local sources	85,931	-	-	85,931
Total	\$ <u>171,413</u>	<u>7,768</u>	<u>263,751</u>	<u>442,932</u>

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

**C. Capital Assets**

Lake and Peninsula Borough owns and is responsible for maintaining all land, school buildings and improvements that are provided to the District without charge. Capital assets, as recorded in the School District's financial records, consist of equipment and vehicles.

The following is a summary of changes in capital assets for the year ended June 30, 2019:

	<u>Balance June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2019</u>
Capital assets being depreciated:				
Equipment	\$ 995,590	-	16,671	978,919
Vehicles	601,063	-	-	601,063
Total capital assets being depreciated	<u>1,596,653</u>	<u>-</u>	<u>16,671</u>	<u>1,579,982</u>
Less accumulated depreciation for:				
Equipment	870,883	26,418	16,671	880,630
Vehicles	532,121	22,266	-	554,387
Total accumulated depreciation	<u>1,403,004</u>	<u>48,684</u>	<u>16,671</u>	<u>1,435,017</u>
Total net capital assets	\$ <u>193,649</u>	<u>(48,684)</u>	<u>-</u>	<u>144,965</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

Governmental activities:	
Instruction	\$ 1,248
District administration support services	17,775
Operation and maintenance of plant	24,315
Student transportation services	<u>5,346</u>
Total depreciation expense	<u>\$ 48,684</u>

**D. Assets to be Contributed**

The following are a summary of changes in assets to be contributed for the year ended June 30, 2019:

	Balance June 30, 2018	Additions	Deletions	Balance June 30, 2019
Construction in progress	\$ 2,862,541	506,568	3,344,985	<u>24,124</u>

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

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

Interfund receivables and payables are shown as “Due From Other Funds” and “Due To Other Funds” in each of the individual funds. These balances at June 30, 2019 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 287,805
Capital Projects Fund	School Operating Fund	455,188
Other Governmental Funds	School Operating Fund	<u>138,900</u>
		<u>\$ 881,893</u>

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

<u>Transfers Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Capital Projects Fund	\$ 530,000
School Operating Fund	Other Governmental Funds	<u>454,000</u>
		<u>\$ 984,000</u>

The School Operating Fund transferred \$530,000 to the Capital Projects Fund and \$460,000 to the Food Service Special Revenue Fund to cover current year expenditures in excess of revenues.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**F. Deferred Inflows of Resources**

Governmental funds report *deferred inflows of resources* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also report *unearned revenues* in connection with resources that have been received, but not yet earned. At June 30, 2019, the components of *deferred inflows of resources* in the governmental funds were as follows:

	<u>Unavailable</u>
Unavailable accounts receivable	\$ <u>38,626</u>

**IV. OTHER INFORMATION**

**A. Risk Management**

The District faces a considerable number of risks of loss, (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damages, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Public Entity Insurance (APEI), which covers property and contents, torts, general and auto liability, school leader errors and omissions, and workers compensation. APEI is a public entity risk pool, which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Associations bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2019. Coverage limits and the deductibles on commercial policies have stayed relatively constant for the last several years. There were no outstanding claims or liabilities at the end of the current period.

The District has elected the reimbursable method of payment for Employment Security Compensation (ESC). Under this arrangement, the actual costs of ESC are reimbursed to the State of Alaska.

**B. Employee Retirement Systems and Plans**

The District follows *Governmental Accounting Standards Board (GASB) Codification P20, Accounting for Pensions by State and Local Governmental Employees* and *GASB Codification P50, Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions*. *GASB Codification P20* and *GASB Codification P50* establish uniform standards for the measurement, recognition, and display of pension and other post-employment benefits other than pensions (healthcare) expenditures/expense and related liabilities, assets, note disclosure and applicable required supplementary information in the financial reports of state and local governmental employers.

All full-time employees and certain permanent part-time employees of the District participate in either the State of Alaska Public Employees' Retirement System (PERS) or the State of Alaska Teachers' Retirement System (TRS). In addition to the pension plan both systems also administer other post-employment benefit (OPEB) plans.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

*Summary of Significant Accounting Policies.* The financial statements for PERS and TRS are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The District's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value.

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

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

**Other Postemployment Benefit Plans (OPEB)**

*Occupational Death and Disability Plan (ODD)*

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2019, the employer contribution rate is 0.26% for PERS and 0.08% for TRS.

Membership in the plan consisted of the following at June 30, 2018 (latest available report):

<u>Membership</u>	<u>PERS</u>	<u>TRS</u>
Active plan members	20,811	4,937
Participating employers	157	57

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Alaska Retiree Healthcare Trust Plan (ARHCT)*

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2018 (latest available information) employer contributions were 4.88% for PERS and 4.16% for TRS of annual payroll. Membership in the plan consisted of the following at June 30, 2018 (latest report available):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	35,139	12,962
Inactive plan members entitled to but not yet receiving benefits	5,606	801
Inactive plan members not entitled to benefits	11,128	1,906
Active plan members	13,611	4,457
Total plan membership	65,484	20,126

*Retiree Medical Plan (RMP)*

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2019 employer contributions were 0.94% for PERS and 0.79% for TRS. Membership in the plan consists of the following at June 30, 2018 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	11	13
Inactive plan members entitled to but not yet receiving benefits	1,183	610
Inactive plan members not entitled to benefits	11,896	2,387
Active plan members	20,811	4,937
Total plan membership	33,901	7,947

*Healthcare Reimbursement Arrangement Plan*

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans. Membership in the plan consists of the following at June 30, 2018 (latest available report):

Membership	PERS	TRS
Inactive plan members or beneficiaries currently receiving benefits	19	9
Inactive plan members entitled to but not yet receiving benefits	1,175	614
Inactive plan members not entitled to benefits	11,896	2,387
Active plan members	20,811	4,937
Total plan membership	33,901	7,947

**Investments**

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

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

**Rate of Return**

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual weighted rate of return, net of investment expense, for the year ended June 30, 2018 (latest available report) for the DB Plan for PERS and TRS is 8.26% and 8.30%, for the ARHCT is 8.35% and 8.33%, for the Occupational Death and Disability Plan is 8.06% and 8.24%, and for the Retiree Medical Plan is 7.89% and 7.92%, respectively.

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

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

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

<b><u>Asset Class</u></b>	<b><u>Long-Term Expected Real Rate of Return</u></b>
Domestic Equity	8.90%
Global Ex- U.S. Equity	7.85%
Fixed Income	1.25%
Opportunistic	4.76%
Real Assets	6.20%
Absolute Return	4.76%
Private Equity	12.08%
Cash Equivalents	0.66%

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

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

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

*Employer Effective Rate:* This is the actual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

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

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

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer Contribution rates for PERS and TRS for the year ended June 30, 2018 (latest available actuarial report) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate	GASB Rate
<b>PERS:</b>				
Pension	16.17%	20.28%	5.58%	32.11%
OPEB	5.83%	7.30%	0%	87.90%
Total PERS contribution rates	<u>22.00%</u>	<u>27.58%</u>	<u>5.58%</u>	<u>120.01%</u>
<b>TRS:</b>				
Pension	8.41%	19.36%	16.34%	35.60%
OPEB	4.15%	9.54%	0%	70.97%
Total PERS contribution rates	<u>12.56%</u>	<u>28.90%</u>	<u>16.34%</u>	<u>106.57%</u>

*Termination Costs.* If the District decides to terminate coverage for a department, group, or other classification of members, even if that termination results from the decision to divest of a particular District function, all affected employees in that department, group, or other classification of members become immediately vested in the plan. The District must pay to have a termination study completed. The purpose of the study is to calculate the District's one-time termination costs. The costs represent the amount necessary to fully fund the costs of plan members who become vested through this process and for other changes in actuarial assumptions, such as, earlier than expected retirement, that arise from the act of termination of coverage. The District must pay a lump sum within 60 days of termination or arrange a payment plan that is acceptable to the PERS or TRS Administrator. For fiscal year 2019 the past service rate for PERS is 16.53%.

*Actuarial Assumptions:* The total pension and OPEB liabilities in the June 30, 2018 (latest available) actuarial valuation was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. These assumptions were the result of an experience study performed as of June 30, 2013.

Investment return / discount rate	8% per year (geometric), compounded annually, net of expenses
Salary scale	Inflation – 3.12% per year Productivity – 0.50% per year
Payroll growth	3.62% per year (inflation + productivity)
Total inflation	Total inflation as measured by the Consumer Price Index for urban and clerical workers from Anchorage is assumed to increase 3.12% annually.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Mortality (Pre-termination)	Based upon 2010-2013 actual mortality experience, 60% of male rates and 65% of female rates of post termination mortality rates. Deaths are assumed to be occupational 70% of the time for peace officers/firefighters, 50% of the time for others.
Mortality (Post-termination)	96% of all rates of the RP-2000 combined mortality table, 2000 base year projected to 2018.
Total turnover	Based upon the 2010-2013 actual withdrawal experience.
Disability	Incidence rates based on 2010-2013 actual experience. Post-disability mortality in accordance with the RP-2000 Disabled Retiree Mortality Table. Disabilities are assumed to be occupational 70% of the time for peace officers/firefighters, 50% of the time for others.
Retirement	Retirement rates based upon the 2010-2013 actual experience. Deferred vested members are assumed to retire at their earliest unreduced retirement date for others. For peace officers/firefighters, Tier 1 deferred vested members are assumed to retire at age 55 and Tiers II and III deferred vested members are assumed to retire at age 60.
Marriage and age difference	Wives are assumed to be three years younger than husbands. For others, 75% of male members and 70% of female members are assumed to be married. For peace officers/firefighters, 85% of male members and 60% female members are assumed to be married.
Healthcare cost trend rates	Pre-65 medical: 8.0% grading down to 4.0% Post-65 medical: 5.5% grading down to 4.0% Prescription drugs: 9.0% grading down to 4.0%

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

*Plan Description.* The District participates in the Alaska Public Employees' Retirement System (PERS), a cost sharing multiple employer defined benefit pension plan. PERS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The Plan was established and is administered by the State of Alaska, Department of Administration. The Public Employee's Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PERS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or on ~~1155~~ at: <http://doa.alaska.gov/dr/pers>.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Pension Benefits.* All tier employee benefits vest with five years of credited service. There are three tiers of employees based on entry date. Tier I employees enrolled prior to July 1, 1986, with five or more years of credited service are entitled to annual pension benefits beginning at normal retirement age 55 or early retirement age 50. For Tier II and III employees enrolled after June 30, 1986, but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. All tier employees with 30 or more years of credited service may retire at any age and receive a normal benefit.

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

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

The DB Plan's membership consisted of the following at June 30, 2018 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	35,139
Inactive plan members entitled to but not receiving benefits	5,606
Inactive members not entitled to benefits	11,128
Active plan members	<u>13,611</u>
Total DB plan membership	<u>65,484</u>

Retirement benefits are calculated by multiplying the average monthly compensation (AMC) times credited PERS service times the percentage multiplier. The AMC is determined by averaging the salaries earned during the five highest (three highest for peace officers/firefighters members or members hired prior to July 1, 1996) consecutive payroll years. Members must earn at least 115 days of credit in the last year worked to include it in the AMC calculation. The PERS pays a minimum benefit of \$25 per month for each year of service when the calculated benefit is less.

The percentage multipliers for peace officers/firefighters are 2% for the first ten years of service and 2.5% for all service over 10 years. The percentage multipliers for all other participants are 2% for the first ten years, 2.25% for the next ten years, and 2.5% for all remaining service earned on or after July 1, 1986. All service before that date is calculated at 2%.

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

*Post Retirement Pension Adjustments.* Post retirement pension adjustments (PRPAs) are granted annually to eligible benefit recipients when the consumer price index (CPI) increases during the preceding calendar year. PRPAs are calculated by multiplying the recipient's base benefit, including past PRPAs, times:

- (a) 75% of the CPI increase in the preceding calendar year or 9%, whichever is less, if the recipient is at least 65 or on PERS disability; or
- (b) 50% of the CPI increase in the preceding calendar year or 6%, whichever is less, if the recipient is at least 60, or has been receiving benefits for at least five years.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Ad hoc PRPAs, up to a maximum of 4%, may be granted to eligible recipients who first entered the PERS before July 1, 1986, if the CPI increases and the financial condition of the fund will permit an increase. In a year where an ad hoc PRPA is granted, eligible recipients will receive the higher of the two calculations.

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

*Salary Floor.* During the 25<sup>th</sup> legislation session, Senate Bill 125 passed, which established a June 30, 2008 salary floor under AS 39.35.255(a)(2). The salary floor is the total base salaries paid by an employer to active employees of the system as of the fiscal year ending June 30, 2008. The statute requires the Division of Retirement and Benefits (Division) to collect employer contributions at a minimum based on FY 2008 base salaries.

*Employee Contribution Rate.* The District PERS active members are required to contribute 6.75% (4.97% pension costs and 1.78% OPEB) and if elected to be calculated under TRS, non-teacher school district employees are required to contribute 9.60% (7.06% pension and 2.54% OPEB) of their annual covered salary.

Employer contributions for the year ended June 30, 2019, were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ 218,099	97,636	315,735

**Public Employees Retirement Plans**

For the year ended June 30, 2019 the State of Alaska contributed \$102,979 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date June 30, 2018 to a total of \$81,539, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

*Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2019, the District reported liabilities that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	3,799,306
State's proportionate share of the net pension liability		<u>1,101,537</u>
Total	\$	<u>4,900,843</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability	\$	785,806
State's proportionate share of the ARHCT OPEB liability		<u>228,239</u>
Total	\$	<u>1,104,045</u>
Defined Contribution:		
District's proportionate share of the ODD OPEB liability	\$	(19,303)
District's proportionate share of the RMP OPEB liability		<u>12,647</u>
Total	\$	<u>(6,656)</u>
Total District's share of net pension and OPEB liabilities	\$	<u>4,578,456</u>

The net pension and OPEB liabilities were measured as of June 30, 2018, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2020 through FY2039, as determined by projections based on the June 30, 2018 valuation.

