

THE LAKE AND PENINSULA SCHOOL DISTRICT
Regular Meeting AGENDA
December 12, 2023, 10:00 AM

Agenda

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19. ADJOURNMENT	



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THE LAKE AND PENINSULA SCHOOL DISTRICT

101 Jensen Drive
King Salmon, AK 99613
907-313-3841

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



OATH OF OFFICE SCHOOL BOARD MEMBER

I, Amber Christensen-Fox, 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.

Amber Christensen-Fox,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2023.

Notary in and for the State of Alaska

Commission expires

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



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OATH OF OFFICE SCHOOL BOARD MEMBER

I, Beth 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.

Beth Hill,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2023.

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OATH OF OFFICE SCHOOL BOARD MEMBER

I, Sarah Armstrong, 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.

Sarah Armstrong,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2023.

Notary in and for the State of Alaska

Commission expires

Chignik Bay • Chignik Lagoon • Chignik Lake • Igiugig • Kokhanok • Levelock
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December 12, 2023
School Board Meeting

PAYROLL

CHECK REGISTERS

11/10/2023 – 12/08/2023

41925 - 41940

GENERAL

CHECK REGISTERS

11/09/2023 – 12/08/2023

101742 – 101819

PAYROLL & GENERAL

Direct Deposits & Vendor Payments

11/02/2023 – 12/08/202

Vouchers 1126-1165

Site Report – Igiugig – November, 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Stephanie Canning, Headteacher

Outstanding Activities and Events





Our volleyball students took off to Newhalen to participate in Districts. We are so proud of them! We held a pep rally and spirit week the week before to get them hyped and excited for their games. Morning meetings

have been filled with fun, laughter, and community. The activities are centered around building a community of learners and friends. AlexAnna has even come to morning meetings to discuss Yup'ik values with the students. We celebrated our first students of the month and employee of the month. Congratulations to Katia Gregory, Linda Hobson, Teagan Wassillie, and Tony Wassillie! We congratulated them with a special potluck on the 30th.

Personnel

Thanks to Tate Gooden for stepping in to fill the secondary generalist position until winter break. We appreciate you. All classified positions are still filled :) along with substitutes for said positions.

Standards-Based System/Curriculum Progress





Students have started their Yup'ik lessons again. Each class takes Yup'ik language lessons 4 times a week, Monday-Thursday, and Dancing on Fridays. Students are engaged and growing with science lessons that get their curiosity going. Lego robotics has also started, providing a much-needed dose of engineering. Students in lower elementary finished their animal writing projects which they shared with families and the community. They also worked together with their families to complete their timeline projects.

Technology Insights

All technology is running well and up to date.

Facility Update

Facilities are up to date. More often occurring community power outages have led to the more frequent use of the generator, which is holding up well.

LSAC Activity

LSAC held its most recent meeting on November 30. Those minutes are not approved yet but minutes from November 2 have been submitted.

Volunteer Report

Thanks to all parents, community members, and stakeholders who constantly help us out at the school. From freight pick-ups to gingerbread cookie deliveries, you are amazing.

Professional Development

Ms. Cruz attended an Alaska Reads Act pd in Nondolton this month and continues to work with UAA to perform an audit on the culturally responsive certification program. Ms Canning continues to pursue her master's in educational administration.

Pupil % Attendance K-12

Attendance remains strong, with almost 100% daily attendance.

Student and Staff Safety

Students have been meeting with behavior health specialist Stephanie Hruska, monthly to discuss important SEL lessons. As winter is hitting our region, students and staff are reminded of winter safety.

Subsistence Calendar

The Subsistence calendar has received no negative comments from the community.

Other



Site Report – Kokhanok – November 2023

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

From: Rob Fagerquist, Principal

Outstanding Activities and Events

Our volleyball team enjoyed trips to Port Alsworth and Newhalen for meets. We had nine student-athletes on our team; our A squad took 2nd place overall - thanks, Coach Nick, for all your hard work. CTE week 2 was a success. Honey Roehl and Josh Newyaka represented us at NCCER training and Digital Storytelling, respectively. We hosted a Thanksgiving potluck, inviting the community and showing them our appreciation for all their support. The event was designed and paid for by our student government. We continue with our Yupik Word of the Week competition and have quite a few words in our vocabulary by now. Ms. Krista's Kindergarten class can count to 16 in Yupik. Mr. Jon taught his class about Newton's Laws of Motion by sledding down the snowy hill behind the school.

Personnel

No changes to personnel this month. All is well.

Standards Based System/Curriculum Progress

We are working to close out the first half of the year on time with our standards progress. By and large, we are meeting our goals. The pressure is still on the K-3 cohort to remain aligned to the AK Reads requirements. Although it is still quite stressful, our excellent teachers, Marina McGourty and Krista Hobson, are figuring it out and making it work.

Technology Insights

The Internet is holding steady. We received a couple of replacement laptops for students whose laptops were failing after years of wear and tear.

Facility Update

As mentioned, we had a community event at the school. Students and staff did a great job setting it up and cleaning everything after the potluck. Otherwise, the facility is in good working order.

LSAC Activity

This month the LSAC welcomed one new member, Krystle Hanson, who was elected to one of our open seats. We still have one more vacancy to fill as well as the alternate seat. LSAC met this month and discussed upcoming events and added suggestions.

Volunteer Report

Tina Mann has been coming in to do crafts with all of our students. We've learned to bead, and make pictographs, fur earrings, and medicine bags, to name a few. Dena Drake is teaching traditional fish skin tanning to middle/high school students. Colter Barnes donated the fish skins. Our teachers, Krista and McKenna, will be hosting crafting nights over the winter break.

Professional Development

Marina and Krista to Nondalton. Lesa Meath, of the Alaska Statewide Mentor Program visited us during the week of November the 13th. She is helping our four 1st and 2nd year teachers find their potential and hone their craft, and is doing a great job providing much-desired input and perspective. Many thanks, Lesa.

Pupil % Attendance K-12

Attendance is good. We had an influenza outbreak in Kokhanok, as well as a lot of travel (volleyball and CTE), which brought down our daily head count, but we are back on track and moving forward.

Student and Staff Safety

All is well, nothing to report, thankfully.

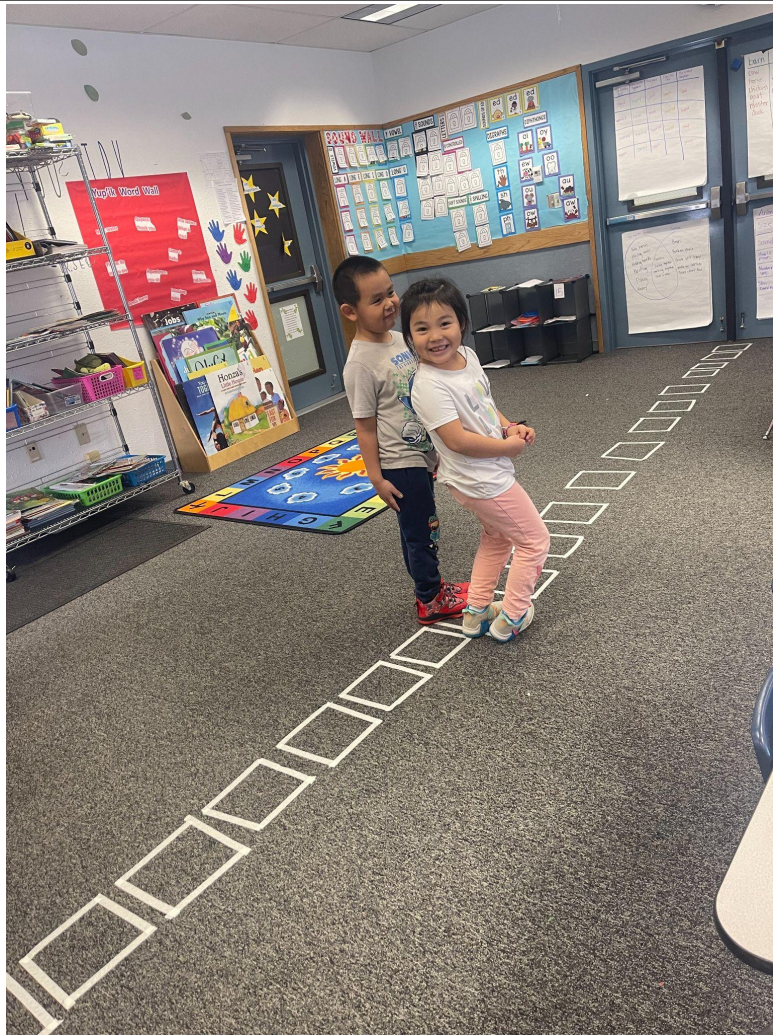
Subsistence Calendar

We are doing the best we can to keep on track with the tight schedule, and as always the Kokhanok team is consistently going above and beyond the call of duty.

Other



Morning activities. Learning to sort by height.



Learning to count in Ms. Krista's classroom



Brandon and Steve enjoying the puppet show



Tina Mann teaching us to paint cookie ornaments



Dena Drake is showing the middle and high schoolers how to tan fish skins in the traditional way.

Kindergarten Bulletin



Hi Kindergarten Families,

November flew by! The Kindergarteners did well with the transition of extending the school day. We now have more time for Reading interventions. We have stepped into Battle of the Books mode for the competition in January. Quayna to the KVC for purchasing a set of Battle Books for each student in the school!

Our class made a permanent Puppet Theater in our class, which is a part of our Learning Centers. They enjoy making puppet shows of books we've read.

This month in math we:

- Learned about and made graphs.
- Identifying numbers after 10
- The attributes of shapes

Our class favorite math game this month was Number Squeeze

This month in reading we:

- Learned the sounds for the letters A, H, I, R, N
- Wrapped up Reading Unit 3: How are Animals Different?
- Started Reading Unit 4: How are plants alike and different?

High Frequency words:

a	my
see	the
look	is
at	am
this	like



Yup'ik words from the month: Amci: Hurry, Taqyuq: salt
Yup'ik Numbers from the month: Qulapingyun 13, Qulacetaman 14, Qulattalliman 15



Upcoming events:
December 15th- Christmas Program
December 19th- Half day of school and Christmas break starts





OCTOBER NEWS LETTER

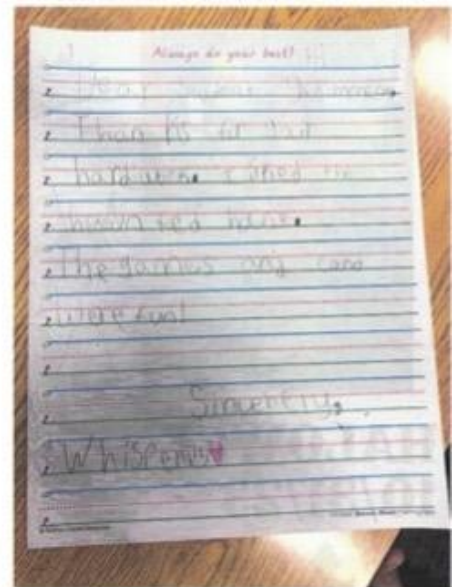


IN OCTOBER...

We did arts and crafts with Tina, finished up unit 1 reading and math, had parent-teacher conferences, got our battle books in the mail, (wohoo!) dug up potatoes and carrots, had our fall festival, and ate lots of candy!



SPOOKY GOOD WRITING



STUDENT OF THE WEEK



HALLOWEEN
10/31/23



WORDS TO KEEP CLOSE TO YOUR HEART



Meqsugtuten-qaa

Chami

Quyana

Aqumluten

a'ang

uksuaq

piaaura

good

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very

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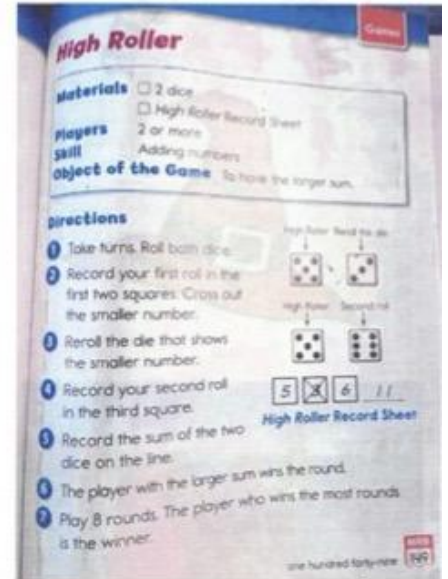
we

work

day



MATH GAME



Site Report – School Site – October/November

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Name, Position
Nancy Mills, Head Teacher

Outstanding Activities and Events

It has been a busy couple of months!