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

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>Change</u>
	Measurement	Measurement	
Pension	.0643%	.0765%	.0122%
OPEB:			
ARHCT	.0643%	.0766%	.0123%
ODD	.1184%	.0994%	(.0190)%
RMP	.1184%	.0994%	(.0190)%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2018, the District recognized pension and OPEB expense of \$151,858 and \$161,394, respectively, for the year ended June 30, 2019. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(95,355)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	83,909	-
Changes in proportion and differences between District contributions and proportionate share of contributions	232,491	-
District contributions subsequent to the measurement date	218,099	-
Total	\$ <u>534,499</u>	<u>(95,355)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(84,086)
Changes of assumptions	119,215	
Net difference between projected and actual earnings on OPEB plan investments	-	(166,519)
Changes in proportion and differences between District contributions and proportionate share of contributions	85,202	(34,717)
District contributions subsequent to the measurement date	84,083	-
Total	\$ <u>288,500</u>	<u>(285,322)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,340)
Changes of assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	-	(679)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,818	(781)
District contributions subsequent to the measurement date	<u>2,936</u>	<u>-</u>
Total	<u>\$ 4,754</u>	<u>(6,800)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(676)
Changes of assumptions	5,859	-
Net difference between projected and actual earnings on OPEB plan investments	-	(1,845)
Changes in proportion and differences between District contributions and proportionate share of contributions	274	(1,315)
District contributions subsequent to the measurement date	<u>10,617</u>	<u>-</u>
Total	<u>\$ 16,750</u>	<u>(3,836)</u>

\$218,099 and \$97,636 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities in the year ended June 30, 2019 (actuarial), respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension and OPEB will be recognized in pension and OPEB expense as follows:

Year Ended		Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
June 30,					
2019	\$	243,857	(13,953)	(776)	(103)
2020		45,881	(9,011)	(776)	(103)
2021		(65,014)	(54,289)	(776)	(103)
2022		(3,679)	(3,652)	(556)	527
2023		-	-	(551)	516
Thereafter		-	-	(1,547)	1,563
Total	\$	<u>221,045</u>	<u>(80,905)</u>	<u>(4,982)</u>	<u>(2,297)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2019, the District recognized \$(77,608) and \$13,395 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

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

	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
	<b>(7%)</b>	<b>(8%)</b>	<b>(9%)</b>
Net pension liability	\$ 5,031,240	3,799,306	2,757,239
Net OPEB ARHCT liability	\$ 1,590,863	785,806	111,003
Net OPEB ODD liability	\$ (18,127)	(19,303)	(20,271)
Net OPEB RMP liability	\$ 37,768	12,647	(6,946)

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

	<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
Net OPEB ARHCT liability	\$ 15,254	785,806	1,714,011
Net OPEB ODD liability	N/A	(19,303)	N/A
Net OPEB RMP liability	(10,753)	12,647	43,964

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

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan (PERS Tier IV) for new hires first enrolled on or after July 1, 2006. This Plan is administered by the State of Alaska, Department of Administration in conjunction with the defined benefit plan noted above. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 0.94% for the retiree medical plan (DB), 0.26% for occupational and death and disability benefits (DB) and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is 22%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

The School District contributed \$155,937 for the year ended June 30, 2019, which included forfeitures of \$56,473 which has been applied against contributions.

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

*Plan Description.* The School District participates in the Teacher's Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Board. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Teachers' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for TRS. This report may be obtained from the system at Pouch C, Juneau, Alaska 99811 or online at <http://doa.alaska.gov/drb/trs>.

The DB Plan's membership consisted of the following at June 30, 2018 (latest available report):

Inactive plan members or beneficiaries currently receiving benefits	12,962
Inactive plan members entitled to but not receiving benefits	801
Inactive plan members not entitled to benefits	1,906
Active plan members	<u>4,457</u>
Total DB plan membership	<u>20,126</u>

*Pension Benefits.* Employees hired prior to July 1, 1990, are entitled to annual pension benefits beginning at normal retirement age 55, or early retirement age 50. For employees hired after June 30, 1990 but before July 1, 2006, the normal and early retirement ages are 60 and 55, respectively. Employees may also retire at any age and receive a normal benefit when they accumulate the required credited service. The benefit related to all years of credited service prior to July 1, 1990 and for years of service through a total of 20 years is equal to 2% of their highest three-year average annual compensation for each year of service. The benefit for each year over 20 years of service subsequent to June 30, 1990, is equal to 2.5% of their highest three-year average annual compensation for each year of service. Employees may elect to receive their pension benefits in the form of a joint or survivor annuity. Effective January 1, 1987, a married member who retires must receive his or her benefit in the form of a joint and survivor annuity unless the member's spouse consents to another form of benefit.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Minimum benefits for employees eligible for retirement are \$25 per month for each year of credited service.

*Post Retirement Pension Adjustments.* Effective in fiscal year 1991, automatic post retirement pension adjustment (PRPA) was granted to all current and future retirees. The PRPA amount may not exceed the lesser of (a) the actual cost of living increase (percentage) from the date of retirement until the effective date of the PRPA; or (b) 4.00% of the base benefits for each full year that the member has been retired and a prorated percentage for each partial year. However, the PRPA percentage is offset by the percentage of all prior PRPAs that have been granted. TRS members receiving a retirement, disability or survivor benefit, who remain in Alaska, are eligible for an additional allowance equal to 10.00% of the base benefit.

*Employee Contribution Rate.* The District's active TRS members are required to contribute 8.65% (5.80% pension costs and 2.85% OPEB) of their annual covered salary.

Employer contributions for the year ended June 30, 2019, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	46,896	62,082	108,978

**Teachers Retirement Plans**

For the year ended June 30, 2019 the State of Alaska contributed \$501,931 (100% pension cost) on-behalf of the District, which has been recorded in the fund financial statements under the modified-accrual basis of accounting. In the government-wide financial statements the on-behalf contribution has been adjusted as of the measurement date to a total of \$434,500, to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

*Pension and OPEB Liabilities, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB:* At June 30, 2019, the District reported liabilities that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities, the related State support, and the total portion of the net pension and OPEB liabilities that was associated with the District were as follows:

	<u>Pension</u>
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 3,872,368
State's proportionate share of the net pension liability	<u>5,756,788</u>
Total	<u>\$ 9,629,156</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB liability	\$ 627,429
State's proportionate share of the ARHCT OPEB liability	<u>936,432</u>
Total	<u>\$ 1,563,861</u>

Defined Contribution:

District's proportionate share of the ODD OPEB liability	\$ (28,612)
District's proportionate share of the RMP OPEB liability	<u>(26,098)</u>
Total	<u>\$ (54,710)</u>

Total District's share of net pension and OPEB liabilities	<u>\$ 4,445,087</u>
--	---------------------

The net pension and OPEB liabilities were measured as of June 30, 2018, and the total pension and OPEB liabilities used to calculate the net pension and OPEB liabilities were determined by an actuarial valuation as of that date. The District's proportion of the net pension and OPEB liabilities were based on the present value of contributions for FY2020 through FY2039, as determined by projections based on the June 30, 2018 valuation.

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

	<u>June 30, 2017</u> <u>Measurement</u>	<u>June 30, 2018</u> <u>Measurement</u>	<u>Change</u>
Pension	.1635%	.2023%	.0388%
OPEB:			
ARHCT	.1632%	.2018%	.0386%
ODD	.7638%	.8161%	.0523%
RMP	.7638%	.8161%	.0523%

Based on the measurement date of June 30, 2018, the District recognized pension expense of \$614,577 and OPEB expense of \$505,215, respectively, for the year ended June 30, 2019. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pensions</u>	
	<u>Deferred Outflows</u> <u>of Resources</u>	<u>Deferred Inflows</u> <u>of Resources</u>
Defined Benefit:		
Differences between expected and actual experience	\$ -	(109,191)
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	127,992	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
	263,824	-
District contribution subsequent to the measurement date	46,896	-
Total	<u>\$ 438,712</u>	<u>(109,191)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(77,572)
Changes of assumptions	180,408	-
Net difference between projected and actual earnings on pension plan investments	-	(163,406)
Changes in proportion and differences between District contributions and proportionate share of contributions	80,625	(21,542)
District contribution subsequent to the measurement date	<u>43,771</u>	<u>-</u>
Total	<u>\$ 304,804</u>	<u>(262,520)</u>

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(1,925)
Changes of assumptions		
Net difference between projected and actual earnings on pension plan investments	-	(811)
Changes in proportion and differences between District contributions and proportionate share of contributions	2,302	(1,475)
District contribution subsequent to the measurement date	<u>1,684</u>	<u>-</u>
Total	<u>\$ 3,986</u>	<u>(4,211)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(2,877)
Changes of assumptions	16,076	-
Net difference between projected and actual earnings on pension plan investments	-	(5,745)
Changes in proportion and differences between District contributions and proportionate share of contributions	1,925	(1,782)
District contribution subsequent to the measurement date	<u>16,627</u>	<u>-</u>
Total	<u>\$ 34,628</u>	<u>(10,404)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

\$46,896 and \$62,046 are reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended June 30, 2019 (actuarial). Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized in pension expense as follows:

Year Ended June 30,		Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2019	\$	317,370	75,734	(369)	(460)
2020		75,012	(20,450)	(369)	(460)
2021		(103,337)	(53,318)	(369)	(460)
2022		(6,420)	(3,453)	(116)	1,492
2023		-	-	(103)	1,465
Thereafter		-	-	(583)	6,020
Total	\$	<u>282,625</u>	<u>(1,487)</u>	<u>(1,909)</u>	<u>7,597</u>

For the year ended June 30, 2019, the District recognized \$148,892 and \$13,468 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

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

		<b>1% Decrease (7%)</b>	<b>Current Rate (8%)</b>	<b>1% Increase (9%)</b>
Net pension liability	\$	<u>5,539,567</u>	<u>3,872,368</u>	<u>2,469,492</u>
Net OPEB ARHCT	\$	<u>1,489,344</u>	<u>627,429</u>	<u>(84,031)</u>
Net OPEB ODD	\$	<u>(28,759)</u>	<u>(28,612)</u>	<u>(28,530)</u>
Net OPEB RMP	\$	<u>44,574</u>	<u>(26,098)</u>	<u>(79,861)</u>

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

		<b>1% Decrease</b>	<b>Current Rate</b>	<b>1% Increase</b>
Net OPEB ARHCT	\$	<u>(170,910)</u>	<u>627,429</u>	<u>1,601,787</u>
Net OPEB ODD	\$	<u>N/A</u>	<u>(28,612)</u>	<u>N/A</u>
Net OPEB RMP	\$	<u>(89,972)</u>	<u>(26,098)</u>	<u>61,875</u>

**Teachers Retirement System (TRS) – Defined Contribution Plan (DC)**

*Plan Description and Funding Requirements.* School Districts and Public Employers in the State of Alaska have a defined contribution retirement plan for new hires first enrolled on or after July 1, 2006. The Administrator of the Plan is the Commissioner of Administration or the Commissioner's designee. Plan members make mandatory contributions of 8% of gross eligible compensation. State statutes require the employer to contribute 7% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.79% for the retiree medical plan, 0.08% for occupational death and disability, and 3% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Plan members are 100% vested with their contributions. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

- 2 years of service – 25%
- 3 years of service – 50%
- 4 years of service – 75%
- 5 years of service – 100%

The School District contributed \$282,293 for the year ended June 30, 2019, which included forfeitures of \$45,352 which has been applied against contributions.

**C. Change in Estimate**

In FY18 the District received notice from the State of Alaska, Department of Administration, Division of Retirement and Benefits, that forfeitures from the defined contribution plan for the Public Employees' Retirement System (PERS) and the Teachers' Retirement System (TRS) can be offset against future contributions effective July 1, 2018. The change in estimate decreased current year expenditures related to payroll benefits and liabilities of \$56,473 and \$45,352 respectively.

**D. Encumbrances**

The District's encumbrances are classified as assigned fund balance in the School Operating Fund. The District had encumbrances of \$37,466 as of June 30, 2019.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

**E. Health Insurance Internal Service Fund**

The Health Insurance Internal Service Fund was organized in 2014. Health insurance activity was previously recorded in the School Operating Fund since 1997 when the self-insured plan was created. The Lake and Peninsula School District and the Lake and Peninsula Borough have entered into a joint arrangement for self-insuring for health insurance. The program's general objectives are to formulate, develop and administer a program of health insurance and to obtain lower costs for that coverage. The School and Borough also purchase commercial insurance to provide coverage for claims in excess of \$60,000. This amount increased to \$75,000 beginning January 1, 2017, per employee, per year. The various funds of the School and Borough make payments to the Internal Service Fund based on estimates of the amounts needed to pay claims. The School District accrues a liability for claims incurred but not reported at year end.

Changes in the claims payable for 2019 are as follows:

Claims payable, June 30, 2018	\$	404,775
2018 claims and changes in estimates		3,257,204
2018 claims paid		<u>(3,096,467)</u>
Claims payable, June 30, 2019	\$	<u>565,512</u>

**F. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the School Operating Fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

**G. Subsequent Accounting Pronouncements**

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

- GASB 83 – *Certain Retirement Obligations*. Effective for fiscal years beginning after June 15, 2018.
- GASB 84 – *Fiduciary Activities*. Effective for fiscal years beginning after December 15, 2018.
- GASB 87 – *Leases*. Effective for fiscal years beginning after December 15, 2019.
- GASB 88 – *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. Effective for fiscal years beginning after June 15, 2018.
- GASB 89 – *Accounting for Interest Cost Incurred before the End of a Construction Period*. Effective for fiscal years beginning after December 15, 2019.
- GASB 90 – *Majority Equity Interests*. Effective for fiscal years beginning after December 15, 2018.

## LAKE AND PENINSULA SCHOOL DISTRICT

### Notes to Basic Financial Statements, Continued

Statements 83, 88, and 90 are not expected to have any significant impact on the financial statements of the District.