Round 1 of CTE went off without a hitch!

Brianna Billadeau – Traditional Foods

Gilanna Tupuola – Construction Track

Tatianna Anderson – Welding Track

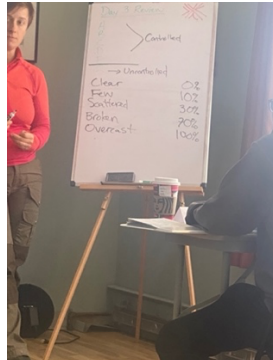
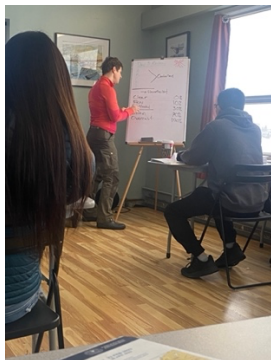
Etelani Tupuola – Aviation Track

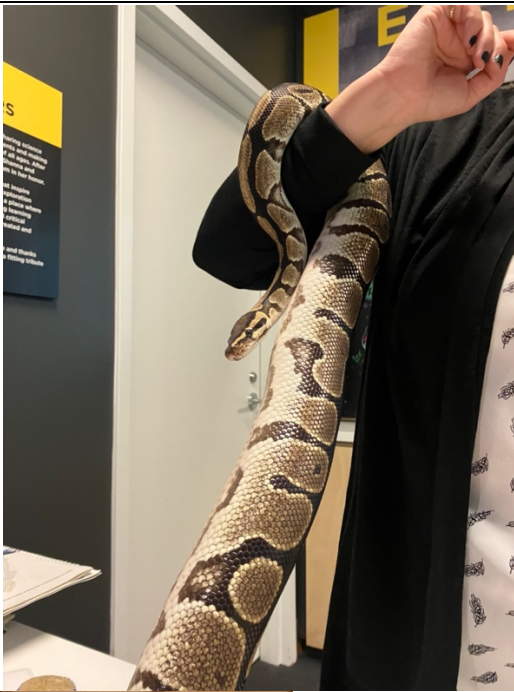


Volleyball was a blast!



Round 2 of CTE...





Personnel

Certified:

Nancy Mills, Head/Sped/Secondary Teacher, Year 13

Sara Erickson, Elementary Teacher, Year 23

Classified:

Samantha Jones, General Aide/Indian Ed Aide/PE Aide

Elaina McCormick, Preschool Aide/Night Gym Aide

Amber Peterson-Tanuvasa, Custodian/Cook/Substitute

Katie Jones, Intensive Sped Aide
Mary Grunert, Substitute

Vacant:
Onsite maintenance
Subs needed!

We are excited to announce that we have officially hired Katie Jones for the intensive sped para position!

We are also excited to welcome a student teacher in January - Abby Plouse! We have been in regular communication with her, answering alllll the questions and helping her to understand the elements and culture 😊

Standards Based System/Curriculum Progress

CTE has been so amazing for our kids! We can't say this enough!! Thank you to all who have worked so hard to make each and every CTE experience amazing for our kids! From communication to the quality of classes offered (we love the virtual and in-person mix), we are very pleased!

Both Ms. Nancy and Ms. Sara are working on Earth Science in their classrooms. The upper elementary class is doing a project on the old west for social studies. Ms. Nancy's 9th graders are finishing strong in US Government.

Technology Insights

A big thanks to Sam for sending us a Starlink unit! We are excited to get it hooked up and running!

Facility Update

The facility is doing well. We have had several visitors who have thoroughly enjoyed their stay.

A big thanks to Carl for coming to visit and do some maintenance in and around the school!

LSAC Activity

LSAC will be held on 12/12.

Volunteer Report

No volunteers to report.

Professional Development

-Ms. Sara and Ms. Nancy will be attending the RTI conference remotely.

-Ms. Nancy will be attending the ASSEC conference in person.

Pupil Attendance

There was a slight drop in regular attendance in November as many families went on vacation. They are back and attendance is once again strong.

Student and Staff Safety
No safety concerns currently.
Subsistence Calendar
We had several students take advantage of the experiencing out opportunities presented by the subsistence calendar. It's fun to see summertime learning happening!
Other

Site Report – School Site – November 2023!

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Melody Schilke: Head Teacher
Chignik Lake

Outstanding Activities and Events

November went by like a whirlwind:)

- The Robotic Team has four consistent members.
- The Student Government put on a successful Thanksgiving Luncheon and the community showed up in support and fellowship with great food and wonderful conversations. We were actually able to do the Haunted House since we were not able to complete this during our Halloween Festival.
- Our Volleyball team came in Fourth Place at their tournament. We are thankful to Coach Jacob and Coach Clinton for teaching our students. It is a new team and we are hoping to start practice earlier next year to help them get ready.



Personnel

(Who is teaching what - start of the year, classified vacancies, praise/thanks for personnel at site and across district for your school).

- Diana Hejtmanek is making connections and is at work everyday to enrich the lives of our Junior and High School students.
- Nina Garner shows up everyday and is instrumental in teaching foundational skills to our Preschool and Kindergarten students. The classroom wouldn't work without her. Nina goes above and beyond enriching and modeling skills our students will need at the Lake.
- Clinton Boskofsky is always willing to help out where needed and is not only taking care of our school in excellent fashion but is also busy helping the community get the Generator House and Power to the village updated.

- Inez O’Domin makes the most delicious lunches and in fact made our turkey and ham for our Thanksgiving Luncheon. She is a pillar in the school.
- Natalie Lind keeps our school sparkling clean.
- We are in need of a classroom generalist aide(as she has found another job) and a P.E. Coach.

Standards Based System/Curriculum Progress

(Place based projects highlighted, focus on literacy, support received, etc)

- K-5 students have studied their state and native traditions this month. They have worked on native dances and learned about other Native Cultures in Alaska. Our main focus in the classroom is building foundational reading, writing, and math skills. Students are all making growth for students who have been at school consistently.
- Junior/High: We have one student who is working in Ed Rising. They are all excelling in their math, reading, and writing online classes. In Science and Social Studies they are learning about Newton’s Three Laws of Motion and have just finished up the dreaded black Plague. The older students are working on the Industrial Revolution.

Technology Insights

(Support you are receiving, internet ups and downs in use, projects or standards being covered, etc)

- Diana is our tech liaison
- The internet is working well
- Level 3-5 students are working on a research project in which they pick a state to compare and contrast with the state of Alaska. They are researching online, taking notes, and will be creating an essay and google slide to present their information. If time permits, they make a map of their state.
- Junior/High Students are using technology to enhance their learning and practicing internet safety and copyright laws.

Facility Update

(Projects happening/hung within the facility, how space is being used for unique events over the last month, concerns, etc)

- Turkey Dinner
- Haunted House was a success



LSAC Activity

(Onboarding of Members (names), shifts throughout the year, schedule of meetings, goals, etc)
 Main LSAC members have had situations that have unfortunately not allowed them to be at meetings. We did have an informal meeting and updated the members who were able to attend with what was happening in the school..

Volunteer Report

(Volunteer’s names, the work they are doing to support students and school, etc)
 We have had no volunteers at this time.

Professional Development

- (Classified trainings, Certified Inservice days, Alaska Reads Efforts, On site PD, etc)
- Staff completing vector safety training.
 - AlaskaReads every Wednesday we have Peer Tutor where the older students read with the younger students and then teach them a reading skill such as Story Elements/Main Idea.
 - Students K-5 are making growth in reading with targeted intervention instruction.

Pupil % Attendance K-12

Include % attendance for overall school monthly
 For the month of November we have had a 75%-85% attendance rate.

Student and Staff Safety

(Any safety lessons taking place? Community efforts towards safety, concerns?, etc.)
 No safety concerns at this time.
 I allow the students to teach me about Bear/Wolf and Village Safety 😊

Subsistence Calendar

(LPSD is always looking for any feedback regarding our calendar - shortened school year if LSAC, Students, Community or Teachers & Staff have any month to month)

Other



Site Report – Levelock – November, 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

Levelock Site Report
From: Tom Walker, Lead Teacher

Outstanding Activities and Events

Teachers Tom Walker and Jessica Fant attended the Village Council holiday potluck in Levelock and enjoyed a good meal with the community.

Personnel

-Many thanks to Coach Seantay Peterson for prepping our volleyball players for the district tournaments. Thanks to Edwin Peterson for overseeing open gym on weeknights.
-Welcome to Mr. Ed Rettmann, and Ms. Kathy Touring, Levelock’s teaching staff for the spring semester.

Standards Based System/Curriculum Progress

Secondary students learned about the constitution, our rights and even spearheaded a mock trial. Teacher, Tom Walker played the role of judge as the older students acted out the more difficult roles of attorney, defendant, and witnesses. Elementary students sat on the jury with their teacher, Jessica Fant. Many important concepts such as due process, proper court conduct, and the right to a fair trial were learned and practiced firsthand.

Daily current events discussions and writing activities continue to help students understand the world around them and lead to the introduction of a plethora of new vocabulary for students.

Elementary students learned about Alaskan animals such as halibut, snowy owls, killer whales, narwhals, eagles, horned puffins, and seals. They integrated vocabulary words such as prey, predator, habitat, camouflage, how they survive in groups.

With the goal of improving literacy, focus has been on the 5Ws: who, what, where, when, why in our read-alouds.

Setting, character, and plot maps were introduced with picture books, fiction, and non-fiction selections focusing on title, author, illustrator, and summarization.

Thanksgiving was a point of focus which included the history of the holiday, traditions, and thematic vocabulary.

Math concepts have been 2D and 3D shapes: names, faces, bases, vertices, and edges. Multiplication and standards of measurement are routinely practiced. Students are drawing shapes and building structures using the shapes and then discussing their characteristics. Some of the other concepts covered include charts and graphs, plotting coordinates, latitude and longitude, equator and prime meridian.

Technology Insights

Students continue to make progress using online resources such as IXL and Kahn academy.

Facility Update

Secondary students have been researching native flora and fauna as well as folklore and family for our hallway display project.

Elementary students have been busy with holiday themed art and decorating their boards in the hallways.

Students practiced for and participated in the two district volleyball tournaments.

Open gym on weeknights continues to be a strong draw for students in the village.

LSAC Activity

N/A

Volunteer Report

N/A

Professional Development

Bill Cornell, Paulene Manning, and Nicole Metzgar all visited Levelock School and helped the newest staff to hit the ground running.

Pupil % Attendance K-12

92.1%

Student and Staff Safety / Health

A fire drill was conducted December 1st.
Students with parent permission were shuttled to the village clinic for dental exams.

Subsistence Calendar

N/A

Other

















Site Report – School Site – November, 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Ed Lester, Newhalen

Outstanding Activities and Events

Fill us in with pictures and descriptions of outstanding activities and events



Newhalen volleyball traveled to Port Alsworth for the Big Mountain Tournament and placed 4th.

Personnel

(Who is teaching what - start of the year, classified vacancies, praise/thanks for personnel at site and across district for your school).

Standards Based System/Curriculum Progress

Upper Levels

- Science 8: Moving into the biology unit, we watched yeast reproduce under a microscope, extracted DNA from strawberries, and are moving towards dissecting owl pellets as well as other hands on activities and dissections.

- Math 7: Learning about percentages and applying real world examples of leaving tips at restaurants or understanding the percent chance of something (weather for example).

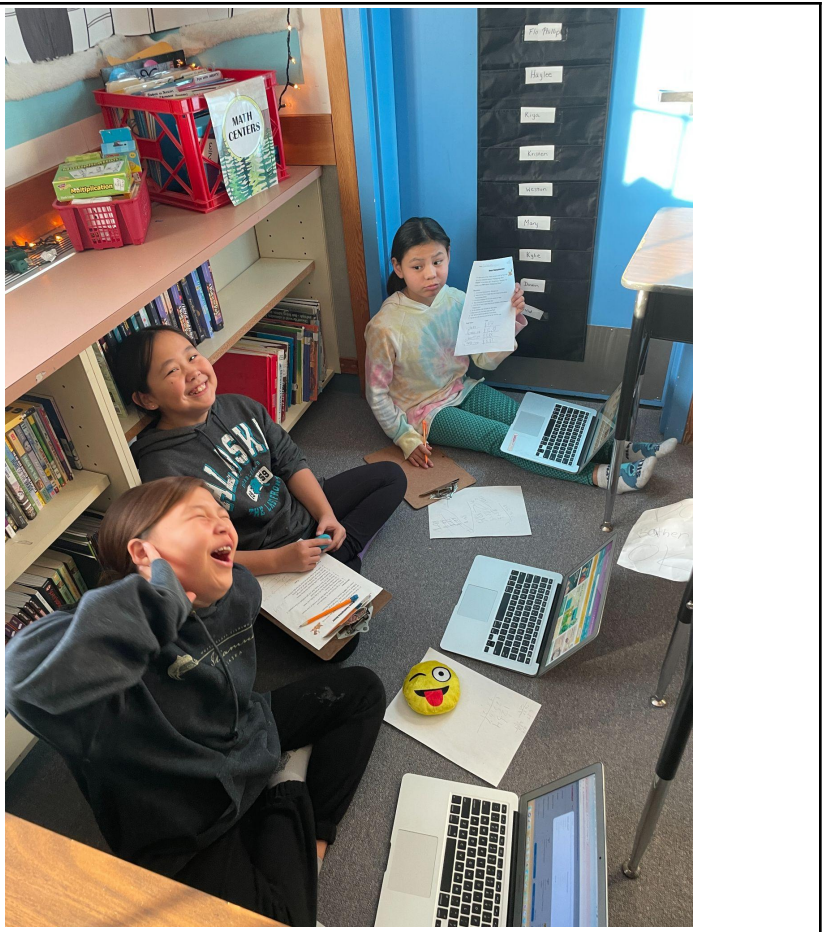
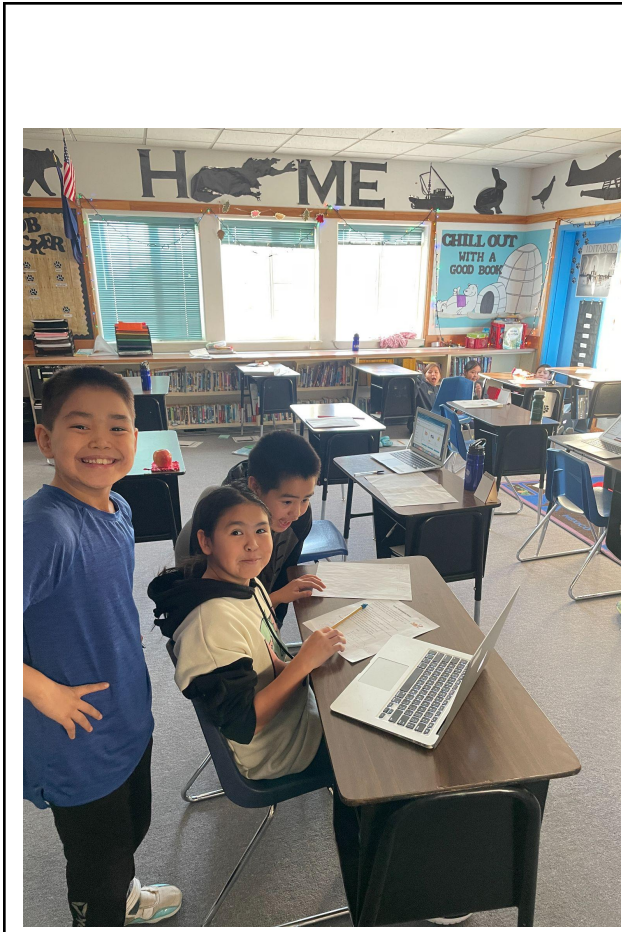
- Math 8: Learning about geometry and transformations of figures on a coordinate plane.

- Math 9: Learning about properties of functions and how they are created on a coordinate plane. We are looking at real world examples as many functions in physics (for example, a graph of height vs time of a rocket shooting into the air) are similar to what we are learning in Algebra 1.

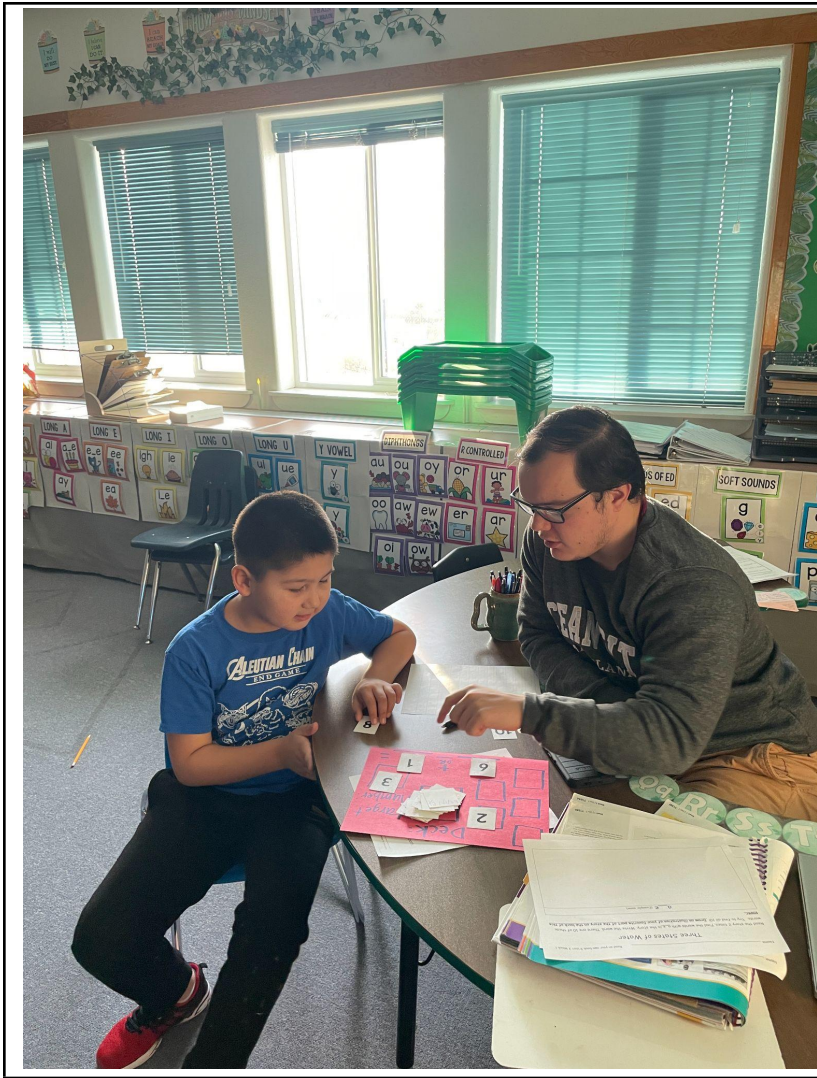
- Physical Science: We are finishing up learning about the physics of forces and motion and are now moving into energy transfer where we will be building mini log cabins and testing different types of insulation by leaving them outside. We will also do other labs to test energy transfer.

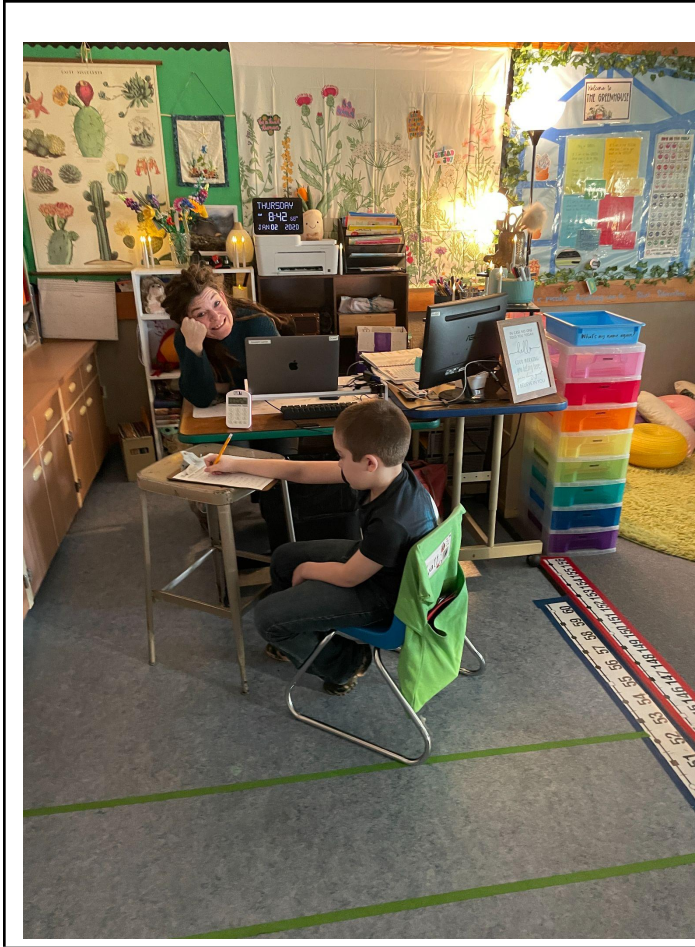
First Grade: Things are going super well. We are working through reading, focusing a lot on foundational skills, especially with the help of MClass, along with adding new skills. I've already seen great growth from all students from interventions. We just finished unit two in math, and will be starting unit three coming up. We've knocked out a few science standards, and the focus between now and Christmas break will be some social studies standards. We also plan to start getting ready for the Christmas Program.

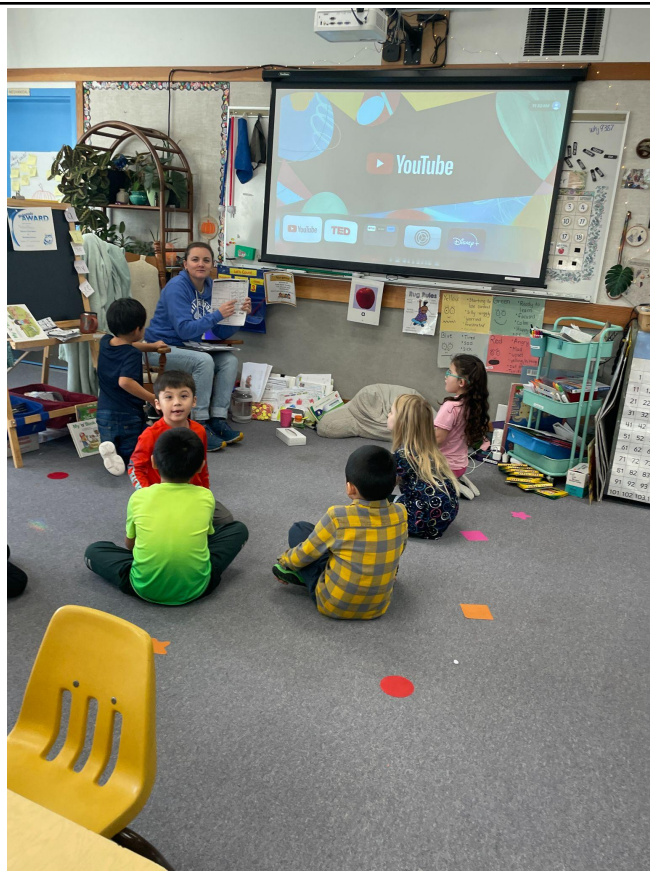
Technology Insights
Students are still enjoying our simulators. Thank you to James for working hard to organize our computers and put together a spreadsheet so we will know which system they are running.
Facility Update
Hot water went out to some of our houses. Dean was able to make a temporary fix until Carl was able to come up and make a permanent fix.
LSAC Activity
(Onboarding of Members (names), shifts throughout the year, schedule of meetings, goals, etc)
Volunteer Report
<p>Student Government:</p> <p>We had a great turn out for regional volleyball! Thank you to Sarah Armstrong for helping facilitate the adult volunteers, and to everyone who helped with meals and donations. I had a lot of help from students running concessions and they were super on top of things. Shirt selling was successful and we sold about 25 shirts. I spoke with Evelynn about SG helping host the upcoming Bazaar. Student government will continue to meet to plan on future events.</p>
Professional Development
Teachers are working on PD that directly affects their classroom. Our K-4 teachers are extremely enjoying and gaining a lot of information from the continued Wednesday early release.
Pupil % Attendance K-12
Attendance remains a focus point. We are shooting for students to be above 90%.
Student and Staff Safety
Talked to students on parking lot safety.
Subsistence Calendar
Other-Pictures of Classrooms











Site Report – Nondalton – November, 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Moon McCarley, Principal



Outstanding Activities and Events

- Secondary students had two weeks in a row of activities that took them away from home. They had a great time at the Jamboree, CTE, and District Volleyball. We missed them at school!
- Nondalton hosted elementary teachers from several schools for the Elementary Literacy Retreat. Read more about it in the Professional development section.
- Mr. Blackwell has been leading lego robotics. It has been a big hit with students!