GASB Statement No. 84, the objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets

GASB Statement No. 87, the objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

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

# **REQUIRED SUPPLEMENTARY INFORMATION**

LAKE & PENINSULA CITY SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2019

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0426%	\$ 1,988,311	\$ 1,979,532	\$ 3,967,843	\$ 1,975,177	101%	62.37%
2016	0.1850%	\$ 5,749,290	\$ 1,540,305	\$ 7,289,595	\$ 2,279,236	252%	63.96%
2017	0.0769%	\$ 4,297,251	\$ 543,235	\$ 4,840,486	\$ 2,421,546	177%	59.55%
2018	0.0643%	\$ 3,322,033	\$ 1,236,083	\$ 4,558,116	\$ 2,464,319	135%	63.37%
2019	0.0765%	\$ 3,799,306	\$ 1,101,537	\$ 4,900,843	\$ 1,902,827	200%	65.19% <sup>71</sup>

**Notes to Schedule:**

1. Information presented for 2019 is based upon Plan measurement date June 30, 2018.
2. Measurement is one year prior to fiscal year end for all years presented.
3. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
4. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE & PENINSULA SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2019

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.6430%	\$ 542,826	\$ 202,428	\$ 745,254	\$ 2,464,319	22.03%	89.68%
2019	0.0766%	\$ 785,806	\$ 228,239	\$ 1,014,045	\$ 1,902,827	41.30%	88.12%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.1184%	\$ (16,792)	\$ -	\$ (16,792)	\$ 2,464,319	-0.68%	212.97%
2019	0.0994%	\$ (19,303)	\$ -	\$ (19,303)	\$ 1,902,827	-1.01%	270.62%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.1184%	\$ 6,172	\$ -	\$ 6,172	\$ 579,236	1.07%	93.98%
2019	0.0994%	\$ 12,647	\$ -	\$ 12,647	\$ 708,805	1.78%	88.71%

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**Notes to Schedule:**

- Information presented for 2019 is based upon Plan measurement date June 30, 2018.
- Measurement is one year prior to fiscal year end for all years presented.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE & PENINSULA SCHOOL DISTRICT  
 Schedule of the District's Contributions (Pensions)  
 Public Employees' Retirement System (PERS)  
 June 30, 2019

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 157,251	\$ (157,251)	\$ -	\$ 2,279,236	6.90%
2016	\$ 174,505	\$ (174,505)	\$ -	\$ 2,421,546	7.21%
2017	\$ 183,851	\$ (183,851)	\$ -	\$ 2,464,319	7.46%
2018	\$ 224,410	\$ (224,410)	\$ -	\$ 1,902,827	11.79%
2019	\$ 220,264	\$ (218,099)	\$ 2,165	\$ 2,111,755	10.43%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 9.66% to 4.92% based on service for Peace Officer/Firefighter. Ranges from 8.55% to 4.34% based on age and service for All Others.
10. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 50% of the time. 96% of all rates of the RP - 2000 Table Base Year projected to 2018.
13. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
14. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.
15. In fiscal year 2018 the District included pension DBUL into the contractually required contribution. This will be a prospective change.

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

June 30, 2019

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 65,499	\$ (65,499)	\$ -	\$ 1,902,827	3.44%
2019	\$ 84,083	\$ (84,083)	\$ -	\$ 2,111,755	3.98%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ 1,801	\$ (1,801)	\$ -	\$ 1,902,827	0.09%
2019	\$ 2,936	\$ (2,936)	\$ -	\$ 2,111,755	0.14%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 11,586	\$ (11,586)	\$ -	\$ 708,805	1.63%
2019	\$ 10,617	\$ (10,617)	\$ -	\$ 693,409	1.53%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 9.66% to 4.92% based on service for Peace Officer/Firefighter. Ranges from 8.55% to 4.34% based on age and service for All Others.
10. Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 50% of the time. 96% of all rates of the RP - 2000 Table Base Year projected to 2018.
13. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE & PENINSULA SCHOOL DISTRICT  
 Schedule of the District's Proportionate Share of the Net Pension Liability  
 Teachers' Retirement System (TRS)  
 June 30, 2019

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0531%	\$ 1,591,717	\$ 11,804,622	\$ 13,396,339	\$ 3,535,278	45.02%	55.70%
2016	0.1664%	\$ 3,096,477	\$ 4,946,597	\$ 8,043,074	\$ 3,631,429	85.27%	73.82%
2017	0.2167%	\$ 4,947,165	\$ 5,877,618	\$ 10,824,783	\$ 3,802,144	130.12%	68.40%
2018	0.1635%	\$ 3,313,813	\$ 5,786,624	\$ 9,100,437	\$ 4,000,314	82.84%	72.39%
2019	0.2023%	\$ 3,872,368	\$ 5,756,788	\$ 9,629,156	\$ 4,191,871	92.38%	74.09% <sup>75</sup>

**Notes to Schedule:**

1. Information presented for 2019 is based upon Plan measurement date June 30, 2018.
2. Measurement is one year prior to fiscal year end for all years presented.
3. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
4. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE & PENINSULA SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2019

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>							
2018	0.1632%	\$ 300,203	\$ 526,582	\$ 826,785	\$ 4,000,314	7.50%	93.75%
2019	0.2018%	627,429	936,432	1,563,861	4,191,871	14.97%	90.23%
<b>Occupational Death and Disability (ODD):</b>							
2018	0.7638%	\$ (24,962)	\$ -	\$ (24,962)	\$ 4,000,314	-0.62%	1342.59%
2019	0.8161%	(28,612)	-	(28,612)	4,191,871	-0.68%	1304.81%
<b>Retiree Medical Plan (RMP):</b>							
2018	0.7638%	\$ (36,206)	\$ -	\$ (36,206)	\$ 1,208,614	-3.00%	118.16%
2019	0.8161%	(26,098)	-	(26,098)	891,314	-2.93%	109.56%

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**Notes to Schedule:**

- Information presented for 2019 is based upon Plan measurement date June 30, 2018.
- Measurement is one year prior to fiscal year end for all years presented.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

LAKE & PENINSULA SCHOOL DISTRICT  
 Schedule of the District's Contributions (Pensions)  
 Teachers' Retirement System (TRS)  
 June 30, 2019

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 94,680	\$ (94,680)	\$ -	\$ 3,631,429	2.61%
2016	\$ 77,483	\$ (77,483)	\$ -	\$ 3,802,144	2.04%
2017	\$ 108,448	\$ (108,448)	\$ -	\$ 4,000,314	2.71%
2018	\$ 132,977	\$ (132,977)	\$ -	\$ 4,191,871	3.17%
2019	\$ 87,748	\$ (46,896)	\$ 40,852	\$ 3,303,877	2.66%

Notes to schedule

1. Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
2. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

3. Actuarial cost method: Entry Age Normal - level percentage of payroll.
4. Amortization method: Level dollar, closed.
5. Amortization period: 25 years, as a level of percentage of payroll.
6. Equivalent single amortization period: 17 years.
7. Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
8. Inflation: 3.12% per annum.
9. Salary increases: Ranges from 8.11% to 3.87% based on years of service.
10. Investment rate of return: 8%, net of pension plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
11. Retirement age: An age-related assumption is used for participants not yet receiving payments.
12. Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 50% of the time. 96% of all rates of the RP - 2000 Table Base Year projected to 2018.
13. In fiscal year 2017 the District implemented GASB 82, which required a retroactive change in covered payroll.
14. This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.
15. In fiscal year 2018 the District included pension DBUL into the contractually required contribution. This will be a prospective change.

## LAKE &amp; PENINSULA SCHOOL DISTRICT

## Schedule of the District's Contributions (OPEB)

## Teachers' Retirement System (TRS)

June 30, 2019

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
<b>Alaska Retiree Healthcare Trust Plan (ARHCT):</b>					
2018	\$ 65,856	\$ (65,856)	\$ -	\$ 4,191,871	1.57%
2019	\$ 43,771	\$ (43,771)	\$ -	\$ 3,303,877	1.32%
<b>Occupational Death and Disability (ODD):</b>					
2018	\$ -	\$ -	\$ -	\$ 4,191,871	0.00%
2019	\$ 1,648	\$ (1,648)	\$ -	\$ 3,303,877	0.05%
<b>Retiree Medical Plan (RMP):</b>					
2018	\$ 26,693	\$ (26,693)	\$ -	\$ 891,314	2.99%
2019	\$ 16,627	\$ (16,627)	\$ -	\$ 2,436,226	0.68%

Notes to schedule

- Valuation date: June 30, 2018, which was rolled forward to June 30, 2019.
- Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

- Actuarial cost method: Entry Age Normal - level percentage of payroll.
- Amortization method: Level dollar, closed.
- Amortization period: 25 years, as a level of percentage of payroll.
- Equivalent single amortization period: 17 years.
- Asset valuation method: The actuarial asset value was reinitialized to equal fair value of assets as of June 30, 2014. Beginning in FY2015, the assets value method recognizes 20% of the gain or loss each year, for a period of 5 years, all assets are valued at fair value.
- Inflation: 3.12% per annum.
- Salary increases: Ranges from 8.11% to 3.87% based on years of service.
- Investment rate of return: 8%, net of OPEB plan investment expenses. This is based on an average inflation rate of 3.12% and a real rate of return of 4.88%.
- Retirement age: An age-related assumption is used for participants not yet receiving payments.
- Mortality: Pre-termination mortality rates were based upon the 2010-2013 actual mortality experience, 60% of male and 65% of female post-termination rates. Deaths are assumed to be occupational 50% of the time. 96% of all rates of the RP - 2000 Table Base Year projected to 2018.
- This schedule is intended to present 10 years of information. Additional years' information will be included as it becomes available.

# **ADDITIONAL SUPPLEMENTARY INFORMATION**

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
<b>Revenues:</b>			
Local sources:			
Charges for services	\$ 282,877	281,248	(1,629)
Earnings on investments - interest	100,000	141,762	41,762
E-rate revenue	1,059,490	1,054,008	(5,482)
Other	349,309	595,401	246,092
Total local sources	<u>1,791,676</u>	<u>2,072,419</u>	<u>280,743</u>
Intergovernmental:			
Borough - direct appropriation	1,486,423	1,486,423	-
State of Alaska:			
Foundation and Quality Schools	8,931,139	8,942,076	10,937
On-behalf TRS	635,993	501,931	(134,062)
On-behalf PERS	92,286	102,979	10,693
Other state revenues	127,035	124,367	(2,668)
Total state sources	<u>9,786,453</u>	<u>9,671,353</u>	<u>(115,100)</u>
Federal sources			
Impact Aid Assistance - direct	1,361,146	1,361,146	-
Other federal revenues - passed through other intermediary agencies	18,500	18,763	263
Total federal revenues	<u>1,379,646</u>	<u>1,379,909</u>	<u>263</u>
Total revenues	<u>14,444,198</u>	<u>14,610,104</u>	<u>165,906</u>
<b>Expenditures:</b>			
Current:			
Instruction:			
Salaries:			
Certificated	2,340,784	2,328,041	12,743
Non-certificated	254,996	252,578	2,418
Employee benefits	1,512,487	1,481,963	30,524
Housing allowance	234,000	222,426	11,574
Transportation allowance	30,000	38,505	(8,505)
Professional and technical services	35,900	40,595	(4,695)
Staff travel	114,000	73,192	40,808
Student travel	51,000	111,177	(60,177)
Utility services	400	1,198	(798)
Other purchased services	165	165	-
Supplies, materials and media	338,469	386,997	(48,528)
Other	2,000	2,188	(188)
Total instruction	<u>4,914,201</u>	<u>4,939,025</u>	<u>(24,824)</u>
Special education instruction:			
Salaries:			
Certificated	356,000	349,425	6,575
Non-certificated	227,400	228,480	(1,080)
Employee benefits	364,238	370,418	(6,180)
Housing allowance	36,500	50,264	(13,764)
Transportation allowance	700	645	55
Staff travel	30,000	32,467	(2,467)
Utility services	165	5	160
Supplies, materials and media	7,200	10,903	(3,703)
Total special education instruction	<u>1,022,203</u>	<u>1,042,607</u>	<u>(20,404)</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Special education support services - students:			
Certificated	\$ 38,917	39,723	(806)
Employee benefits	21,069	21,090	(21)
Professional and technical services	106,000	109,009	(3,009)
Staff travel	10,000	10,265	(265)
Utility services	100	14	86
Supplies, materials and media	-	17	(17)
Total special education support services - students	<u>176,086</u>	<u>180,118</u>	<u>(4,032)</u>
Support services - students:			
Certificated salaries	2,500	2,500	-
Employee benefits	10,806	16,721	(5,915)
Housing allowance	9,300	5,826	3,474
Transportation allowance	-	1,182	(1,182)
Staff travel	1,700	1,793	(93)
Total support services - students	<u>24,306</u>	<u>28,022</u>	<u>(3,716)</u>
Support services - instruction:			
Support services - instruction:			
Salaries:			
Certificated	289,700	291,901	(2,201)
Non-certificated	116,200	98,245	17,955
Employee benefits	209,421	218,239	(8,818)
Housing allowance	23,900	7,740	16,160
Transportation allowance	400	380	20
Professional and technical services	3,500	3,516	(16)
Staff travel	48,800	49,703	(903)
Utility services	50	76	(26)
Other purchased services	300	300	-
Supplies, materials and media	1,300	1,751	(451)
Other	1,200	1,150	50
Total support services - instruction	<u>694,771</u>	<u>673,001</u>	<u>21,770</u>
Instructional-related technology			
Salaries:			
Certificated	157,600	158,138	(538)
Non-certificated	106,400	97,586	8,814
Employee benefits	92,489	88,457	4,032
Transportation allowance	1,300	1,935	(635)
Professional and technical services	3,200	3,125	75
Staff travel	24,000	23,308	692
Utility services	1,194,218	1,209,813	(15,595)
Supplies, materials and media	80,000	85,891	(5,891)
Total instructional-related technology	<u>1,659,207</u>	<u>1,668,253</u>	<u>(9,046)</u>
Total support services - instruction	<u>2,353,978</u>	<u>2,341,254</u>	<u>12,724</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
School administration:			
Certificated salaries	\$ 445,000	440,764	4,236
Employee benefits	224,613	218,148	6,465
Housing allowance	29,200	33,481	(4,281)
Transportation allowance	4,800	4,802	(2)
Staff travel	68,700	69,257	(557)
Utility services	200	202	(2)
Supplies, materials and media	3,300	4,130	(830)
Other	700	614	86
Total school administration	<u>776,513</u>	<u>771,398</u>	<u>5,115</u>
School administration support services:			
Non-certificated salaries	37,400	37,384	16
Employee benefits	28,687	30,139	(1,452)
Utility services	8,000	8,517	(517)
Supplies, materials and media	300	294	6
Total school administration support services	<u>74,387</u>	<u>76,334</u>	<u>(1,947)</u>
District administration:			
Certificated salaries	196,250	186,011	10,239
Employee benefits	283,228	275,443	7,785
Professional and technical services	15,000	15,445	(445)
Staff travel	49,000	53,993	(4,993)
Utility services	3,500	3,345	155
Supplies, materials and media	10,800	11,782	(982)
Tuition and stipends	15,000	15,450	(450)
Other	10,000	10,695	(695)
Total district administration	<u>582,778</u>	<u>572,164</u>	<u>10,614</u>
District administration support services:			
Non-certificated salaries	356,000	352,511	3,489
Employee benefits	219,164	207,813	11,351
Transportation allowance	300	270	30
Professional and technical services	27,000	27,253	(253)
Staff travel	7,300	7,883	(583)
Utility services	1,900	1,962	(62)
Other purchased services	2,000	4,830	(2,830)
Insurance and bond premiums	30,000	27,150	2,850
Supplies, materials and media	35,000	37,306	(2,306)
Other	-	7,727	(7,727)
Indirect cost recovery	(40,540)	(34,413)	(6,127)
Total district administration support services	<u>638,124</u>	<u>640,292</u>	<u>(2,168)</u>