Personnel

- We've been grateful to have Valerie Burgess (elementary,) Rick Rohlman (Special Education,) and Genna Mann (student teacher) with us for the fall semester. They will all be greatly missed!



Standards Based System/Curriculum Progress

- Students in both classes have passes several levels this semester.
- Most students in Mrs. Burgess's class have passed a level of social studies. Several have also passed a level of science. There has even been a level of math and one of reading passed in her class!
- Two secondary students just passed a level of math and have already started on the next one.

Technology Progress

- Nothing to report

Facility Update

- We appreciate the support of the maintenance department as we work to keep things in good repair.

LSAC Activity

- We are hoping to have an LSAC meeting in December.

Volunteer Report

- Nothing to report.

Professional Development

- Nondalton hosted an Elementary Literacy Retreat. Those teachers participating in the Elementary PLC were invited to Nondalton for the weekend. On Saturday we had a day of professional development. This included Executive Functioning, Teacher Self Care, emphasis on the Science of Reading in our reading curriculum, and a structured work time. Those teachers who didn't wish to travel joined via zoom. Those who attended in person had the opportunity to meet each other in person, explore Nondalton, and learn to bead glass floats. (Thanks to Kasie Luke for donating some of her collection from Port Heiden.)



Pupil Attendance

- The October attendance rate was 86.67%

Student and Staff Safety

- The Warrior volleyball team had a harrowing flight following the district volleyball jamboree. After a very rough ride from Newhalen the pilot attempted to land and was forced to turn back because of high winds. The team and coach were very afraid to fly the next day.

Subsistence Calendar

- Staff and students are doing their best to address all learning needs within the shortened calendar.

Other

The Elementary Class Decorated Lockers for the Warriors!



Site Report – Tanalian – November, 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Nate Davis, Principal

Outstanding Activities and Events

Parent-Teacher Conferences started out the month with great parent participation.

We had three weekends of hosting VB Tournaments in a row. Over 100 games were played in 2 days during our Mix-3/Mix-6 Scramble Tournament with other schools in our district! The Big Mountain Tournament brought in 5 northern schools to play: Aniak, Kalskag, Shaktoolik, Nunamiut, and Newhalen. The competition kept everyone on their toes as the Lynx squeaked out a first place finish over Shaktoolik. Fun games to watch! Moms prepared a few yummy Booster meals and the Lynx Lair was open too. Busy and fun weekends.



Luke Wegner volunteered to teach art for two Mondays and did a couple fun projects with the students!



Mr. Grossmann facilitated an online Chess Tournament for 6-8th graders on a Saturday. Nolan Nahdee, a 6th grader, got 3rd place out of all the students who played across the state!

We got a dump of perfect snowman snow, so the kids worked to build the biggest snowballs they could.



After Regional VB in Newhalen (where our players won the championship and are headed once again to state!), the Student Government hosted a Harvest Fest for the community. There was the annual Chili cookoff that Eric Davidson won again, 18 Auction baskets, Costume contests for all ages, Carnival Games, a Dessert Walk, and the LSAC elections. It was a lot of fun and the Student Government raised a lot of money!



The PreK-2 graders put on a Thanksgiving Program for their parents in the school gym. Cute, and hilarious.



Girls and Boys Basketball practice starts Nov 29, and VB players leave for state VB that day too.
Personnel
We are happy to host Mr. John Speyer to student-teach with us this 2nd half of the semester in secondary social studies, using most of our teachers to help host. We continue to enjoy Ms. McKenna Oesterle for a full semester of student-teaching in K-6 grades.
Standards Based System/Curriculum Progress
Technology Insights
Facility Update
Kudos to our custodial team, Riley, Lisa, and Savannah who were able to keep up on the facility, even with 70-ish visiting teams and another 100 or so spectators for our big VB tourney weekends.
LSAC Activity
Elections were held November 18 during Harvestfest. LSAC decided they wanted to improve voter turnout for LSAC elections and so set up their voting station at the big Harvestfest community gathering! Great idea and great voter turnout!
Volunteer Report
Thank you to Patty Alsworth, our volunteer music teacher. Thank you to Luke Wegner who stepped in to fill our music class for two weeks while Miss Patty was gone. Many thanks to Patti Brock, Sherri Davis, Teagann Smith, Nikki Thurkow and many others for scoring VB. Many thanks to Mark McGee, Evan Wardell, Caleb Alsworth, Sasha Alsworth and many other line judges for officiating VB games. Many thanks to all the booster moms and dads who bought supplies, cooked them up, and served many booster club meals...and for being flexible when stormy weather canceled many flights and some orders did not make it in time for the meals!
Professional Development
October, of course, was our annual fall districtwide teacher training. This year it was all virtual, but we were able to host teachers from another site and send a mentor teacher to another site. Principal Davis attended the Annual Alaska Principal's Conference with other LPSD principals.
Pupil Attendance
October showed 83% attendance for Tanalian.
Student and Staff Safety
We seem to have made it through bear season safely. Many bear sightings, chickens eaten, and at least one bear shooting at Port Alsworth, but the bears seemed to have gone to sleep.
Subsistence Calendar
Other

Site Report – Port Heiden – November, 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Josh Stauber, Principal

Outstanding Activities and Events

Congratulations to Karina Christensen for meeting all of her graduation requirements! We celebrated her accomplishment on November 18th.

Meshik will be partnering with the Alaska Humanities Forum to invite them into our school Dec 12-13 to lead our older kids in activities to help them discover and celebrate their identities.

Exploring My Identities Intensive

Dec. 12 & 13
9am-3pm
Meshik School

All 8th-12th
graders

Led by Alaska
Humanities Forum
Staff and local
community members



Who am I?

What makes Port
Heiden, Port Heiden?
How does where and
how I live shape me?

What story do I
want to tell about
who I am?

How can I take care
of myself when I'm
uncomfortable?

You will explore these questions through games, cultural activities, and discussions. We'll even make fry bread and go on a walking field trip!

**Invite community members to come and participate for some or all of the intensive.
Tisha and Toni will be joining us!**

Questions? Call or text Ilakucaraq
Staff Molissa at 907-854-0829
<https://www.akhf.org/programs/ilakucaraq>



Ilakucaraq is funded by the U.S.
Department of Education's Alaska
Native Education Program.

Halloween party at Meshik:



Our elementary students celebrated our local veterans:



Personnel

Welcome:

Chanel Chuckwuk has joined us. Chanel is currently helping out in the classroom as an aid, and will be our preschool teacher starting after Winter break.

Meshik is excited to be able to offer preschool for our kids for the second semester!

Julia Colucci will be transitioning from student teacher, to taking over as our elementary classroom teacher for Linda Gies for the second semester.

Principal: Josh Stauber

K-3: Linda Gies (first semester)

K-3 Julia Colucci (second semester)

4-9: Katie Zimmerman

10+: JW Newton

Standards Based System/Curriculum Progress

- Teachers are working hard to help our kids reach academic success.
- We continue to emphasize reading, writing and math
- Interventions are being implemented to help our students reach the standards
- Focus in the secondary is to help our students meet the standards required for graduation

Technology Insights

- Internet has been working well
- LPSD technology department has been responsive and a great resource.

Facility Update

Richard Zimmerman has been doing an excellent job keeping our facilities operational and clean.

Tim McDermott has been out to Meshik to explain the facilities, and make sure everything is in working order. He is full of knowledge, and has been a great resource!

LSAC Activity

LSAC meetings have occurred Sept. 12th, Oct. 4th, and Nov. 1st
Next meeting is scheduled for Jan 9th.

Members include: President Toni Christensen, Vice President Jaclyn Christensen, Secretary Tisha Kalmakoff, and Member Maxine Christensen

Goals:

- School/Community Collaboration
- Increase opportunities for students through: Student Government, Athletics, CTE, Project based learning, and community involvement.
- Maintain communication
- Focus the school being a community event location
- Working to help our students meet graduation requirements

Volunteer Report

We are currently looking for opportunities for community members to volunteer and share their knowledge.

Professional Development

- 2 staff members continue to participate in Culturally Responsive Training through the C3 program and UAA.
- Early literacy training weekly through Professional Learning Communities in conjunction with the Alaska Reads Act.
- Our entire teaching staff will be attending MTSS training in person at the end of January in Anchorage.

Pupil Attendance

We currently have 24 students

- K-3 (6)
- 4-9 (7)
- 10+ (11)

November attendance:

- K-3 (80%)
- 4-9 (85%)
- 10+ (75%)

Student and Staff Safety

We are currently looking to partner with Olivia Bridges to bring in her expertise to support student mental health.

Dr. Benjamin Maxon visited the village in November to provide training for first aid/cpr.

JW Newton (HS Teacher) took part in the Emergency Response Training and is now certified to respond should an emergency occur.

Subsistence Calendar

Everyone is looking forward to a well earned Holiday break!

Other

Things are going well in Port Heiden, and I (all of us) feel fortunate to be part of such a supportive community, and caring LPSD team.

Site Report – Perryville – Month, November 2023

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Gary Lamar, Principal

Outstanding Activities and Events

We had a wonderful Thanksgiving dinner and would like to formally thank the Village of Perryville for all the wonderful food and kindness that was shown to the entire school body for the celebration. The Perryville Volleyball squad won the district 3 man championship in New Halen and we are certainly proud of them. Thank u to all the folks in Perryville that made our Fall Festival a great success. Thank you Mrs Audry for coaching them as well. Most of all, we are very proud of our students for their hard work in academics and moving forward in their learning which is going to offer them a bright future. Denali and Tyes work was documented in the calendar this year. The students learned how to make a pie by Mrs Lamar.



Personnel

We would like to thank Jen for the beautiful mural on our gym wall. I would also like to thank last year's teachers and Principal here at Perryville for doing the legwork to get this mural here. The village folks really like it and gave suggestions of which she used many.
Standards Based System/Curriculum Progress
Our students are progressing well.
Technology Insights
Things are well with our technology. The tech team is amazing.
Facility Update
Our facility is operating at 100%
LSAC Activity
We had a wonderful meeting and the LSAC set up the Thanksgiving dinner and did a great job. They also planned for a Christmas Bizzare and a Christmas play for the students.
Volunteer Report
(Volunteer's names, the work they are doing to support students and school, etc)
Professional Development
Everyone is preparing for Professional Development in Anchorage in January.
Pupil Attendance
No students yet this year. We had 5 adults.
Student and Staff Safety
No safety concerns.
Subsistence Calendar
(LPSD is always looking for any feedback regarding our calendar - shortened school year if LSAC, Students, Community or Teachers & Staff have any month to month)
Other

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

Date: November 2, 2023

Time: 4:00 p.m.

Location: Zoom Internet Conferencing/Igiugig School

LSAC AGENDA

- 1) Call to order Time
 - a) Tanya motions at 4:06 pm, Ida seconds

- 2) Roll Call of LSAC Members:
 - a) Tanya, Ida, and Amanda
 - b) Christina Absent

- 3) Introduction of Visitors:
 - a) Adults: Stephanie, Faith, Gabbie, Rob
 - b) Students: Linda, Kenzie, and Katia

- 4) Approval of Agenda:
 - a) Ida motions, Tanya seconds

- 5) Approval of Previous Minutes:
 - a) No previous minutes.

- 6) Student Reports:
 - a) Qu yana to everyone who has helped out this year with student government activities. Their budget has a pretty healthy amount and they would like to go to Disney and participate in a Cultural Exchange. They are looking for help running Saturday Night activities. Ms. Gabbi has sent out the sign-up form. Ida will run on 11/11, movie night. Students will also need help setting up for the Turkey Shoot on 11/16. Tanya has offered to help with the Craft Bazzarr on 12/16. Times still to come for Turkey Shoot and Craft Bazaar.

- 7) Old Business
 - a) Communication
 - i) How do you feel the school is doing?
 - ii) Please complete the communication survey to help us track some of this data.
 - b) School Calendar
 - i) Proposal to change floating Inservice day from 1/12 to 3/11 to help with absences from Kok carnival.
(1) Tanya motioned, Ida seconds

- 8) New Business
 - a) Elder Lunch
 - i) Is this something the community is interested in?
 - ii) Rob and Stephanie will look into the necessary paperwork and pass it on to a village council member

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

- b) Basketball Districts Prep
 - i) The scoreboard and Jon's jersey
 - (1) Moving the importance of this task up the list. Hoping to have done before the tournament in March.
 - c) Student of the Month
 - i) The school will be recognizing 3 students and one employee each month in honor of their academic success, behavior, attendance, and overall well-roundedness. This month's students are Katia, Linda, and Teagan. We will need help cooking some of their special meals for the potluck on **11/30 at 5:30.**
 - ii) Need volunteers to cook:
 - (1) Spaghetti
 - (2) Fry Bread
 - (3) Aqutak
 - d) Parent-Teacher Conferences
 - i) Conferences will be held on **11/9 and 11/10.** Students will be released at 1:30 and conferences will be held from 2-4 pm both days. Ms. Gabbie and Ms. Canning will be sending out conference times to families early next week.
 - e) Snacks
 - i) The school needs snacks to give to students during our 10:15 break time. Unfortunately, the district does not provide additional snacks, so any snacks we receive are by donation only. Ida says she will bring it up at the next council meeting to see how the village can help.
- 9) Principal's Report:
- a) Thankful to Tony for maintaining the facility and housing and keeping them all in pristine condition. Ms. Gabbie has been spending lots of additional time and energy preparing all the new accommodations and interventions involved with the Alaska Reads Act. She has been working hard to make sure our k-3 students receive the best. Ms. Canning has turned this school around in terms of organization and flow. She has spent many hours trying to establish ways to better help the school and its students. We are grateful to our new student teacher Ms. Faith for stepping right into action when we needed her to help sub in classes due to sickness. Tate Gooden will be joining us on Saturday, November 4, to help fill the vacant secondary teacher position. He will be with us until winter break.
- 10) Teacher and Aide report:
- a) Ms. Gabbie
 - i) Parents will be hearing about MClass and its involvement in the younger elementary classroom soon. She has high hopes for it and appreciates the support and well wishes as she navigates through this new program.
 - b) Ms. Canning
 - i) Grateful to have Andin back in the school this week, teaching the students Yup'ik. She is excited to learn alongside the students and incorporate language skills into our everyday lessons. Thankful for all the positive

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

attitudes and bounce-back energy from all the students as they recover from sicknesses and absences.

- c) Ms. Faith
 - i) Thankful to the community for welcoming her to Igiugig. She is loving it here so far and can't wait to see what the next couple of months will bring.

11) Community Comment:

- a) Tanya would like to thank the school and its staff for everything they have been doing over the past couple of months. Working hard to make our school a warm and welcoming place.

12) Informational:

- a) No school
 - i) 11/23-11/24 Thanksgiving Break
- b) Volleyball
 - i) 11/13-11/15 Districts in Newhalen
- c) Basketball
 - i) Starts early January

13) Future Agenda Items:

- a) Next meeting 11/28 at 4 pm. Held via Zoom and in the school

14) Adjournment Time:

- a) Ida motions to adjourn at 4:35 pm, Tanya seconds.

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

Date: October 10, 2023

Time: 4:00 pm

Location: Zoom Internet Conferencing/Kokhanok School

LSAC AGENDA-

1. Call to order time: 4:08
2. Roll call of LSAC Members: Dena, Clint, Janessa, Megan
3. Introduction of Visitors: Lysa, Beth, Krista, Jon, Marina
4. Approval of Agenda: Dena motions to approve, Clint seconds the motion to approve
5. Approval of Previous Minutes: Clint motions to approve, Janessa approves
6. Student Reports: none
7. Old Business: none

8. New Business:
 - A. Introductions of new staff: McKenna and Jon, Krista and Marina in Elementary. New SPED teacher Steve.
New SPED aides, New cook, VBall coach is Nick Wassillie
 - B. Elections: 2 new seats coming up for election, Marisa and Janessa seats, looking for declaration of candidacy. Election is same date as KVC elections, Nov 7th. Went over candidacy rules, and members were given a copy of LSAC rules. After the next election we will reassign chairperson, vice-chairperson, and secretary. Request was made for an electronic version of the LSAC handbook.
 - C. Halloween plans: McKenna reports that student govt. is hoping to hold a fall festival event. At the next staff meeting (week of Oct 16-20) more plans will be finalized. Student govt wants the main event in the gym. There will be a haunted room or smaller section, costume contest, pumpkin prizes, ping-pong and spoon races. It will possibly be on Halloween day from 4:30-6:30ish, or might be pushed to the weekend, plans still need to be decided at the staff mtg. A few visitors suggested that it might be better if the event occurred on the weekend and if volunteers are needed.

9. Principals Report: The facility is in pretty good shape, the district didn't have any summer cleaning projects, Tyrone was hired to work on a few things. New staff and students this year. 1 graduating senior this year. Everything is going well so far and the staff is working out well.

10. Teacher Report:

Marina, 11 students. Marina is acting as head teacher this year. 3 levels going at the same time in math and reading. Personal focus: to get outside more and trying to meet the standards by being outside and taking advantage of what Kokhanok has to

offer. Started the Yup'ik word of the week. Battle of the Books is starting and students will be sent home with books soon. Battle books practice for 3 & 4th graders once a week, after-school. Amplify testing- taking over maps testing, is one-on-one testing, they have to score at the benchmark and if not, have to send student home with a letter and tested every 2 weeks after that until they are at benchmark. Tests take 1 hour or hour and a half over 3 days, about 10 mins per students. Testing is required district-wide.

Jon- Math on-site this year. Most students are in level 6 & 7. One geometry student and one algebra student. Science: level 6 & 7 are together biology and earth science together. Level 8 & 10 (only one level 9) Jon trying to get outside with the students to teach science. Employability: interviews, asking people what they do and how they got there. Want to get more community members interviewed. Wants to get afterschool clubs started: Math competition club, STEM club (want the students to take control), debate team.

Krista: 4 students in Kindergarten, the school year is going well so far. Adjusting really well from Pre-k to K. Amplify testing was done. Students are at the beginning of the lessons for math and reading. Also have a Yup'ik word of the week. The students all have reading homework (read 20 mins every night).

McKenna- 6-12th graders, 12th grader filling out FAFSA, employability skills, resume building, was accepted into the aviation program. History, group of 5, doing the work together. The district is doing history on a loop: all doing world history this year, next year Government. Doing current events every week, watching news and students present their current events for the week. English, they get on-site support and grammar as well. Its virtual but they're really active and participate. Have had several students join the CTE program (3 travelled for the last intensive week). For their cultural awareness, able to draw parallels relating to Alaska history and World history. Still looking for community members to put on cultural activities for students, Tina has been coming in during the afternoon and working out really well.

Beth had a question about the loop, Jon said science is on the same loop, some students working independently if had already taken the subject that is currently offered. Lysa recommended talking about Village Council members to students about who is the president etc. McKenna says that's something they can do.

Steve- Speech is going really well, working on reading, writing, and math. Using a reading program called Rematchly. One student who went to the CTE intensive week for Digital Storytelling and student is going to reapply, Steve hoping he will do a digital story about the community. Trying to integrate the elders lunch program. Working on building a table for the Robotics club, looking for materials from community members. Going to be building robots and doing coding. Steve and one of the students worked

on cleaning up the shop, Steve thankful for KVC for providing help in clearing out the shop. Still working on it and hope the students will be using it for the robotics club.

CTE report: Dena said the 1st intensive week well. BBRCTE made the application process a little easier, students can record a short video for their application if they want to. Dena will send the teachers a short video to show students. The next deadline for the 2nd Intensive week is tomorrow Oct 11th.

11. School Board report: Since June there has been a great deal of budget cuts, no maintenance in the schools, cutting travel, need more community input. Looking for more creative ways to cut the budget, were talking about cutting the school lunches and looking at re-organizing the system (fish, gardening, locally preparing foods). There is a 5 year extension for shortening school year, there was a 4 month outreach on getting LSAC feedback and parent feedback. There was overall support for the shortened school year. Stressed the importance of having your voice heard and voicing your opinions. Regarding the school calendar, more intensive days off because of the Alaska READS act is requiring a lot of training.

12. Comments: Beth can tell a difference with students going outside and having the Yup'ik word of the week in the classroom is helping students use the language in the community. Beth would also like Dena'ina word of the week to be included and can help with that. The shop looks great. There are community members who can help teach trapping, hunting etc. Experiencing out; fishing during the summer, employability skills etc can be included as "Experiencing Out"

Clint asked if we can have scheduled meetings, everyone agreed that the 2nd Tuesday of the month would work for the teachers and KVC. The 2nd Tuesday of the month will be advertised so that more community members can attend.

Can LSAC approve community members to open the library to the community? Rob says a quick background check and yes that can be done.

Steve wants to recognize Megan's work as the school cook, how hard she's working and how much effort she's putting in. Megan asks if any fish from the community to be donated.

13. Informational: Letter from the school board: In response to LSAC's letter of invitation of having the school board meeting in-person in Kokhanok, the school board's response: We appreciate the invitation, due to budget cuts the school board minimizing district travel, hopefully in the future can resume travel but unable to at this time.