(continued)

## LAKE AND PENINSULA SCHOOL DISTRICT

## School Operating Fund

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

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Expenditures, continued:			
Operation and maintenance of plant:			
Non-certificated salaries	\$ 726,000	852,571	(126,571)
Employee benefits	317,126	354,826	(37,700)
Transportation allowance	3,000	3,047	(47)
Professional and technical services	89,500	92,547	(3,047)
Staff travel	120,000	135,520	(15,520)
Utility services	870,000	913,137	(43,137)
Other purchased services	30,970	53,671	(22,701)
Insurance and bond premiums	135,800	135,740	60
Supplies, materials and media	220,000	207,170	12,830
Total operation and maintenance of plant	<u>2,512,396</u>	<u>2,748,229</u>	<u>(235,833)</u>
Student activities:			
Salaries:			
Certificated	68,000	69,948	(1,948)
Non-certificated	30,200	30,211	(11)
Employee benefits	39,261	38,727	534
Staff travel	256,500	282,904	(26,404)
Insurance and bond premiums	1,400	1,391	9
Supplies, materials and media	155	155	-
Other	3,000	3,065	(65)
Total student activities	<u>398,516</u>	<u>426,401</u>	<u>(27,885)</u>
Total expenditures	<u>13,473,488</u>	<u>13,765,844</u>	<u>(292,356)</u>
Excess of revenues over expenditures	<u>970,710</u>	<u>844,260</u>	<u>(126,450)</u>
Other financing (uses):			
Transfers out:			
Food Service Special Revenue Fund	(450,000)	(454,000)	(4,000)
Capital Projects Fund	(530,000)	(530,000)	-
Total other financing (uses)	<u>(980,000)</u>	<u>(984,000)</u>	<u>(4,000)</u>
Net change in fund balance	<u>\$ (9,290)</u>	<u>(139,740)</u>	<u>(130,450)</u>
Fund balance, beginning of year		<u>2,918,403</u>	
Fund balance, end of year		<u>\$ 2,778,663</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Capital Projects Fund

Schedule of Revenues, Expenditures and  
Changes in Fund Balance

Year Ended June 30, 2019

## Revenues:

## Intergovernmental:

Lake and Peninsula Borough	\$	363,229
State sources - Alaska Energy Authority		35,000
		<u>398,229</u>

## Expenditures:

## Construction and facilities acquisition:

AHFC duplex	35,837
Energy efficient upgrade	347,737
Port Alsworth expansion	24,077
Window replacement	7,481
Electrical upgrade AEA	36,158
Site upgrades	16,643
Heating upgrades	28,635
Total expenditures	<u>496,568</u>

Excess (deficiency) of revenues over expenditures	(98,339)
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## Other financing sources -

Transfers in - School Operating Fund	<u>530,000</u>
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Net change in fund balance	431,661
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Fund balance, beginning of year	<u>31,295</u>
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Fund balance, end of year	<u>\$ 462,956</u>
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LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

June 30, 2019

	Special Revenue Funds							Total Special Revenue Funds
	Student Transportation	Alaska Pre-Elementary	Food Service	Title I-A Basic and Title IV	Title I-C Migrant Education	Title I-C Migrant Education Book	Communities Teaching Culture	
<u>Assets</u>								
Accounts receivable:								
Intergovernmental:								
State sources:	\$ -	72,891	-	-	-	-	-	72,891
Federal sources:								
Passed through the State of Alaska	-	-	-	56,754	88,389	4,600	-	149,743
Passed through other	-	-	-	-	-	-	41,117	41,117
Due from School Operating Fund	138,900	-	-	-	-	-	-	138,900
Inventory	-	-	27,385	-	-	-	-	27,385
Total assets	<u>138,900</u>	<u>72,891</u>	<u>27,385</u>	<u>56,754</u>	<u>88,389</u>	<u>4,600</u>	<u>41,117</u>	<u>430,036</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	1,142	-	-	-	-	1,142
Due to School Operating Fund	-	72,891	24,054	56,754	88,389	4,600	41,117	287,805
Total liabilities	<u>-</u>	<u>72,891</u>	<u>25,196</u>	<u>56,754</u>	<u>88,389</u>	<u>4,600</u>	<u>41,117</u>	<u>288,947</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	27,385	-	-	-	-	27,385
Restricted:								
Student transportation	39,536	-	-	-	-	-	-	39,536
Committed:								
Student transportation	99,364	-	-	-	-	-	-	99,364
Unassigned	-	-	(25,196)	-	-	-	-	(25,196)
Total fund balances	<u>138,900</u>	<u>-</u>	<u>2,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,089</u>
Total liabilities and fund balances	\$ <u>138,900</u>	<u>72,891</u>	<u>27,385</u>	<u>56,754</u>	<u>88,389</u>	<u>4,600</u>	<u>41,117</u>	<u>430,036</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

Year Ended June 30, 2019

	Special Revenue Funds								
	Student Transportation	Youth Risk Behavior Survey	Staff Development	Artist in Schools - Nondalton	BAG	Alaska Pre-Elementary	Food Service	Fresh Fruit & Vegetable	
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	29,338	-	
Other	-	-	-	-	-	-	-	-	
Intergovernmental:									
State of Alaska	127,772	600	5,692	1,948	5,048	97,397	-	-	
Federal sources:									
Direct	-	-	-	-	-	-	-	-	
Passed through the State of Alaska	-	-	3,143	-	-	-	249,427	18,372	
Passed through other intermediary agencies	-	-	-	295	-	-	-	-	
Total revenues	<u>127,772</u>	<u>600</u>	<u>8,835</u>	<u>2,243</u>	<u>5,048</u>	<u>97,397</u>	<u>278,765</u>	<u>18,372</u>	186
Expenditures:									
Current:									
Instruction	-	-	-	2,243	-	56,859	-	-	
Special education-instruction	-	-	-	-	-	-	-	-	
Special education support services - students	-	-	1,877	-	-	-	-	-	
Support services - students	-	600	-	-	-	-	-	-	
Support services - instruction	-	-	6,796	-	5,048	35,953	-	-	
School administration	-	-	-	-	-	-	-	-	
District administration support services	-	-	162	-	-	4,585	-	-	
Student transportation services	110,886	-	-	-	-	-	-	-	
Food service	-	-	-	-	-	-	729,061	18,372	
Total expenditures	<u>110,886</u>	<u>600</u>	<u>8,835</u>	<u>2,243</u>	<u>5,048</u>	<u>97,397</u>	<u>729,061</u>	<u>18,372</u>	
Excess (deficiency) of revenues over expenditures	16,886	-	-	-	-	-	(450,296)	-	
Other financing sources - Transfers in - School Operating Fund	-	-	-	-	-	-	454,000	-	
Net change in fund balances	16,886	-	-	-	-	-	3,704	-	
Fund balances (deficit), beginning of year	<u>122,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,515)</u>	<u>-</u>	
Fund balances, end of year	<u>\$ 138,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,189</u>	<u>-</u>	

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds						
	Title I-A Basic and Title IV	Title I-C Migrant Education	Title I-C Migrant Education Book	Title II-A Teacher & Principal Training & Recruiting	Title VI-B IDEA	Preschool Disabled	Carl Perkins- Secondary
<b>Revenues:</b>							
Local sources:							
Charges for services	\$ -	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Intergovernmental:							
State of Alaska	-	-	-	-	-	-	-
Federal sources:							
Direct	-	-	-	-	-	-	-
Passed through the State of Alaska	185,297	158,718	6,440	46,008	109,560	6,877	21,478
Passed through other intermediary agencies	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>185,297</b>	<b>158,718</b>	<b>6,440</b>	<b>46,008</b>	<b>109,560</b>	<b>6,877</b>	<b>21,478</b>
<b>Expenditures:</b>							
Current:							
Instruction	153,531	97,133	6,440	-	-	-	20,467
Special education - instruction	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	104,402	6,553	-
Support services - students	-	5,781	-	-	-	-	-
Support services - instruction	16,952	48,332	-	43,842	-	-	-
School administration	4,543	-	-	-	-	-	-
District administration support services	10,271	7,472	-	2,166	5,158	324	1,011
Student transportation services	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>185,297</b>	<b>158,718</b>	<b>6,440</b>	<b>46,008</b>	<b>109,560</b>	<b>6,877</b>	<b>21,478</b>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-
Other financing sources -							
Transfers in - School Operating Fund	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-
Fund balances (deficit), beginning of year	-	-	-	-	-	-	-
<b>Fund balances, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds						Total Special Revenue Funds
	REAP	Indian Education	Communities Teaching Culture	CHILD #1	CHILD #2	Carrs Safeway Robotics	
<b>Revenues:</b>							
<b>Local sources:</b>							
Charges for services	\$ -	-	-	-	-	-	29,338
Other	-	-	-	-	-	5,000	5,000
<b>Intergovernmental:</b>							
State of Alaska	-	-	-	-	-	-	238,457
<b>Federal sources:</b>							
Direct	6,350	105,714	-	-	-	-	112,064
Passed through the State of Alaska	-	-	-	-	-	-	805,320
Passed through other intermediary agencies	-	-	128,087	49,424	392,676	-	570,482
<b>Total revenues</b>	<u>6,350</u>	<u>105,714</u>	<u>128,087</u>	<u>49,424</u>	<u>392,676</u>	<u>5,000</u>	<u>1,760,661</u>
<b>Expenditures:</b>							
<b>Current:</b>							
Instruction	-	100,738	16,002	14,889	298,310	4,600	771,212
Special education - instruction	-	-	1,556	-	-	-	1,556
Special education support services - students	-	-	-	-	-	-	112,832
Support services - students	-	-	110,529	-	-	-	116,910
Support services - instruction	6,350	-	-	34,535	94,366	400	292,574
School administration	-	-	-	-	-	-	4,543
District administration support services	-	4,976	-	-	-	-	36,125
Student transportation services	-	-	-	-	-	-	110,886
Food service	-	-	-	-	-	-	747,433
<b>Total expenditures</b>	<u>6,350</u>	<u>105,714</u>	<u>128,087</u>	<u>49,424</u>	<u>392,676</u>	<u>5,000</u>	<u>2,194,071</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	(433,410)
<b>Other financing sources -</b>							
Transfers in - School Operating Fund	-	-	-	-	-	-	454,000
<b>Net change in fund balances</b>	-	-	-	-	-	-	20,590
<b>Fund balances (deficit), beginning of year</b>	-	-	-	-	-	-	120,499
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,089</u>

## LAKE AND PENINSULA SCHOOL DISTRICT

## Student Transportation Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 127,772	127,772	-
Expenditures:			
Current:			
Student transportation services:			
Non-certificated salaries	26,300	22,857	3,443
Employee benefits	17,000	10,223	6,777
Other purchased services	74,000	70,955	3,045
Supplies, materials and media	7,972	3,650	4,322
Tuition - students and stipends	2,500	3,201	(701)
Total expenditures	<u>127,772</u>	<u>110,886</u>	<u>16,886</u>
Excess of revenues over expenditures	\$ <u>-</u>	16,886	<u>16,886</u>
Fund balance, beginning of year		<u>122,014</u>	
Fund balance, end of year		\$ <u><u>138,900</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Youth Risk Behavior Survey Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 600	600	-
Expenditures: Current: Support services - students - Supplies, materials, and media	600	600	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Staff Development Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 7,713	3,143	(4,570)
State of Alaska	<u>5,692</u>	<u>5,692</u>	<u>-</u>
Total revenues	<u>13,405</u>	<u>8,835</u>	<u>(4,570)</u>
Expenditures:			
Current:			
Special education support services - students - Staff travel	<u>1,877</u>	<u>1,877</u>	<u>-</u>
Support services - instruction - Staff travel	<u>11,366</u>	<u>6,796</u>	<u>4,570</u>
District administration support services - Staff travel	<u>162</u>	<u>162</u>	<u>-</u>
Total expenditures	<u>13,405</u>	<u>8,835</u>	<u>4,570</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Artist in Schools - Nondalton Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental:			
State of Alaska	\$ 1,948	1,948	-
Federal sources passed through intermediary agencies	<u>295</u>	<u>295</u>	<u>-</u>
Total revenues	<u>2,243</u>	<u>2,243</u>	<u>-</u>
Expenditures:			
Current:			
Instruction -			
Professional and technical services	<u>2,243</u>	<u>2,243</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>                    </u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Broadband Assistance Grant (BAG) Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 5,048	5,048	-
Expenditures:			
Current:			
Support services - instruction -			
Utility services	5,048	5,048	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Alaska Pre-Elementary Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - State of Alaska	\$ 97,397	97,397	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials, and media	56,665	56,859	(194)
Support services - instruction:			
Certificated salaries	1,968	1,968	-
Non-certificated salaries	4,140	4,140	-
Employee benefits	4,815	4,815	-
Professional and technical services	2,724	2,723	1
Staff travel	19,500	19,436	64
Utility services	1,000	963	37
Supplies, material and media	2,000	1,908	92
Total support services - instruction	36,147	35,953	194
District administration support services -			
Indirect costs	4,585	4,585	-
Total expenditures	97,397	97,397	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Food Service Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 35,000	29,338	(5,662)
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	<u>238,750</u>	<u>249,427</u>	<u>10,677</u>
Total revenues	<u>273,750</u>	<u>278,765</u>	<u>5,015</u>
Expenditures:			
Current:			
Food service:			
Non-certificated salaries	202,526	201,635	891
Employee benefits	155,500	146,702	8,798
Professional and technical services	16,000	15,436	564
Staff travel	9,500	10,489	(989)
Supplies, materials and media	<u>340,224</u>	<u>354,799</u>	<u>(14,575)</u>
Total expenditures	<u>723,750</u>	<u>729,061</u>	<u>(5,311)</u>
Excess (deficiency) of revenues over expenditures	(450,000)	(450,296)	(296)
Other financing sources - transfers in - School Operating Fund	<u>450,000</u>	<u>454,000</u>	<u>4,000</u>
Net change in fund balance	\$ <u>-</u>	3,704	<u>3,704</u>
Fund balance (deficit), beginning of year		<u>(1,515)</u>	
Fund balance, end of year		\$ <u>2,189</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Fresh Fruit & Vegetable Special Revenue Fund