14. Future agenda item: Steve wants to invite CTE students to the LSAC meeting to let us know what they learned. It would be an opportunity for the students to speak publicly and to know that the LSAC in their support.
15. Adjournment time: 5:26 pm

LSAC Agenda Tanalian School

Wednesday, October 4, 2023

6:30 PM

- I. Call to Order: Leo called to order at 6:49pm
- II. Roll Call: see attached sign up sheet
- III. Student Presentations (0-3 slots per meeting):
 - a. Noah Davis: presented on his work fishing in South Naknek, low sleep, cutting alders, bugs where a problem, cleaning after fishing, and what he learned such as work ethic, having a good attitude, and finding the fun in it.
 - b. Erik McGee: presented on work at TBC, what he learned, character he built such as perseverance.
 - c. Malachi Grossmann: presented on his work on a farm in the lower 48, what he did such as feed a large number of cows, filling grain buckets, and determining and tracking different dietary needs for different animals. In addition, maintaining ethical care of the animals.
- IV. Approval of Minutes:
 - a. May 2023 Minutes: Eric makes motion to approve as written, Heidi seconds, motion passed.
 - b. September 2023 Minutes: Eric makes motion to approve as written, Heidi seconds, motion passed.
- V. Communications
 - a. Principal's Report- Nate: Appreciate Coach Heidi, finishing up last week, young team, none to state but had a good year. Volleyball headed to Juneau on booster club funds and tour capital then a good line up of games, will try to take JV if/when possible. CTE week this week with 5 students taking advantage of that and learning aviation, welding, fisheries, construction, digital storytelling, etc.
 - b. Teachers' Report:
 - i. Brandy: completed MAPS testing, sending out forms with results for parents but had good one on one talk about it with students also; finished topo maps, science projects in the hallway; had Miss McKenna as student-teacher; geometry is going really well with math nights going well.
 - ii. McKenna: math is going well, one student just finished all; taken over science such as decomposers, and social studies on exploration such as Columbus and Alaska symbols.
 - iii. Sarah: testing some students for eligibility for services; writing just finished descriptive pieces and then starting practical writing; helping kids with individual goals, objectives, etc.
 - iv. Matthew: boat floating projects went really well with some boats sinking and some making it; now in periodic table; math is coming along; next week international food tasting night so come and enjoy and also cook something and bring it.

- v. Nicole: mornings are great, kids are learning and laughing and taking risks in learning Shakespeare's Romeo and Juliet. For her song units locals also came in to help and show: Luke Wagner, Mathew Dickerson, Brielle Lorenzen, Carlon Voran.
 - vi. Patti: moving along just as well as K-1 can do; Alaska Read's doing well but set back just a little without the proper paperwork, kids enjoying their "Boost" games/vocabulary games, hoping this program from Alaska Read's works; having fun with rambunctious group.
 - vii. Kacy: Now counselor for the whole school district, taking over all with Stephen leaving District; PSAT at end of the month and it's taking a lot of focus currently; continued PreK program with Alison and moved to using in the whole school District; next week starting on "Emotional Identification and Self-Regulation" lessons in Patties class; working with Junior and Seniors on track for graduation: great help from Laura, and applications for BBCT.
 - viii. Alison: PreK has all four of community kids, started a new program called Hagerty that focuses on Phonics; attendance has been a slow start but hopefully will continue.
 - ix. Cameron: great start to the year, teaching different subjects and levels so having lots of fun with that; new Reveal Curriculum, teaching level 2-3 reading, level 6 ELA (reading and writing), then upper elementary writing in Brandy's class; Level 7 Social Studies and working on Asia and food festival; Level 4-8 Tec. All going great so far.
- c. Correspondence- Nate:
- i. New LSAC handbook, not big changes but a little more organized from school district board handbook: LSAC should read and familiarize themselves with it.
 - ii. Kacy and principles asking questions on how to get LSAC's more involved and educated. Biggest question is: "How would we like to be trained?" They would like some feedback on that: training in handbook?, training on procedures?, training in scope of power?
 - 1. Leo suggested getting hard copy of LSAC handbook to read on own time, Nate took a tally of how many wanted a hard copy and Laura will make some.
 - iii. Board looking at new vision and mission so working on refining them and wanting feedback on it. Nate handed out old ones for review.
- d. Maintenance Report: Riley helping a little bit, Shane busy but still comes a little, incinerator back up and running with a patch, new custodian Savanna doing well. Matthew wondering if there will be a point of contact but for now Nate Davis would be the contact for problems, ordering needs, etc.

- e. Technology Report: no one on sight, different teachers and staff stepping up as they can, teachers doing what they can. Brandy says it seems to be working fine. Sarah having trouble though with her programs but working with IT at district level for help. In general teachers say internet has improved slightly from past years; have multiple internet sources to keep going.
- f. Student Government Report- Mrs. Brock: they are doing a fantastic job this year, all show up, already have fundraisers going, an excited group that is working hard to raise money for the booster club.
- g. Financial Report- Nate: \$2,512.48 LSAC funds and \$20,166.25 in Booster Club. Still have Cookbooks to sell if we want. Mathew's idea is do a "Port Alsworth cookbook dinner night" to advertise and then sell the cook books. Leo's idea is to sell them in the summer to tourist. Sarah's idea is to sell them at Christmas. Heidi requested Sarah bring them to her at LPA. Leo says give them to Booster Club.
- h. Reading Report: Alaska Reads- Nate and/or K-3 Teachers: Book buddies, read 15 min on own, read 15 min with others, will start testing to get Tier 1-2 and then start next step training/intervention as needed. Training for teachers has been going slow, according to Patti, and learning how to test, select groups, etc. At Inservice they will teach teachers more. Cameron says it is all new so just a major learning curve. Leo asked if it was helpful and worth it. Patti says, yes, just a slow process to get it started. Leo wants to know if its long term and Nate says yes, it is law so should be forever but just slow start.
- i. Public Comments: none at this time

VI. Old Business

- a. AK Bill 105: In judiciary committee as of 10/4/23 but need to keep it on the radar per Heidi's and Leo's current research. Heidi said she would check email/letters to see if we did send a letter to District Board and if they responded for next meeting. Nate says they received the letter but did not have any response to it: they are sitting on it as well.

VII. New Business

- a. 2023-24 LSAC seats, elections, and officers: current board is Heidi Wilder, President, Leo Fowler, Vice President, Elisha Wagner, Secretary, Eric Davidson, Darcy Lorenzen, and Jen Opland, as alternate. The following are up in 2023 and will need to have an election.
 - i. Seat B: Heidi Wilder
 - ii. Seat C: Eric Davidson
 - iii. Seat Alternate: Jen Opland

How can we get more people to come in and vote? Leo suggested need to set up the voting but make it easy. Nate read Handbook regulation on elections, need to follow those as well. Discussion on how to do the voting continued: how do we get more votes but keep it confidential? Kacy has some ideas on how to use Google Drives to keep it electronic but unanimous. Leo suggestion request the board changes the handbook to allow for longer and remote voting on LSAC members. Leo and Nate suggest we hold votes during a school event to get

more people. Next option is Harvest Fest. Those who want to run need to declare candidacy and we need to post it. Then run it through the Harvest Fest.

- b. School Board Mission/Vision Feedback: Nate discussed the form and LPSD. We need to give feedback. Leo says the mission is a little confusing, need a coma, or feels vague. More thought it was vague. Heidi thought it does really need a coma at least. As a general opinion, why good wording from old one was dropped, not important anymore?, and new wording feels fluffy and vague. Nate says we can respond as an individual or as a corporation with a resolution.
- c. English Form from Nicole Metzger's English Class: has form with pronouns asking on page 16 about "what are your pronouns", Leo concerned it is reference to "transgender ideology" but maybe just learning proper pronouns of he and she for each student. A discussion followed. Grammar lessons in high school and could be looked at for where the lessons go according to Nicole.

VIII. Next Meeting: November 1st, 6:30 set for next meeting.

IX. Adjournment: Eric motions to adjourn, Heidi seconds, all in favor, motion passes.

LSAC Minutes Tanalian School
Wednesday, November 1, 2023
6:30 PM

- I. Call to Order – at 6:33
- II. Roll Call – Elisha Wegner, Leo Fowler, Sarah Wardell, Jen Opland, Brandey Voran, Darcy Lorentzen, Eric Davidson, Heidi Wilder, Matthew Grossman, Nate Davis, Nicole Metzgar, Patti Brock, Cam Metzger, Kacy Leyba, Jill Sharpless, Alison Fowler
- III. Student Presentations (0-3 slots per meeting):
 - a. Landon Fowler – Experiencing out – working at Lake Clark Air 300+ hours. Learned how to weld, do riveting, how to put a plane on jacks, how to repair skins on normal and model planes, rebuild a carburetor, how to change and patch tubed and tubeless tires, how to make a bracket, and how to make a paper gasket. He also interacted with guests and enjoyed that part. Would like to learn how to run the family business.
- IV. Approval of Minutes – motion to approve by Eric, Heidi second, all approved.
- V. Communications
 - a. Principal's Report- Nate – shared Indian Policies and Procedures. Off for a week for teacher training. VB last weekend, this weekend and next weekend are home games. Booster Club dinners will be served. Will be a mix of mix-3 and mix-6 and two courts at a time. Just finished parent teacher conferences. Reviewed site report. Nate is teaching business math. Teaching kids on selling a product and what all goes with that.
 - b. Teachers' Report
 - i. Brandey Voran – student teacher now moved to Mrs. Brock's class. Finishing up where she left off. Back in the swing of core subjects. More hands on in SS doing soapstone carving. HS starting to hit the busy season with extra-curricular activities. Pushed hard at the beginning of the year to prepare for this season. Math nights are going well on Sunday nights.
 - ii. Matthew – enjoying the year. In science, wrapping up chemistry and getting into physical science. Math – cruising along solving math problems!
 - iii. Nicole - New student teacher – John Speyer – will be working with Nicole teaching SS, reading and writing, and writing with Mr. Grossman and SS with Mr. Metzgar. Parent teacher conferences went well.
 - iv. Sarah – last couple of weeks schedule is shifting because of student population change. Writing class is going well.
 - v. Patti – Alaska Read Program and enrichment. Just did the 2nd benchmark and all have shown growth, some a lot and some a little. Student teacher Mckenna is now with Patti and the kids love her. Working on a thanksgiving program.
 - vi. Cam – in math starting to divide with fractions. Using Lego Bricks to model and help. Middle school reading Legend of Sleepy Hollow. Studying Asia.
 - vii. Kacy – big push in October was PSAT. Handful of students did it. 1st time doing the digital version and it was rough. Kacy gave feedback on this. Next push is ACT 2nd week of December. ACT Work Keys is more for

going into the workforce vs college. Looking to see if this is worth pursuing. ASVAB for pursuing military service.

viii. Alison – going really well and a lot of good attendance. Just finished a big math and science week with pumpkins. Going into “our community” theme. Trying to have community members come share a skill. Joining in with music this year with Patty Alsworth as well as Mrs. Brock’s class.

ix. Mckenna – going really well, lots of fun and hugs!

c. Correspondence- Nate

i. School board meeting LSAC Rep requested by Kacy Luke

ii. Tech Standard DRAFT – feedback requested. Sent out via email.

iii. Schoolwide Improvement Plan – feedback requested. Reviewed with LSAC

d. Maintenance Report – going well – new state champ banner is up.

e. Technology Report – going well. Satellite person is coming next week. Kacy worked hard for PSAT to get it going, but huge delays and a lot of struggling through due to technology. Issue was on both sides.

f. Student Government Report - Mrs. Brock – students are doing well. Everything is ready for Harvest Fest. Keeping the lynx lair open as much as possible. A group of hardworking kids.

g. Financial Report- Nate – LSAC - \$2511.48, Booster - \$20,166.25

h. Reading Report: Alaska Reads- Nate and/or K-3 Teachers – see notes above from Patti

i. Public Comments - none

VI. Old Business

a.

VII. New Business

a. 2023-24 LSAC seats, elections, and officers: current board is Heidi Wilder, President, Leo Fowler, Vice President, Eric Davidson, Darcy Lorentzen, and Jen Opland, as alternate. The following are up in 2023 and will need to have an election. This will be Nov. 18th.

i. Seat B: Heidi Wilder

ii. Seat E: Elisha Wegner

iii. Seat Alternate: Jen Opland

b. School Board Mission/Vision Feedback – will email feedback.

c. Next school board meeting is in person on Dec 12.

VIII. Next Meeting – Nov.18th

IX. Adjournment – motion to adjourn by Elisha 8:02, second by Eric, all agree.

LSAC Minutes Tanalian School
Saturday, November 18, 2023
5:00 PM

- I. Call to Order: Called to order by Heidi at 5:20pm with a quorum for Heidi Wilder, Elisha Wagner, Eric Davidson, and Leo Fowler.
- II. Roll Call: See attached attendance sheet
- III. Old Business
 - a. 2023-24 LSAC seats, elections, and officers: current board is Heidi Wilder, President, Leo Fowler, Vice President, Elisha Wagner, Secretary, Eric Davidson, Darcy Lorentzen, and Jen Opland, as alternate. The following are up in 2023 and this is the election period.
 - i. Seat B: Heidi Wilder
 - ii. Seat E: Elisha Wagner
 - iii. Seat Alternate: Jen Opland (running for Seat B at this time)
 - a. Voting began with the oversight of Nicole Metzgar as head teacher and continued for one hour.
 - b. Elections conducted: all retain their seats as before.
- IV. Next Meeting: Next meeting set for 12/6/23 at 6:30pm
- V. Adjournment: Elisha motioned, Leo seconded, motion carried, meeting adjourned.

- 1) Call to order: Toni called the meeting to order at 4:38 Pm
- 2) Roll Call of Lsac Members: Toni, Maxine, Jaclyn, Tisha all present. One seat is open
- 3) Introduction of visitors: Katie, Josh, Jw, Linda, John
- 4) Approval of agenda: Jaclyn make a motion to approve with the addition of #5 parent awareness under old business. Tisha 2nd the motion, all in favor. Motion carried.
- 5) Approval of previous minutes: Jaclyn make a motion to approve, Max 2nd the motion. All in favor. Motion carried.
- 6) Student reports: None
- 7) Old business:
 - a) LSAC Elections and rotation of members: Toni: Open seat needs to be filled. We can start accepting letters of interest. The new LSAC handbook shows the number of years each seat is termed for, but as of right now, no one has a specific seat or term associated with their seat. Tisha Makes a motion to fill the empty LSAC seat, then when the board is full, Assign seat letters and discuss the terms for each seat. Toni 2^{nds} the motion. All in favor. Motion carried.
 - b) Student government: JW: Students have had their elections for their student government. They have a new class president and vice president, Adin and Adam. Unfortunately those two students are seniors and both should be done with school by December. Student government will have to eventually restructure later this year. As of right now they do not have positions for two students who are active in the student government, Diasy and Clarise. Both girls help a lot, and a title should be given to them. Toni suggested store managers. Jaclyn Suggested Fundraising committee. The student government is going to start a new order for their store and have it open more often. Kaite would like the little kids to help in the student start, as they have asked to help. Maybe a job shadow to show interest in student government. Toni would like student government to attend meetings. Tisha, Andrew and John have mention that they would like to have hoodies and other swag to sell at the student store. JW and Katie will have a meeting with the kids to go over designs.
 - c) Graduation: J.W.: there are 4 students who are very, very close to finishing school. He has been working very closely with those students to check off all their items in their individual classes. He plans on most of them to be done by December. Graduation decisions and decorations should be ordered now.
 - d) Food: LPSD just had a meeting, where budget got cut significantly. Food services were cut again, but may not have many changes this year. Next years lunch program is in jeopardy. USDA provides 40% of the food budget and that helps with things like elder lunches and the students lunches. But does not provide extra for snacks, or breakfast. Student count starts in October and is usually for 2 or 3 weeks. Having attendance up will help with the food budget. I.e. Kids need to be at school before 9 am and before 1 pm to count for the whole day. Attendance also affects travel as volleyball starts this week, first game is in November. There are no home games this year.
 - e) Parents Awareness: A student got injured at school and their parents were not notified of the injury. Please make sure an injury of a student is reported to the parents so the parents can decide if the student needs medical treatment. There is also no answering machine at the school, when parents try to call the school, the phones do not work. Josh asks that any parent that needs to get a hold of kids or staff to please call his cell phone. The landlines do not work,

and work orders will be put in to help fix them. Josh's phone number is on the updated phone list proved by Tisha after the last meeting.

- 8) New business: October attendance/funding: Discussed earlier in food.
- 9) Correspondence: None.
- 10) Principal's report: Komi the Public health nurse will be here with Child find next week. Students will have to have a signed permission slip to be seen by them. Custodial position has been filled, Melissa has applied to clean the school. New student teacher will be here in October sometimes until December. Josh would like more collaboration with the community, please come down to the school even if its for tea and coffee.
- 11) Teacher Reports:
 - a) Katie: student teacher specializes in elementary classes. Kids built bookshelves today. They have a blast and enjoyed using the power drill. Bus load of books gave the school a gift card for more books. Kaite used that to get a lot of new books and the kids so far really like them. She has been reading to them each Friday, calling it Friday first chapter, where she reads one chapter from the beginning of a book to get the kids interested in reading more. Jaclyn asked if there are any unclaimed books in the post office from the Dolly Parton book club to little kids under 5. Kids have moved away, and any unclaimed books don't have to go to the village council, they can be brought to the school.
 - b) J.W. Oct 11th is the next deadline for CTE. He wants kids to apply prior to the deadline so that the symptom will prompt the teachers to do their letters of recommendation in time. Some students got rejected simply because their application were not filled out intime to notify the teachers to do the letters of recommendation in enough time. He asked for ideas for items for the student store and how can the students make an order. Toni has an Alaskan Sales order book that she will send down with her kids to school. Amazon is too slow to order from. Kids want to go to Japan, so student government sales will need to be in full swing. Jaclyn suggests a Halloween fair would be a great fundraiser. Kids are very spread out and trying to finish as much as possible. Working independently with the 4 seniors to complete each level.
 - c) Linda: Reading a lot with kids, helping them with reading better and understanding reading better. Attendance has been great. Katie would like to add that Lindas art class makes katie's heart happy to see all the amazing art. Linda says the kids were given ribbon and material by Tisha and Maggie and they made ribbon skirts, then decided to make ribbon shirts and pants. Katie had a ribbon skirt book and it inspired the kids to make their own. Jaclyn will bring down a ribbon skirt to show off to the kids as well.
 - d) Jaclyn: thank you teachers for making this school year so great. The kids have shown an interest in school again and us as parents notice the difference you guys are making with them. We appreciate having happy kids, playful kids and a positive environment.
- 12) Community Comments: Jaclyn when is parent teacher conversances? Josh and Kaite will look at the calendar as they have Inservice. There will be a lot of travel coming up so teachers are willing to be flexible with conversances.
- 13) Informational: None
- 14) Future Agenda Items: Graduation, jerseys and swag, Christmas Play, Fundraising for Student Gov.
- 15) Next meeting is: 11/1/2023 at rays place at 4:30 pm.
- 16) Adjournment: Maxine made a motion to adjourn, 2nd by Jaclyn. Motion carried to adjourn at 5:36 pm.

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

Date: September 25, 2023

Time: 5:00 p.m.

Location: Zoom Internet Conferencing/Perryville School

LSAC AGENDA

- I. Call to Order Time: 5:22 pm
- 2) Roll Call of LSAC Members: Donna, Dana, Myself
- 3) Introduction of Visitors: Angelina
- 4) Approval of Agenda: Donna approved 1 second
- 5) Approval of Previous Minutes: Didn't have last yrs mins.
- 6) Student Reports:
 - A. We have 25 students at this time
 - B. 2 seniors
- 7) Old Business: None
- 8) New Business
 - A. Meet and Greet ✓
 - B. Base Policies and Rules Kids doing good with Rules
 - C. Movie Night No charge movie
 - D.
- 9) Principal's Report:
 - A. There have been no disciplinary reports. Very happy to say
 - B. We have had 2 Fire drill and they have gone very well
 - C. Things have gotten off to a very good start as attendance is great and the students are engaged.
 - D. We ask all visitors to check in at the office before entering any class
 - E. We have many of our JH and HS students going to CTE classes both on line and in person.
 - F. Robotics club has been recognized and will start meeting next week.
 - G. The Cross Country Team is going to Regionals
 - H. October 16-20- No School for Students
 - I. Paper Work is in on all students
 - J. Mrs. Lamar is going out for Robotics Training on Friday
 - K. Oct 1-7 Robotics Training

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

10) Teacher and Aide reports:

- A. Mrs. Lamar
- B. Mrs. Butler
- C. Mr. Butler
- D. Any Classified who wishes to speak
- E.

11) Community Comment: *No*

12) Informational:

13) Future Agenda Items: *Oct 19th Next meeting*

14) Adjournment Time: *6:06 pm*

LSAC

Sep 25-2023

1. Donna Shangin
2. Dana Phillips
3. Angelina Phillips
4. Kennisha Shangin
5. Elba J. Lamar
6. Gary W. LAMAR



Date: December 2023
To: Lake and Peninsula School Board
From: Kasie Luke, Superintendent
Re: Report, December 12, 2023

2023 Fall Semester Overview

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

Celebrating Excellent Teachers – Our 2023-2024 Marigolds keep blossoming throughout the District. Chosen or not, we know who our marigolds are – it is these amazing educators who make up the backbone of LPSD and define “who we are.” A huge thank you goes out to our 2023-2024 award winners, Mrs. Michelle Hughes, Mr. Shakim Blackwell, Mrs. Sara Erickson, Mrs. Kate Cornell, Mrs. Sara Erickson, Ms. Marina McGourty and Mr. Christian Meneskie and all those who were nominated!

Enrollment – LPSD has not dropped a significant amount as we have 325 PK-12 students during the FY24 school year so far (FY22 we had 349, FY23 we have 326). We have maintained 10 active community school sites and there are students enrolled in our Lake View Homeschool.

Cross Country Success - LPSD has a lot of young athletes who have represented us at the State level this year in Cross Country. This year's LPSD State qualifiers Shea Nelson (IGI), Ty Kosbruk (PVL), Shaniqua Harried (NON), Keisha Harried (NON), Pagan Lester (NEW), and Anne Moses (NEW)! In a year of cost saving measures being necessary, we saved about \$35K by only allowing students who qualified for State to attend the regional event.

Volleyball Success - Congratulations to the Tanalian Lynx, Alaska's Mix 6 recipient of the Sportsmanship Award. Thank you for being positive representatives for LPSD and working hard as a team; Teagann Smith, Jordan Alsworth, Ray Chimel, Noah Davis, Noah Opland, Malachi Fowler, Silas Smith, Erik McGee, Hazel Metzgar, Rachel Opland, Brielle Lorentzen and Mikiah Lorentzen with Coach Glen Alsworth Jr and support Darcy Lorentzen.

BBRCCTE – Our BBRCCTE program so far this fall allowed 65 students in our Region attend eight different courses. We are so incredibly grateful for the collaboration and consistent growth of CTE opportunities for students in LPSD and in our region. We will continue to foster partnerships and seek sustainable funding for BBRCCTE.

Funding – While we still have not received a significant increase in the base student allocation, we are grateful to have received \$340 one time funding outside the Base Student Allocation formula this year. We will keep fighting for State funding in the upcoming legislative session. With CARES Act monies expiring, we are looking at creative cost saving measures that indirectly impact students. We came into FY24 with zero fund balance and have chosen several times to dip into the Lake and Pen Borough endowment monies to support our current efforts while making shifts in our practice without being able to predict increased sustainable funding for our future through the State.

Online Educational Offerings - We continue to offer educational offerings in LA and Math for our small schools and many online opportunities for all LPSD students. We went this route out of necessity for direct instruction for students with a certified english/language arts teacher. While we are constantly striving to improve our practices, we are grateful for the consistency of Mr. Christian Meneskie and Mrs. Marli Nikolaus as our online educators and will continue to assess the effectiveness of these programs for our students. 87

LPSD Distance Inservice - We did not hold any in person inservices this year so far as funding did not allow for these events and there were pros and cons. We do understand the importance of getting our teachers together in person for their professional and personal connectedness and we'll strive to have inperson inservice to begin the 2024-2025 school year.

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

Subsistence Calendar - We continue to function on a Subsistence Calendar, this is year 7 since we have adopted a shortened school year. Consistently in the monthly site reports we are seeking feedback on the calendar and perspective. In the years ahead, considering the budget, and the feedback of the Subsistence Calendar survey we conducted in Fall 2022 where 73% of people who completed the survey were in favor.