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

Year Ended June 30, 2019

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - Federal Department of Agriculture passed through the State of Alaska	\$ <u>18,411</u>	<u>18,372</u>	<u>(39)</u>
Expenditures:			
Current:			
Food service - Supplies, materials and media	<u>18,411</u>	<u>18,372</u>	<u>39</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title I-A Basic and Title IV Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 199,859	185,297	(14,562)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	5,000	5,000	-
Non-certificated salaries	94,300	88,856	5,444
Employee benefits	54,956	51,260	3,696
Staff travel	4,000	3,923	77
Utility services	200	177	23
Supplies, material and media	4,428	4,315	113
Total instruction	<u>162,884</u>	<u>153,531</u>	<u>9,353</u>
Support services - instruction:			
Certificated salaries	2,500	2,725	(225)
Employee benefits	725	786	(61)
Professional and technical services	1,750	1,750	-
Staff travel	15,142	10,392	4,750
Supplies, materials and media	1,300	1,299	1
Total support services - instruction	<u>21,417</u>	<u>16,952</u>	<u>4,465</u>
School administration -			
Staff travel	<u>4,600</u>	<u>4,543</u>	<u>57</u>
District administration support services:			
Staff travel	1,550	1,549	1
Indirect costs	<u>9,408</u>	<u>8,722</u>	<u>686</u>
Total district administration support services	<u>10,958</u>	<u>10,271</u>	<u>687</u>
Total expenditures	<u>199,859</u>	<u>185,297</u>	<u>14,562</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title I-C Migrant Education Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 158,718	158,718	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	52,690	52,690	-
Employee benefits	4,155	4,156	(1)
Staff travel	4,158	4,158	-
Supplies, material and media	36,129	36,129	-
Total instruction	<u>97,132</u>	<u>97,133</u>	<u>(1)</u>
Support services - students:			
Utility services	432	432	-
Supplies, material and media	5,349	5,349	-
Total support services - students	<u>5,781</u>	<u>5,781</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	33,881	33,881	-
Employee benefits	14,450	14,449	1
Staff travel	2	2	-
Total support services - instruction	<u>48,333</u>	<u>48,332</u>	<u>1</u>
District administration support services - Indirect costs	<u>7,472</u>	<u>7,472</u>	<u>-</u>
Total expenditures	<u>158,718</u>	<u>158,718</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-C Migrant Education Book Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 6,440	6,440	-
Expenditures:			
Current:			
Instruction:			
Utility services	440	171	269
Supplies, material and media	6,000	6,269	(269)
Total expenditures	6,440	6,440	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title II-A Teacher & Principal Training & Recruiting Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 46,008	46,008	-
Expenditures:			
Current:			
Support services - instruction:			
Staff travel	36,132	36,132	-
Other purchased services	7,710	7,710	-
Total support services - instruction	43,842	43,842	-
District administration support services - Indirect costs	2,166	2,166	-
Total expenditures	46,008	46,008	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Title VI-B IDEA Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 109,560	109,560	-
Expenditures:			
Current:			
Special education support services - students:			
Professional and technical services	94,902	95,391	(489)
Staff travel	9,500	9,011	489
Total special education support services - students	104,402	104,402	-
District administration support services - Indirect costs	5,158	5,158	-
Total expenditures	109,560	109,560	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

## LAKE AND PENINSULA SCHOOL DISTRICT

## Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 6,877	6,877	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	3,745	3,745	-
Employee benefits	2,808	2,808	-
Total special education support services - students	6,553	6,553	-
District administration support services - Indirect costs	324	324	-
Total expenditures	6,877	6,877	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Carl Perkins - Secondary Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 21,478	21,478	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	600	600	-
Non-certificated salaries	17,066	17,915	(849)
Employee benefits	2,801	1,952	849
Total instruction	<u>20,467</u>	<u>20,467</u>	-
District administration support services - Indirect costs	<u>1,011</u>	<u>1,011</u>	-
Total expenditures	<u>21,478</u>	<u>21,478</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Rural Education Achievement Program (REAP) Special Revenue Fund

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

Year Ended June 30, 2019

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues - Intergovernmental - federal education sources - direct	\$ <u>6,350</u>	<u>6,350</u>	<u>-</u>
Expenditures:			
Current:			
Support services - instruction - Staff travel	<u>6,350</u>	<u>6,350</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	<u>-</u>	<u><u>-</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Indian Education Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 105,714	105,714	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	27,492	27,492	-
Employee benefits	30,226	30,226	-
Staff travel	1,200	1,200	-
Student travel	37,975	37,975	-
Supplies, materials and media	3,845	3,845	-
Total instruction	<u>100,738</u>	<u>100,738</u>	-
District administration support services - Indirect costs	<u>4,976</u>	<u>4,976</u>	-
Total expenditures	<u>105,714</u>	<u>105,714</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Communities Teaching Culture Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediate agencies	\$ 128,087	128,087	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	11,836	11,836	-
Employee benefits	4,146	4,146	-
Utility services	20	20	-
Total instruction	<u>16,002</u>	<u>16,002</u>	<u>-</u>
Special education - instruction:			
Certificated salaries	1,157	1,157	-
Employee benefits	399	399	-
Total special education - instruction	<u>1,556</u>	<u>1,556</u>	<u>-</u>
Support services - students:			
Certificated salaries	65,532	65,532	-
Employee benefits	32,052	32,052	-
Staff travel	10,487	10,487	-
Supplies, material and media	429	429	-
Other	2,029	2,029	-
Total support services - students	<u>110,529</u>	<u>110,529</u>	<u>-</u>
Total expenditures	<u>128,087</u>	<u>128,087</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

## LAKE AND PENINSULA SCHOOL DISTRICT

## CHILD #1 (Cultural Heritage Improving Learning &amp; Development) Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 73,030	49,424	(23,606)
Expenditures:			
Instruction:			
Certificated salaries	6,971	6,971	-
Noncertificated salaries	26,326	2,720	23,606
Employee benefits	5,198	5,198	-
Total instruction	<u>38,495</u>	<u>14,889</u>	<u>23,606</u>
Support services - instruction:			
Certificated salaries	6,179	6,179	-
Employee benefits	3,015	3,015	-
Staff travel	25,341	25,341	-
Total support services - instruction	<u>34,535</u>	<u>34,535</u>	<u>-</u>
Total expenditures	<u>73,030</u>	<u>49,424</u>	<u>23,606</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>          </u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

CHILD #2 (Cultural Heritage Improving Learning & Development) Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through intermediary agencies	\$ 392,676	392,676	-
Expenditures:			
Instruction:			
Certificated salaries	101,685	101,685	-
Noncertificated salaries	82,194	82,194	-
Employee benefits	107,935	107,935	-
Staff travel	1,481	1,481	-
Utility services	865	865	-
Supplies, material and media	4,150	4,150	-
Total instruction	<u>298,310</u>	<u>298,310</u>	-
Support services - instruction:			
Certificated salaries	61,288	61,288	-
Employee benefits	26,369	26,369	-
Staff travel	6,709	6,709	-
Total support services - instruction	<u>94,366</u>	<u>94,366</u>	-
Total expenditures	<u>392,676</u>	<u>392,676</u>	-
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Carrs Safeway Robotics Special Revenue Fund

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

Year Ended June 30, 2019

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 5,000	5,000	-
Expenditures:			
Instruction -			
Supplies, material and media	4,600	4,600	-
Support services - instruction -			
Supplies, material and media	400	400	-
Total expenditures	5,000	5,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year			
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Student Activity Agency Fund

Schedule of Changes in Assets and Liabilities

June 30, 2019

	<u>Balance</u> <u>July 1, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>
<u>Assets</u>				
Due from School Operating Fund	\$ 256,088	111,262	(90,289)	277,061
 <u>Liabilities</u>				
Due to student groups	169,390	99,657	(68,730)	200,317
Scholarship funds	67,198	5,605	(20,059)	52,744
Housing deposits	19,500	6,000	(1,500)	24,000
	\$ 256,088	111,262	(90,289)	277,061

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of Expenditures of Federal Awards

For the Fiscal Year June 30, 2019

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education:				
Direct sources:				
Impact Aid 2017	84.041	11-AK-2016-2807	\$ 137,228	137,228
Impact Aid 2018	84.041	11-AK-2018-2807	237,670	237,670
Impact Aid 2019	84.041	11-AK-2018-2807	986,248	986,248
Total Impact Aid Cluster			<u>1,361,146</u>	<u>1,361,146</u>
Indian Education	84.060	S060A180784	105,714	105,714
Rural Education Achievement Program	84.358	S358C180010	6,350	6,350
Passed through the State of Alaska:				
Title I-A, Basic	84.010	IP19.LPSD.01	168,262	153,700
Title I-C, Migrant Education	84.011	IP19.LPSD.01	158,718	158,718
Title I-C, Migrant Education Book Program	84.011	MB19.LPSD.01	6,440	6,440
Staff Development	84.011	SD19.LPSD.01	5,000	1,852
Total Title I, Part C Cluster			<u>170,158</u>	<u>167,010</u>
Title II-A, Teacher & Principal Training & Recruiting	84.367	IP19.LPSD.01	46,008	46,008
Title IV	84.424	IP19.LPSD.01	31,597	31,597
Carl Perkins - Secondary	84.048	EK19.LPSD.01	21,478	21,478
Staff Development	84.048	SD19.LPSD.01	3,840	525
Total 84.048			<u>25,318</u>	<u>22,003</u>
Special Education Cluster:				
Title VI-B, IDEA	84.027	SE 19.LPSD.01	109,560	109,560
Preschool Disabled, IDEA, Part B	84.173	SE 19.LPSD.01	6,877	6,877
Total Special Education Cluster			<u>116,437</u>	<u>116,437</u>
Passed through other intermediary agencies:				
Communities Teaching Culture	84.356	S356A170005	128,087	128,087
Title I-A, Basic	84.010	IP19.BBSD.01	20,378	10,763
Carl Perkins - Secondary	84.048	EK19.BBSD.01	20,000	8,000
Cultural Heritage Improving Learning & Development	84.299	S299A170007	73,030	49,424
Cultural Heritage Improving Learning & Development	84.299	S299A170007-18	392,676	392,676
Total 84.299			<u>465,706</u>	<u>442,100</u>
Total U.S. Department of Education			<u>2,665,161</u>	<u>2,598,915</u>
National Endowment for the Humanities:				
Passed through other intermediary agencies -				
Artist in Schools	45.025	FY19AIS0022	295	295
U.S. Department of Agriculture - Passed through				
the State of Alaska:				
Fresh Fruit & Vegetable Program	10.582	FF19.LPSD.01	2,850	2,811
Fresh Fruit & Vegetable Program	10.582	FF19.LPSD.02	15,561	15,561
Total 10.582			<u>18,411</u>	<u>18,372</u>
National School Lunch	10.555	None	249,427	232,965
USDA Commodities	10.555	None	15,926	15,926
Total Child Nutrition Cluster			<u>265,353</u>	<u>248,891</u>
Food Distribution Admin Fee	10.560	FD19.LPSD.01	536	536
Total U.S. Department of Agriculture			<u>284,300</u>	<u>267,799</u>
U.S. Department of Health and Human Services - Passed through				
the State of Alaska:				
Staff Development	93.243	SD19.LPSD.01	766	766
Total federal financial assistance			<u>\$ 2,950,522</u>	<u>2,867,775</u>

See accompanying notes to schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Lake and Peninsula School District under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Lake and Peninsula School District has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform guidance.

**Note 3. Non-monetary Assistance**

Non-monetary assistance is reported in the schedule at fair market value of commodities received and disbursed. For the year ended June 30, 2019, the District received \$15,926 in commodities.

**Note 4. Passed Through Awards**

No amounts were passed through to subrecipients.

## LAKE AND PENINSULA SCHOOL DISTRICT

## Schedule of State Financial Assistance

For the Fiscal Year June 30, 2019

<u>Grant Title</u>	<u>Grant #</u>	<u>Total Grant Award</u>	<u>State Expenditures</u>
Alaska Department of Education and Early Development:			
* Education Foundation	None	\$ 8,905,493	8,916,430
Quality Schools	None	25,646	25,646
Broadband Assistance Grant (BAG)	None	5,048	5,048
SB142 One-time Grant	None	124,367	124,367
Youth Risk Behavior Survey	YR 19.LPSD.01	600	600
Alaska Pre-Elementary	PT 19.LPSD.01	97,397	97,397
Professional Development-Pre-K	SD19LPSD01	5,692	5,692
Pupil Transportation	None	<u>127,772</u>	<u>127,772</u>
Total Alaska Department of Education and Early Development		<u>9,292,015</u>	<u>9,302,952</u>
Alaska State Council on the Arts:			
Artist in Schools	FY19AIS0022	<u>1,948</u>	<u>1,948</u>
Alaska Department of Administration:			
On-behalf PERS	None	102,979	102,979
* On-behalf TRS	None	<u>501,931</u>	<u>501,931</u>
Total Department of Administration		<u>604,910</u>	<u>604,910</u>
Alaska Energy Authority:			
Chignik Lagoon Energy	7110048	<u>35,000</u>	<u>35,000</u>
Total State Financial Assistance		<u>\$ 9,933,873</u>	<u>9,944,810</u>

See accompanying notes to schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2019

**Note 1. Basis of Presentation**

The accompanying schedule of state financial assistance (the "Schedule") includes the state award activity of Lake and Peninsula School District under programs of the State of Alaska for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements.

**Note 3. Subrecipients**

No state funds were passed through to subrecipients.

**Note 4. Major Programs**

\* denotes a major program for compliance audit purposes.

# **COMPLIANCE REPORTS**

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

**Independent Auditor's Report**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Lake and Peninsula School District's basic financial statements, and have issued our report thereon dated October 4, 2019.

**Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska  
October 4, 2019

**Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the *Uniform Guidance***

**Independent Auditor's Report**

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

**Report on Compliance for Each Major Federal Program**

We have audited Lake and Peninsula School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Lake and Peninsula School District's major federal programs for the year ended June 30, 2019. Lake and Peninsula School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Lake and Peninsula School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lake and Peninsula School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Lake and Peninsula School District's compliance.

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

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

**Report on Internal Control over Compliance**

Management of Lake and Peninsula School District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Lake and Peninsula School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Lake and Peninsula School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Altman, Rogers & Co.*

Anchorage, Alaska  
October 4, 2019

LAKE AND PENINSULA SCHOOL DISTRICT  
 Federal Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2019

**Section I – Summary of Auditor’s Results**

Financial Statements

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

Is a going concern emphasis-of-matter paragraph included in the audit report?        Yes   X   No

Internal control over financial reporting:  
 Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported

Noncompliance material to the financial statements noted?        Yes   X   No

Federal Awards

Internal Control over major federal programs (2 CFR 200.516(a)(1)):  
 Material weakness(es) identified?        Yes   X   No  
 Significant deficiency(ies) identified?        Yes   X   None reported

Any material noncompliance with provisions of laws, regulations, contracts, or grant agreements related to a major program (2 CFR 200.516(a)(2))?        Yes   X   No

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2 CFR 200.516(a)(3) or (4)?        Yes   X   No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.041	Impact Aid

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

Auditee qualified as low-risk auditee?   X   Yes        No

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

***Section II – Financial Statement Findings***

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

***Section III – Federal Award Findings and Questioned Costs***

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

**Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance as Required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits***

**Independent Auditor's Report**

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

**Report on Compliance for Each Major State Program**

We have audited Lake and Peninsula School District's (the District) compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Lake and Peninsula School District's major state programs for the year ended June 30, 2019. Lake and Peninsula School District's major state programs are identified in the accompanying schedule of state financial assistance.

**Management's Responsibility**

Management is responsible for compliance with state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Lake and Peninsula School District's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Lake and Peninsula School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Lake and Peninsula School District's compliance.

### Opinion on Each Major State Program

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2019.

### Report on Internal Control Over Compliance

Management of Lake and Peninsula School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lake and Peninsula School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Lake and Peninsula School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.



Anchorage, Alaska  
October 4, 2019

LAKE AND PENINSULA SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:  
Material weakness(es) identified? \_\_\_\_\_ Yes X No  
Significant deficiency(ies) identified? \_\_\_\_\_ Yes X None reported

Noncompliance material to financial statements noted? \_\_\_\_\_ Yes X No

State Financial Assistance

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

Internal control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ Yes X No  
Significant deficiency(ies) identified? \_\_\_\_\_ Yes X None reported

Dollar threshold used to distinguish a state major program: \$ 200,000

**Section II – Financial Statement Findings**

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

**Section III – State Award Findings and Questioned Costs**

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

**Report on Statement of Compliance with AS 14.14.020 and Other State Requirements**

**Independent Auditor's Report**

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District as of and for the year ended June 30, 2019, and the related notes to the financial statements which collectively comprise the District's basic financial statements and have issued our report thereon dated October 4, 2019.

**Report on Statement of Compliance with AS 14.14.020**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and reasonableness of significant estimates made by management, as well as evaluating overall presentation of the financial statement.

In connection with our audit, nothing came to our attention, which caused us to believe that:

- (a) The statements of revenues and expenditures of the Special Revenue Funds do not present fairly the allowable funds expended within the limits of the project budgets.
- (b) Lake and Peninsula School District has not complied with the *Uniform Chart of Accounts* for school districts as required by the State of Alaska, Department of Education and Early Development.

Members of the School Board  
Lake and Peninsula School District

- (c) Lake and Peninsula School District has not complied with the bonding requirements of AS 14.14.020.
- (d) Lake and Peninsula School District's financial statements do not reflect the minimum accounting and reporting requirements of the Department of Education and Early Development.

However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with the foregoing requirements.

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of compliance with AS 14.14.020 and other State requirements and the results of that testing, and not to provide an opinion on compliance with AS 14.14.020 and other State requirements. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
October 4, 2019

**Report on Statement of Compliance with AS 14.17.505**

**Independent Auditor's Report**

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Lake and Peninsula School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated October 4, 2019.

**Report on Statement of Compliance with AS 14.17.505**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit in accordance with these standards includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation.

In connection with our audit, as presented in the Statement of Compliance with AS 14.17.505, nothing came to our attention that caused us to believe that the Lake and Peninsula School District had failed to comply with the accumulated fund balance restriction in AS 14.17.505 as interpreted by the State of Alaska, Department of Education and Early Development. However, it should be noted that our audit was not directed primarily toward obtaining knowledge of noncompliance with such requirements.

Members of the School Board  
Lake and Peninsula School District

**Purpose of this Report**

This report is intended solely to describe the scope of our testing of compliance with AS 14.17.505 and the results of that testing, and not to provide an opinion on compliance with AS 14.17.505. Accordingly, this communication is not suitable for any other purpose.

*Altman, Rogers & Co.*

Anchorage, Alaska  
October 4, 2019

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Compliance - AS 14.17.505

Year Ended June 30, 2019

	School Operating Fund		
	Reserved Fund Balance	Unreserved Fund Balance	Total
Encumbrances	\$ 37,466	-	37,466
Inventory	148,222	-	148,222
Prepaid items	371,723	-	371,723
Impact Aid Assistance	986,248	-	986,248
Self insurance	450,000	-	450,000
Designated for subsequent year's expenditures	-	785,004	785,004
	<u>\$ 1,993,659</u>	<u>785,004</u>	<u>2,778,663</u>

Unreserved fund balance as a percentage of current year expenditures and other uses:

$$\frac{\text{Unreserved fund balance}}{\text{Current year expenditures}} = \frac{785,004}{13,765,844} = 5.70\%$$

This Statement of Compliance is prepared in accordance with the regulations specified in AS 14.17.505 which is another basis of accounting other than generally accepted accounting principles.

**From the LPSD student handbook:**

\*Repeat violations resulting in being sent home will be reviewed by the School Board and the length of ineligibility will be determined.

**Suggested language:**

First Offense being sent home: 45 calendar days of ineligibility

Second offense being sent home: 90 calendar days of ineligibility

Third offense being sent home: 120 calendar days, 150 calendar days or suspension of all district travel through remainder of school career. Board input needed.

Fourth offense being sent home: Suspension of all district travel through remainder of school career.

## BP 3515.5 RESTRICTIONS ON SEX OFFENDERS ON CAMPUS

Prior to restricting any person accused of a sex offense from campus, the district shall verify that the person is actually listed on the Alaska Department of Public Safety Sex Offender/Child Kidnapper Registry.

Note: Alaska law does not prohibit sex offenders from entering school campuses. School districts may want to have a policy that prohibits non-parent sex offenders from coming onto school grounds and that puts reasonable procedures in place for sex offenders that are parents of students enrolled in district schools. The following policy was developed by the Kenai Peninsula Borough School District. It may be adapted or revised to reflect the needs of your district.

Recognizing that all students have the right to a public education in a safe and positive environment, the Board prohibits any sex offender from being on district property, except as authorized below. District property includes all land within the perimeter of the school site and all district buildings, structures, facilities, computer networks and systems, and school vehicles, whether owned or leased by the district, and the site of any school-sponsored activity.

(cf. [3515](#) - *School Safety and Security*)

(cf. [5030](#) - *School Discipline and Safety*)

(cf. [5137](#) - *Positive School Climate*)

Sex offenders are those convicted of a sex offense as defined in this or another state, or by federal law, and who are required to register as a sex offender under Alaska law or by court order. This policy also applies to those individuals convicted of child kidnapping who are required to register on the Alaska Department of Public Safety Sex Offender/Child Kidnapper Central Registry. This policy is not intended to impose a duty upon any district administrator or employee to review the Sex Offender/Child Kidnapper Central Registry to determine the presence of sex offenders in the community. This policy shall apply when district or school administrators are actually aware that a person in question is on the Registry.

### **Sex Offenders Who Do Not Have Children Enrolled in the District**

A sex offender or child kidnapper who does not have a child enrolled in the district is prohibited from entering district property except:

1. When he/she is a qualified voter and is coming upon district property, before or after normal school hours, solely for purpose of casting a vote;  
or
2. To attend an open meeting held outside the student instructional day.

## **Parent/Guardian Sex Offenders**

A parent/guardian sex offender or child kidnapper who has a child attending a district school is prohibited from entering district property, except in the following instances:

1. When he/she is a qualified voter and is coming upon district property, before or after normal school hours, solely for purpose of casting a vote;
2. To attend an open meeting held outside the student instructional day; or
3. With the Superintendent or school administrator's prior approval, under the procedures set forth below:
  - a. to pick up or drop off his/her own child at the school where the child is enrolled;
  - b. to attend a parent-teacher conference or other meeting with faculty or staff to discuss the child's progress or other educational needs of the child;
  - c. under other special circumstances, on a case-by-case basis, for which the school administrator has given written consent.

In no event will entrance onto district property be allowed if prohibited by court order.

### **Procedures for Prior Approval**

A parent/guardian sex offender or child kidnapper who comes onto school property to pick up or drop off his/her child(ren) needs to make specific arrangements in advance with the school administrator. These arrangements are to be approved by the Superintendent. The parent/guardian can only transport his/her own child(ren).

If a parent/guardian sex offender or child kidnapper wishes to come on to school property for another reason (e.g. parent-teacher conferences, student performances), he/she shall only do so under the following conditions:

- he/she must notify the principal of the school at least 48 hours in advance of the activity and obtain consent prior to coming onto district property;
- if consent is granted, the school administrator will assign an individual(s) to accompany the parent while on district property;
- he/she must report to the office, come only for the specific activity, cooperate with district supervision, and leave school property promptly upon the conclusion of the activity; and
- he/she must abide by all other terms and conditions of the school administration.

The school principal and/or Superintendent shall have the discretion to refuse permission if it is reasonably believed that the parent/guardian's presence on school property would be inappropriate or a danger to others, provided such permission shall not be unreasonably withheld.

At all times, the school administrator shall endeavor to protect the privacy of the offender's child.

(cf. [5021](#) - *Noncustodial Parents*)

### **Electronic Communications**

The Board prohibits electronic communications between sex offenders and students. A parent/guardian sex offender/child kidnapper may not communicate electronically with a student other than his/her own child while the student is on district property. A non-parent sex offender/child kidnapper may not communicate electronically with any student while the student is on district property. "Communicate electronically" means actual *or attempted* communication by electronic means, including, but not limited to, phone, email, text, instant messaging, social networks, web postings, web contacts, computer, fax, or photographs.

### **Student Sex Offenders**

The Superintendent or designee shall determine the appropriate placement for student sex offenders, except those identified as having a disability. When determining educational placement, including placement in an alternative educational setting, the Superintendent or designee shall consider such factors as the safety and health of other students and staff. The Superintendent or designee shall develop written procedures for managing each student sex offender in the district. The student's plan shall specify requirements for supervision and whether or not the student is permitted to attend school-sponsored or school-related activities outside of the instructional day.

If a student subject to this policy is a student with disabilities, he/she will be provided educational services in compliance with federal and state law.

### **Contractors**

Any outside contractor with whom the district contracts, and whose employees or agents may have contact with students, is prohibited from sending any employee or agent who is a sex offender/child kidnapper to any district property. The contractor shall certify in writing the contractor's knowledge and understanding of this policy.

### **Violations of this Policy**

The district will contact law enforcement when a sex offender/child kidnapper violates this policy and will immediately revoke any privileges granted to the individual under this policy.

*Legal Reference:*

ALASKA STATUTES

12.63.010-.020 *Registration of sex offenders and related requirements; Duration of sex offender or child kidnapper duty to register*

12.63.100(5) *Registration of Sex Offenders - Definitions*

*Added 2/11  
Revised 7/19*

**Association of Alaska School Boards  
9/92**

## **BP 5141.42 PROFESSIONAL BOUNDARIES OF STAFF WITH STUDENTS**

### **Purpose**

The District is committed to protecting children from inappropriate conduct by adults, including school staff and volunteers. The purpose of this policy is to provide all staff, students, volunteers and community members with information about their role in protecting children. This policy applies to all district staff and volunteers. For purposes of this policy and its administrative regulation, the terms “district staff,” “staff member(s),” and “staff” also includes volunteers.

### **General Standards**

***Maintain professional boundaries:*** The board expects all staff to maintain the highest professional standards when they interact with students. District staff are required to maintain an atmosphere conducive to learning by consistently maintaining professional boundaries with students.

The interactions and relationships between district staff and students should be based upon mutual respect and trust, an understanding of the appropriate boundaries between adults and students in and outside of the educational setting, and consistency with the district’s educational mission.

District staff will not intrude on a student’s physical and/or emotional boundaries unless the intrusion is necessary to serve a bona fide health, safety, or educational purpose. An educational purpose is one that relates to the staff member’s duties as an educator. Additionally, staff members are expected to avoid any appearance of impropriety in their conduct when interacting with students.

***Report violations of professional boundaries:*** Whenever a staff member observes another staff member engaging in inappropriate boundary invasions with a student, they must report what they have observed to administration. ***When in doubt, report it out.***

***Preexisting, outside relationships with students:*** The board recognizes that staff may have familial and pre-existing social relationships with parents/guardians/caretakers of students and students. This could create dual relationships with students. Staff members should use sound professional judgment when they have a dual relationship with students to avoid violating this policy. In all such relationships staff should avoid any appearance of impropriety with any student and any appearance of favoritism toward any student.

Staff members shall pro-actively discuss dual relationship circumstances with their building administrator or supervisor. Regardless of any preexisting relationship with students outside of work, when on the job as an educator, staff shall abide by this policy and its accompanying administrative regulations.

**Use of technology:** The board supports the use of technology to communicate for educational purposes. However, unless the student is the staff member's own child, staff are prohibited from communicating privately with students on-line or from engaging in any conduct on social networking websites that violates the law, district policies or procedures, or other generally recognized professional standards.

Staff whose conduct violates this policy may face disciplinary and/or termination consistent with the district's policies and procedures, acceptable use agreement, and collective bargaining agreements, as applicable.

**Training:** The Superintendent or Superintendent's designee will develop staff training relating to this policy, including protocols for reporting and investigating allegations and develop procedures and training to accompany this policy.

*(cf. 4131 – Staff development)*

*(cf. 5131.43 – Harassment, intimidation and bullying)*

*(cf. 5137 – Positive school climate)*

*(cf. 5141.4 – Child abuse and neglect)*

*(cf. 6161.4 – Internet)*

*cf. 6161.5 – Web sites)*

#### ALASKA STATUTES

11.61.120 *Harassment in the second degree*

14.08.111 *Duties*

14.14.090 *Duties of School Boards*

14.30.355 *Sexual abuse and sexual assault awareness and prevention*

14.30.360 *Curriculum (health and safety education)*

14.33.200 *Harassment, intimidation and bullying*

14.33.210 *Reporting of incidents of harassment, intimidation and bullying*

14.33.220 *Reporting no reprisals*

14.33.240 *Immunity from suit*

14.33.250 *Definitions*

47.14.300 *Multidisciplinary Child protection teams*

47.17.010 *Child protection*

47.17.020 *Persons required to report*

47.17.022 *Training*

## **AR 5141.42 PROFESSIONAL BOUNDARIES OF STAFF WITH STUDENTS**

### **Boundary Invasions**

School employees and volunteers are professionally and ethically obligated to maintain professional boundaries with students when working in an educator's professional role. Staff is defined as school employees and volunteers. In any staff-student relationship, staff is expected to maintain professional boundaries with students and avoid any boundary invasion which does not have a legitimate health, safety, or educational reason.

Schools must pay attention to boundary invasions and unprofessionalism because inappropriate boundary invasions by staff can morph into sexual grooming of students. If there is no legitimate health, safety, or educational reason for such boundary invasions, such boundary invasions are unwise and prohibited. Curtailing inappropriate boundary invasions reduces the opportunity for sexual grooming.

### **Inappropriate Boundary Invasion Examples**

Examples of possible inappropriate boundary invasions by staff members include, but are not limited to, the following:

#### ***Taking an undue interest in a Particular Student:***

1. Having a "special friend or a "special relationship" with a particular student.
2. Favoring certain students by giving them special privileges.
3. Favoring certain students, inviting them to come to the classroom at non-class times.
4. Getting a particular student out of class to visit the teacher during the teacher's prep period.
5. Engaging in peer-like behavior with students including rough-housing.

#### ***Using poor judgment in relation to a particular student:***

6. Allowing a particular student to get away with inappropriate behavior.
7. Being alone with the student behind closed doors at school.
8. Giving gifts or money to the student.
9. Being overly "touchy" with certain students.
10. Touching students for no educational or health reason.
11. Giving students rides in the educator's personal vehicle, especially alone.
12. Frequent electronic communication or phone contacts with a particular student.

#### ***Becoming involved in the student's private life:***

13. Talking to the student about the educator's personal problems.
14. Talking to the student about the student's personal problems to the extent that the adult becomes a confidant of the student when it is not the adult's job role to do so.
15. Initiating or extending contact with students beyond the school day in a private or non-group setting.

16. Taking a particular student on personal outings, away from protective adults.
17. Using email, text-messaging, instant messaging, or social networking to discuss personal topics or interests with students.

***Not respecting normal boundaries:***

18. Invading the student's physical privacy\_ (*i.e.*, walking in on the student in the bathroom).
19. Inviting students to the educator's home.
20. Visiting the student's home.
21. Asking the student to keep certain things secret from his/her parents.

***Sexually related conduct:***

22. Engaging in sex talk with students (sexual innuendo, sexual banter, or sexual jokes).
23. Talking with a student about sexual topics that are not related to a specific curriculum.
24. Showing pornography to the student.
25. Hugging, kissing, or other affectionate physical contact with a student.

**Reporting Violations and Administrative Follow Up**

***Reporting:*** Staff members must promptly report to the principal or administrative supervisor of any employee or volunteer suspected of engaging in inappropriate boundary invasions they become aware. Do not inform the employee or volunteer suspected of engaging in appropriate boundary invasions that a report has been made.

Students and their parents/guardians are strongly encouraged to notify the principal (or other administrator) if they believe a staff member may be engaging in conduct that violates this policy or procedure.

***Administrative Follow Up:*** The administrator to whom a boundary invasion concern is initially reported must document the concern and promptly provide a copy of that documentation to the Superintendent or Superintendent's designee. The Superintendent or Superintendent's designee shall see to it that (a) the alleged conduct is investigated, (b) any students involved are protected, (c) parents are informed, (d) where appropriate Office of Children's Services (OCS) and/or law enforcement are contacted, and (e) where appropriate, remedial and/or disciplinary action is taken.

**Reporting Sexual Abuse**

A.S. 47.17.020 and Board Policy require that persons who are mandatory reporters who, in the performance of their occupational duties have reasonable cause to suspect that a child has suffered harm as a result of **child abuse** or **neglect**, shall immediately report the harm to OCS or to a peace officer if OCS cannot be reached and immediate action is necessary for the well-being of the child. If there is reasonable cause to suspect sexual abuse, a report must be promptly made to OCS.

Any situation where a school employee or volunteer is believed to have engaged in sexual abuse of a student should also be reported to law enforcement.

**Disciplinary Action**

Staff violations of this policy may result in disciplinary action up to and including dismissal.

**Training**

Staff (including volunteers) will receive training on professional boundaries, inappropriate boundary invasions, and the relationship of inappropriate boundary invasions to sexual grooming. Such training shall take place at least every three years. All new employees and volunteers will receive such training within three months of employment or service. Such training will cover the information included in the training handout, E 5141.42-1, "School Guidelines for Preventing Sexual Abuse Against Students."

**Dissemination of Policy and Reporting Protocols**

This policy and procedure will be included on the district website and in all employee, student, and volunteer handbooks.

## E 5141.42-2 ADMINISTRATIVE RESPONSE CHECKLIST

This checklist identifies proactive, best practices and subjects to consider in addressing situations in which a school employee has been accused of inappropriate boundaries or sexual misconduct involving a student.

**Overall duties:** A school district has three duties in relation to allegations of such misconduct. First, **protect any students** involved. Second, **investigate** the allegations. And third, **take action** after the investigation where appropriate. There may be many moving parts to the school district's response to the allegations. It is best that district administration is guided through the process by an attorney with an understanding of how school districts should respond to such situations.

**The size of the problem:** There are big problems and little problems with employees ignoring professional boundaries. Be cautious. What looks like a little problem may be the tip of the iceberg of an even bigger problem. There may be a pattern of other boundary invasions that school employees are not aware of.

When there are allegations of something that appears minor, it may be appropriate to have site administration do any investigation. It may also be appropriate to forego placing the employee in question on administrative leave. Outside help may be called in at any point. If it becomes apparent that the problem is a bigger problem, District Office should be consulted.

The checklist below may assist in determining whether the problem is a big problem or little problem in consultation with an attorney, superintendent, insurance person, and site administrator.

### First Day Checklist

1. **First notice:** When a site or District Office administrator hears of an allegation that an employee has engaged in inappropriate boundary invasions or sexual misconduct with a student that administrator should promptly do the following:
  - a. Do not immediately investigate. Others will do that. **Obtain specific information about what is alleged from the person making the initial report** when that person makes the initial report. (Write down the information.)
  - b. Do not immediately inform the employee whose conduct is in question. Others will do that.
  - c. Without delay, **report the allegations to the Superintendent or designee.**

- d. Other than meeting mandatory reporting duties, administrator reporting the situation should **hold off doing** anything after this, unless instructed, other than **seeing to it that the student is protected**. There may be other steps site administration is asked to take, like taking part in placing an employee on administrative leave.
2. **Mandatory reporting and discussion with law enforcement** has either occurred or occurs. (A.S. 47.17.020 and Board Policy 5141.4) When appropriate make a report to Office of Children’s Services (OCS) and/or law enforcement. If sexual misconduct involving touching is alleged, law enforcement should be called. Document these conversations.
  - Inform law enforcement that the employee will be placed on administrative leave by the end of the day, if that is to occur. They may want to speak with the employee first.
  - Also let law enforcement know you need to report to the parent. They may ask you to hold off to allow them to make the contact.
3. **Contact insurance.** Many insurers will want to take part in any investigation and in some circumstances will pay for the investigation.
4. **Contact legal counsel.** This may be a person insurance puts you in contact with.
5. **Teleconference call to plan response:** This call would include the attorney who will be guiding the school district through the process, the Superintendent, possibly the insurance person, and the administrator who received the initial notice of the allegations. The purpose is to plan the school district’s response to the allegations and assure that each person knows their role. Depending on the situation, the following items might be discussed:
  - a. Discuss **investigation**:
    - 1) Identify who will investigate. With big problems and potential big problems, an outside investigator is preferred where feasible.
    - 2) Preliminarily, identify people who should be interviewed.
    - 3) Gather records for the investigator to review including board policies and procedures, professional boundaries training records for the employee, site administrator’s notes of the initial report, and the personnel file of the employee in question, including any prior discipline.
  - b. Review the collective bargaining agreement governing employment of each employee whose conduct is at issue to determine whether there are any applicable requirements.

- c. Determine whether the employee will be placed on **administrative leave**. If it seems that you are dealing with sexual misconduct or a pattern of inappropriate boundary invasions, administrative leave may be warranted. If it seems you are dealing with a minor, isolated incident, it may be a little problem that you are dealing with.
  - 1) When placing an employee on administrative leave, **secure the employee's work-space and district technology** simultaneously with placing the employee on leave. Lock the employee out of the district's email system. Isolate and preserve any school computers the employee uses.
- d. **Mandatory reporting:** Verify that OCS and/law enforcement have been notified where such notification is appropriate.
- e. **Inform the parent:** Determine who will **contact the parent or parents** and when that will happen.
  - 1) If the parent is unaware of the situation, it should be done immediately. If the parent is aware of the situation, someone should be reporting back to the parent to inform them of the process that is being followed so the parent knows what to expect.
  - 2) In addition to informing the parent of the allegations, inform the parent of what measures are being taken to protect the child.
  - 3) In situations where sexual misconduct may have occurred, the superintendent and site principal should meet with the parent to go through what is known, what is being done, and to answer any questions the parent may have. As part of this discussion, let the parent know that the District would pay for **psychological counseling** for the child up to a certain dollar amount if counseling is something the parent wishes to pursue. Also inform the parents that the results of the investigation will be provided to them. (Document this in a confirming letter to the parent.)
- f. Prepare to respond to any media inquiries.
- g. Discuss response to staff or community questions which may arise.

## 6. Contact the parent.

## 7. Administrative leave



## **E 5141.42-1 SCHOOL EMPLOYEE TRAINING HANDOUT**

### **School Guidelines for Preventing Sexual Abuse against Students<sup>1</sup>**

#### **I. Introduction**

These guidelines are aimed at assisting school employees in protecting students from sexual misconduct by other school employees. The key to prevention is for each employee to report behaviors which put students at risk for sexual misconduct. The principles identified in this handout are based on what sex offender treatment providers identify as the most effective way of protecting students from sexual abuse in the schools: (1) being able to identify “risk behaviors,” (2) reporting such “risk behaviors” to administration, and (3) follow-up by administration.

Sexual abuse of students by a small number of school employees causes disproportionate harm to children, families, schools, and the public’s perceptions of and confidence in public education. It is every educator’s responsibility to understand how offenders typically engage in sexual misconduct in schools and to know what to report and to whom reports should be made regarding conduct that constitutes “risk behaviors.”

The purposes of these Guidelines are:

- (1) To inform school employees about how sexual offenders prey on children so that with timely reporting, such misconduct may be prevented in our schools;
- (2) To provide a checklist of “risk behaviors” which may be sexual grooming and need to be reported; and
- (3) To provide additional Guidelines for practices that will protect students from sexual abuse by providing educators the tools to stop potential grooming behaviors.

#### **II. Basic Principles**

##### **Professionalism is the Best Protection**

While educators need to establish good relationships with students in order to teach them, educators must not rely upon students to meet their own social needs. If an educator relies on a student to meet the educator’s social needs, their relationship is not a professional relationship. Nor is it a true friendship since

educator-student relationship is by its very nature, not an equal or even relationship.

The relationship between educator and student is a relationship of trust where the educator has power over the student, making it inappropriate and unprofessional for the educator to try and meet his/her social needs through that relationship. While good relationships with students are very important for the education process that does not mean that the educator may become personal friends with his/her students. Failure to follow this basic principle of professionalism can result in an educator fitting the profile of someone attempting to engage in sexual misconduct with students, even if that is not the educator's intent.

At the same time, a sound and trusting relationship with students is often necessary to advance educational goals. To strike an appropriate balance an educator must consider whether s/he is attempting to have personal needs met through the relationship, or to have a peer-to-peer or "special relationship" with a student. The educator is the adult and is responsible for establishing professional boundaries.

Even in small villages where everyone knows everyone and school employees may be related to some of their students, these principles of professional relationships with students apply whenever educators are on the job.

### **"Grabbers" and "Groomers"**

Sexual predator experts have identified two types of sexual predators of children based on their basic approach —"grabbers" and "groomers." (Carla van Dam, Ph.D., *Identifying Child Molesters* (2001).), In schools, "grabbers" usually victimize young children. Although "groomers" may also be involved with young children, nearly all offenders in schools who victimize teens youth are groomers.

What social scientists tell us about sexual grooming reveals that **other educators are the key to stopping sexual misconduct against students.**

Unless a child reports misconduct, it is easier to notice risk behaviors which might be sexual grooming than it is to see signs that a student is being molested by a "grabber." These guidelines address preventing sexual grooming by preventing inappropriate boundary invasion risk behaviors.

### **Dealing with Groomers**

**How sexual grooming works:** Grooming is the process by which much of the serious sexual misconduct against children occurs in schools. An adult befriends a child, creating a connection with the child, a special relationship, lowering the

child's natural inhibitions in order to eventually take advantage of the child sexually. In the education context, sexual abusers often target students who are passive or needy and then engage in personal boundary invasion behaviors that are increasingly invasive of the child's boundaries. The child gets used to the boundary invasions and their increasing intrusiveness, and starts to accept them as normal. Eventually, when the student's inhibitions are down, sexual misconduct may occur. Commonly the child may even blame him/herself for what happened.

**Student victim profile:** Students who become victims are often in special need of adult attention, and at first may find the special relationship with the educator to be grounding and centering. They end up trusting the educator, feel that they are personal friends with the educator, allow the boundary invasions because they are friends, and then if something inappropriate happens, may end up blaming themselves. The victim can also be a relative of the abuser or a friend of the abuser's children.

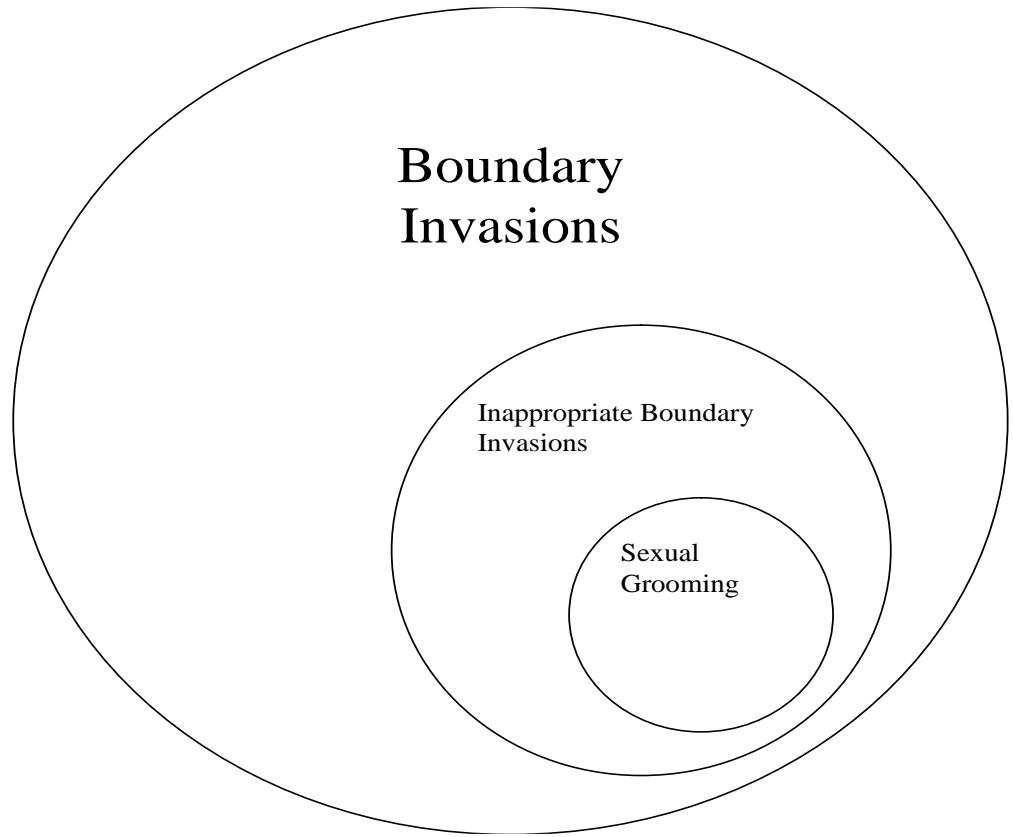
### **Principles Which Are the Key to How Educators Can Stop Sexual Grooming and Thereby Most Sexual Molestations**

1. Sexual molesters may victimize children either by "grabbing" or "grooming" children. (Carla van Dam, Ph.D., *Identifying Child Molesters* (2001).)
2. The majority of educators who sexually molest students accomplish their molestations through the sexual grooming process.
3. Sexual grooming of students begins with and is accomplished by a process of increasingly invasive ***inappropriate boundary invasions***.

#### ***Therefore:***

4. If we ***stop inappropriate boundary invasions***, we can prevent most molestations by educators.

**Venn Diagram Showing Relationship of Grooming to Boundary Invasions**



## Definitions

***Inappropriate:*** “Inappropriate” in conjunction with “inappropriate boundary invasions” means conduct which under the totality of the circumstances does not have valid and bona fide educational, health, or safety reasons.

***Boundary invasions:*** Boundary invasions are situations where the educator does not respect the student’s personal physical and psychological boundaries. In predatory situations, the boundary invasions become increasingly invasive, with the student becoming used to the invasions and allowing increasing invasions to occur. Not all boundary invasions are inappropriate, and not all inappropriate boundary invasions result in sexual misconduct with students.<sup>2</sup> However, inappropriate

1. Being alone with the student behind closed doors at school.
2. Giving gifts or money to the student.
3. Being overly “touchy” with certain students.
4. Touching students for no educational or health reason.
5. Giving students rides in the educator’s personal vehicle, especially alone.
6. Frequent electronic communication or phone contacts with a particular student.

### **Becoming Involved in the Student’s Private Life:**

7. Talking to the student about the educator’s personal problems.
8. Talking to the student about the student’s personal problems to the extent that the adult becomes a confidant of the student when it is not the adult’s job role to do so.
9. Initiating or extending contact with students beyond the school day in a private or non-group setting.
10. Taking a particular student on personal outings, away from protective adults.
11. Using e-mail, text-messaging, instant messaging, or social networking to discuss personal topics or interests with students.

### **Not Respecting Normal Boundaries:**

18. Invading the student's physical privacy (e.g., walking in on the student in the bathroom).
19. Inviting students to the educator’s home.
20. Visiting the student’s home.
21. Asking the student to keep certain things secret from his/her parents.

### **Sexually Related Conduct:**

22. Engaging in sex talk with students (sexual innuendo, sexual banter, or sexual jokes).
23. Talking with a student about sexual topics that are not related to a specific curriculum.
24. Showing pornography to the student.
25. Hugging, kissing, touching, or other affectionate physical contact with a student.

Boundary invasions are something which other adults may become aware of. Since inappropriate boundary invasions may be the only clue by which other adults could detect that an educator-student relationship may be headed in the wrong direction, it is important for educators to avoid inappropriate boundary invasions and for administration to address them promptly with the educator when they occur.

Whether boundary invasion behaviors have “questionable educational benefit” can be determined by examining the relationship established by the educator with the student to see whether that relationship moved from being professional to becoming personal.

Possible “inappropriate boundary invasion” (*i.e.*, “risk behaviors,” are behaviors which show that a risky relationship is being established and may include:

### **Inappropriate Boundary Invasions**

The following are “risk behaviors” which might be sexual grooming.

#### **Taking an Undue Interest in a Particular Student:**

1. Having a “special” friend or a “special relationship” with a particular student.
2. Favoring certain students by giving them special privileges.
3. Favoring certain students, inviting them to come to the classroom at non-class times.
4. Getting a particular student out of class to visit the teacher during the teacher’s prep period.
5. Engaging in peer-like behavior with students including rough-housing.

#### **Using Poor Judgment in Relation to a Particular Student:**

6. Allowing a particular student to get away with inappropriate behavior.
7. Being alone with the student behind closed doors at school.
8. Giving gifts or money to the student.
9. Being overly “touchy” with certain students.
10. Touching students for no educational or health reason.
11. Giving students rides in the educator’s personal vehicle, especially alone.
12. Frequent electronic communication or phone contacts with a particular student.

#### **Becoming Involved in the Student’s Private Life:**

13. Talking to the student about the educator’s personal problems.
14. Talking to the student about the student’s personal problems to the extent that the adult becomes a confidant of the student when it is not the adult’s job role to do so.

15. Initiating or extending contact with students beyond the school day in a private or non-group setting.
16. Taking a particular student on personal outings, away from protective adults.
17. Using e-mail, text-messaging, instant messaging, or social networking to discuss personal topics or interests with students.

**Not Respecting Normal Boundaries:**

18. Invading the student's physical privacy (*e.g.*, walking in on the student in the bathroom).
19. Inviting students to the educator's home.
20. Visiting the student's home.
21. Asking the student to keep certain things secret from his/her parents.

**Sexually Related Conduct:**

22. Engaging in sex talk with students (sexual innuendo, sexual banter, or sexual jokes).
23. Talking with a student about sexual topics that are not related to a specific curriculum.
24. Showing pornography to the student.
25. Hugging, kissing, touching, or other affectionate physical contact with a student.
- 26.

**Small Communities**

In small communities it is more likely that people working in the schools will already know students before they become students. Children in the community may be friends of the family or part of the educator's extended family. The child may be the educator's babysitter, someone who is hired to do chores, and someone often seen at community events. The educator may belong to the same community organizations as the child, be an elder, the child's uncle, aunt, cousin, or best friend's parent.

These Guidelines recognize the realities of small communities where everyone knows everyone and people who grew up in the community have close ties and blood relationships with a large segment of the community.

The additional guidance for small communities is:

- 1) Even if the child is a relative, professional boundaries are to be observed at school or when the educator is on the job (in his/her role as an educator).
- 2) If students come to the educator's home, it should be to visit the educator's children, not the educator, unless the visit is arranged by the parent (*e.g.*, the child might be staying with the educator and his/her family while the parent is in the hospital).

- 3) The parent of the child visiting the educator's home should be aware that the child is there. If there is any ambiguity about whether the parent of the visiting child knows where that child is, it is up to the educator to so inform the parent.
- 4) If children visit the educator's home on more than an occasional basis, the educator should inform the school principal and explain the circumstances.
- 5) Regardless of contacts outside of school, it is still inappropriate for the educator to engage in a peer-to-peer behaviors with a student unless the educator is the child's parent.

### **III. Additional Guidelines**

#### **In addition to avoiding inappropriate boundary invasions with students at school:**

1. Classroom doors should have windows.
2. Windows should not be covered except in school lockdown situations.
3. Educators should not be meeting in private with students to "mentor" or "counsel" the student unless that is the educator's official role in the school.
4. If a student needs counseling, non-counselor educators should send the student to the counselor or person whose role it would be to help the child. If there is no such person, then administration should consult with the District Office.
5. When an educator meets alone with a student, the door should be open unless it is a counselor or administrator meeting with a student. The counselor's or administrator's door should have a window on it which is not covered.
6. When dealing with a child's toileting accident, two adults should assist the child.
7. Do not initiate hugs with students.

8. *The following forms of behavior are not appropriate and should be reported immediately to administration:*

- a. Private text-messaging, social media contacts, other private electronic communication, or phone calls, unless the child is an immediate family member;
- b. full frontal hugs, lengthy hugs;
- c. kisses;
- d. holding children over three years old on the lap;
- e. touching any child anywhere below the waist [except for toileting or diapering with younger children, helping younger children with their footwear, or in organized games like softball where one might tag the other person out].
- f. showing inappropriate affection;
- g. occupying a bed with a child or youth;
- h. being in the same hotel room with a student other than an immediate family member;
- i. touching knees or legs of children or youth;
- j. wrestling with children or youth, unless coaching wrestling;
- k. tickling children or youth;
- l. piggyback rides;
- m. massages, shoulder rubs, neck rubs, etc.;
- n. comments or compliments relating to a youth's body;
- o. snapping bras, giving wedgies, or similar touch on underwear;
- p. giving gifts or money to individual children or youth;
- q. Visits to the child's home to visit the child or visits by the child to the educator's home to visit the educator.

9. Coaching:

When coaching sports, it is occasionally necessary for a coach to touch a player to demonstrate various positions or moves. Coaches should discuss this necessity with players and their parents at the beginning of the year/season, and explain that anyone uncomfortable with that should let him/her know privately, or inform another adult who can inform the coach. Students' privacy should be protected.

Opposite gender wrestling coaches should not be demonstrating holds on

- a. opposite gender wrestlers unless to demonstrate wrestling moves, and only when there has been a meeting at the beginning of the year with parents where the wrestler and parents agree whom the child would feel comfortable doing the demonstrating. Parents should be allowed to attend wrestling practices if they wish.

- b. In track, if there is a need to have a runner lift his or her hips in the starting blocks, this can be accomplished without touching by using a cell phone (preferably the student's) to show the deficiency in the position. A side view would be used.
- c. In basketball, an opposite gender coach should discuss with opposite gender players that s/he may need to touch them in demonstrating various moves in the game and that anyone uncomfortable with that should let him/her know privately, or inform another adult who can inform the coach. The student's privacy should be protected.
- d. If there is touching involved in coaching other sports, similar principles should be applied.
- e. If possible, having two coaches at practices is desirable.
- f. If there is touching involved in coaching other sports, similar principles should be applied.
- g. If possible, having two coaches at practices is desirable.

#### **IV. What Should Happen**

When you are aware of inappropriate boundary invasions by another educator, Board Policy 5141.42 and professional ethics require you to report the matter to administration. What administration does next will depend on the situation, though the first step is to contact the District Office for guidance. If the boundary invasions are inappropriate, reminding the employee of appropriate professional boundaries and/or verbal or written reprimands may occur. In situations where an employee continues to engage in inappropriate boundary invasions, progressive discipline up to and including termination may be warranted. In situations where sexual abuse may have occurred, law enforcement and Office of Children's Services (OCS) will be contacted; a full investigation should be conducted; and depending on the results of the investigation, the employee could be terminated. In situations involving sexual abuse of a student, loss of credentialing, and possible criminal conviction could also result.

In any case involving suspected abuse, mandatory child abuse reporting obligations must be met.

#### **Staff Member Duties**

The staff member's role in preventing sexual abuse of students is two-fold: first, to avoid engaging in risk behaviors which could be mistaken for boundary

invasion or grooming behaviors; and second, to report situations where such behaviors by other employees take place.

1. Do not engage in inappropriate boundary invasion behaviors described above or behaviors like them. Keep your interactions with students at school and at school related events on a professional level.
2. Refer students who need emotional or other support to appropriately trained staff such as counselors or school psychologists. In small or remote communities, where appropriately trained staff may not be available, consult with District Office leadership for workable alternatives. Staff can be caring while maintaining an appropriate level of professional decorum.
2. *Report the Boundary Invasion:* If a staff member observes any adult engaging in the behaviors described above with students, or other behaviors which raise concerns, the staff member must:
  - a. **WHEN IN DOUBT, REPORT IT OUT!** Inform your principal or the appropriate person at the District Office at your earliest opportunity.<sup>3</sup> Do not wait or mull things over or attempt to determine for yourself whether the behavior you have observed has a plausible, innocent explanation. You may not be aware of or understand the entire situation, and allowing the conduct to continue could be harmful for both the staff member and students.
  - b. DO NOT confront or discuss the matter with the adult.
  - c. Do not inform the person of your concern, unless it is a situation where immediate intervention is necessary to protect a child.
  - d. **Maintain confidentiality.** Failure to do so may impede official investigations, foster untrue rumors, or violate privacy. You owe a legal duty of confidentiality to students on matters which a reasonable person would want to remain confidential.
  - e. Follow rules for mandatory reporting of child abuse and/or sexual abuse to law enforcement and/or Office of Children’s Services.
  - f. Document who you notified, where and when and what you reported for your own records.

### What if the Person Is a Friend?

If the person engaging in the boundary invasion or misconduct is your friend, it is still necessary to report the conduct to administration in order to protect students, yourself, and your friend. Sometimes an employee ends up getting too close to a student without originally intending anything sexual. Eventually an opportunity may present itself for something unprofessional to occur, and the employee may make a career-ending mistake which harms the student, the student's family, the employee's family, and the employee. Reporting boundary invasions to administration early on helps to prevent such problems from developing.