THE LAKE AND PENINSULA SCHOOL DISTRICT

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



December 4, 2023

To: Lake and Peninsula School Board
From: Tim McDermott

Re: Maintenance Report

This past short month of November 2023 the LPSD Maintenance staff was primarily involved with operational maintenance, system monitoring, logistical support, communications, and associated recordkeeping. General cleaning and daily maintenance of the sites has been and continues to be under the supervision of the principals and head teachers.

The Maintenance Department consists of myself, a field mechanic, a safety and compliance position, and a small crew of temporary maintenance personnel configured to specific site maintenance needs. This department is traveling as little as possible and projects are being addressed with the resources at hand in as much as circumstances dictate. There are some plans for internal projects in the works, like the power to the shop at Chignik Lake School and the drinking fountains at Newhalen School for a couple of examples, scoreboard at Igiugig, sound system at Kokhanok, projects that we save thousands of dollars on executing the work ourselves, given the timing and the method. However we as a whole are, for the most part, dealing with aging facilities and deteriorating infrastructure.

Collectively, and with some success, we are finding ways to get things done in different ways. The School District is talking with the villages about a greater level of ownership, of not only purchasing the desired asset but also planning for labor and resources to install the new scoreboard, the new sound system, the new drinking fountains, items the villages and LSACs request and support.

Much of this Department's time and effort is invested on a daily basis into data entry and communication, accountability and documentation, exhausting in an environment that is challenged for personnel and overtime, but necessary when reports are required and decisions are reviewed both before and after the fact.

Available manpower, weather, and conditions allowed for traveling Maintenance work at Igiugig and Newhalen during the month of November. December efforts have started at Chignik Lagoon with the schedule for the month determined, again, mostly by circumstance. We are hoping to be able to complete some internal projects over the Christmas break in addition to cleaning the schools and getting housing prepared for new staff, student teachers, and tutors coming after the break.

With the end of fall, Christmas and the associated break approaching, and the advent of our winter season, Maintenance would emphasize collective effort at communication, understanding, and transparency as we focus our best efforts on individual areas of operation and responsibility. Uncertainty is shared in this challenging environment and we are all unquestionably much better together. Feel free to reach out and contact the Maintenance Department at maintenance@lpsd.com or on our cell phones, Tim 907-469-0460, Carl 907-469-0473, or Damian 907-201-9434.

Date: November/December 2023
To: LPSD School Board Members
From: Nicole Metzgar & Kate Cornell
Re: November/December Curriculum Report

Professional Development

January RTI/MTSS Conference: This conference is being held at the Dena'ina Civic and Convention Center (600 W 7th Ave, Anchorage, AK) and virtually. LPSD teachers were able to choose if they wanted to attend virtually or in-person. LPSD attendance to this event include teachers, student teachers and tutors: 12 virtual and 41 in-person. ([Link to Conference Information Here](#)). Keynote Speakers at the conference include the author of *Visible Learning*, Dr. John Hattie and the creative producer of *Molly of Denali*, Princess Lucaj. Chin'an to Amy Blessing, Kasie Luke, and Theresa Wilson for helping with logistics.

Saturday, January 20, Rural RTI/MTSS Conference: All staff attended this virtual conference to make up for the October 16th inservice date.

Friday, January 26th: This is a workday for teachers attending RTI/MTSS virtually and a travel day for those attending in-person.

Saturday, January 27, RTI/MTSS Conference: All staff attended virtually or in-person to make up for the October 17th inservice date.

Sunday, January 28th, RTI/MTSS Conference: All staff were expected to attend virtually or in-person.

Monday, January 29th: This is a workday for teachers attending RTI/MTSS virtually and a travel day for those attending in-person.

Reads Act Professional Learning Communities (PLC): All K-3 LPSD teachers continue to meet almost every Wednesday from 2:30-4 PM to be trained in State Reads Act requirements. Chin'an to Ms. McCarley and all of our K-3 teachers for participating in this huge undertaking.

Spring 2024 New Teacher, Tutors, and Student Teaching Induction: Planning is in progress.

Curriculum

Nov 25- Dec 4 Recruiting Trip: Nicole Metzgar, in the curriculum role, traveled with Mr. Cornell to visit SUNY Brockport and Mansfield University Campuses. Her role was to help introduce LPSD to education students and professors and build partnerships with Universities. She also convinced Mr. Cornell to visit the NY side of Niagara Falls to hear and see the roar of 675,000 gallons of water per second cascading off steep cliffs.

Monthly Collaboration with Principals:

November's focus reviewed updates to LPSD End of Level Assessment Procedures ([Link here](#)), shared expectations for teachers, MTSS/RTI questions, and collecting feedback on Technology standards.

ANE Local Language Classes: Starting the week of January 8th, 2024, district wide spring local language zoom classes will be offered by ANE teachers to any interested 4-12 student each Tuesday and Wednesday from 2-2:30PM.

Technology Standards: Feedback on standards is being collected through January 2024. Qu yana Aaron Anderson for generously offering his technology specific insight and for Ms. Brandey Voran's ideas about typing words per minute. Please continue to add feedback. The hope is to have standards finalized by February and be implemented by August 2024. Link to Proposal & Feedback is here: [Link](#)

CTE Courses for Credit: LPSD Registrar and Curriculum continue to meet as needed with BBRCTE leaders to review course offerings and establish the credit earned. LPSD is very happy with the partnership with BBRCTE and enjoys working with them to create awesome learning opportunities for our students. Here is a link to the most updated CTE courses being offered to LPSD students. These courses fluctuate as new ones are created and others are being updated. [Link](#)

Distance Classes: Distance classes continue to provide our students at our small sites with the opportunity to be taught at their level in ELA and MA. As a team, we are looking at the efficacy of the program, how we measure its success, and what it will look like into the future. As always, we welcome your feedback and suggestions as to how we can continually improve the program.

Advanced Online Classes: No change from last board report: 9 students from 3 sites have enrolled into 12 advanced online courses. Curriculum oversees the application for financial assistance and course reimbursement.

Experiencing Out: Since the last board report, 1 student has Experienced Out for high school credit. Curriculum oversees the awarding of credit for these experiences.

Leveling Transfer Students: No change from last board report: 22 students have transferred into LPSD this school year. Curriculum helps place these students in appropriate levels.

As always, feel free to contact Nicole Metzgar at nmetzgar@lpsd.com (907.781.3201), or Kate Cornell at kcornell@lpsd.com (907.571.7020). Qu yana. Chin'an. Happy Holidays.

Technology Report

November 2023 - Sam Rigby

Cybersecurity - I have concentrated efforts throughout November on improving our cybersecurity posture following the cybersecurity risk assessment I completed in October. Phase one involved hardening outside access to systems, patching known security loopholes, confirming data backups, and increasing individual user account security. Phase two will focus on documentation: written policies, inventory of systems, disaster recovery plans, and more.

Laptop Damage - Unless it is a quick fix, we generally will replace a damaged laptop with a spare from our ready-to-go inventory. This allows us to get a working laptop back in a student's hands as fast as possible. As we have time, we will process through our inventory of damaged laptops. We document their condition and determine which can be economically repaired.

Unfortunately, many of the damaged laptops have experienced physical damage to the screen. This results in repair costs ranging from \$400-500. The damage often occurs if a laptop is dropped or a foreign object is closed inside the laptop. We are also seeing screen damage that we believe is a result of a design flaw rather than careless use. We are currently working with Apple to determine if there is an opportunity for free or discounted repair on laptops with what appears to be internal screen damage.

Current and Ongoing Projects

- HVAC control server replacement
- Migration of select servers from the cloud to on-premise (cost savings)
- Accounting database hardware upgrades
- Student web filter enhancements
- Multi-factor authentication rollout for staff (cybersecurity enhancement)
- School Wifi access point upgrades

Volleyball

Attached are the brackets for the district and regional volleyball tournament hosted Port Alsworth school. Results are attached on separate tabs. LPSSD is excited to welcome Aleknagik this year as their first year competing in Mix-six volleyball. Big Thank you to the staff and community of Port Alsworth for host an outstanding regional event.

2023 Volleyball Awards:

INDIVIDUAL AWARDS

All-tournament Team:

Mix-3: Name School

- 1. _____ Shaniqua Harried _____ Nondalton _____
- 2. _____ Iliana Wassillie _____ Kokhanok _____
- 3. _____ John Tallekpalek _____ Levelock _____
- 4. _____ Sharlise Yagie _____ Perryville _____
- 5. _____ Shea Nelson _____ Igiugig _____
- 6. _____ Jaydon Kakaruk _____ Nondalton _____
- 7. _____ Adam Tunguing _____ Port Heiden _____
- 8. _____ Ty Kosbruk _____ Perryville _____
- 9. _____ Micarlo Christensen _____ Port Heiden _____
- 10. _____ Etelani Tupuola _____ Chignik Lagoon _____
- 11. _____ Devin Kosbruk _____ Perryville _____
- 12. _____ Dante Kalmakoff _____ Chignik Lake _____
- 13. _____ Teagann Smith _____ Port Alsworth _____
- 14. _____ Bryce Olympic _____ Newhalen _____
- 15. _____ Erik McGee _____ Port Alsworth _____
- 16. _____ Piper Neketa _____ Newhalen _____

Good Sport Team: Name School

- 1. _____ Dannika Wassillie _____ Newhalen _____
- 2. _____ Teagann Smith _____ Port Alsworth _____
- 3. _____ Devin Kosbruk _____ Perryville _____
- 4. _____ Gwen Aaberg _____ Nondalton _____
- 5. _____ Andrew Lind _____ Port Heiden _____
- 6. _____ Erik McGee _____ Port Alsworth _____
- 7. _____ Jimmy Anderson _____ Chignik Bay _____
- 8. _____ Emily Andrew _____ Kokhanok _____
- 9. _____ Gilanna Tupuola _____ Chignik Lagoon _____
- 10. _____ Maddy Apokedak _____ Levelock _____

SCHOOL AWARDS

Top Attendance: Igiugig

Top Academic: Newhalen

Top Sportsmanship: Perryville

Mix-3 Runner-up: Kokhanok

Mix-Six Runner-up: Newhalen

Mix-3 Championship: Perryville

Mix-Six Championship: Port Alsworth

Basketball:

Date: December 8, 2023
To: LPSD School Board
From: Laura Hylton, Finance Director
RE: December Board Report

Budget

The attached financial report contains budget amounts approved in April of 2023 and is in need of revision after count and implemented expenditures reductions. District administration and maintenance are generally over budget this time of year until the indirect costs from grants are posted and the excess costs of teacher housing are moved to fringe benefits. CTE budgets have changed a lot since the spring and will be revised with all the updated grant and program information.

Health insurance renewal premiums for 2024 were received this morning and I have yet to process the documents. The increased costs will need incorporated into the budget.

ALASBO Conference

Members of the business office team attended the ALASBO conference in Anchorage this week and the training and information were excellent. Information on the foundation funding and adequacy law history provided insight into the road ahead for Alaska school funding. AASB, ACSA, DEED and others provided training and legislative information and perspectives all our districts will need to present unified information to the legislature in the coming months.

Legislative Work

Developing relationships with our legislators and explaining our needs and cost increases will be imperative to developing funding for FY25. Parent, student, board and staff all need to share our stories with our legislators. Without constituent input school funding increases will not move forward. Politics cannot be separated from the electorate, your input and vote matters.

Health Insurance

Renewal is almost complete the plan premiums I received this morning are below. We have balanced our plan offering to the market place in a good first step to containing costs. More work is likely needed and I will provide updates throughout the year as we work with the committee and claims for the coming year.

Financial Report attached.

Lake and Peninsula School District

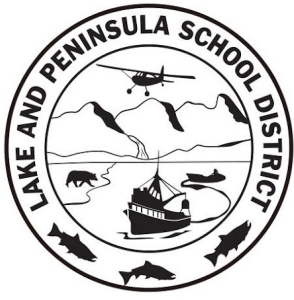
100 Board Report
Fiscal Year: 2023-2024

From Date: 7/1/2023 To Date: 12/8/2023

Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Budget Balance	% Budget
Instruction	100.000.100.000.000	\$4,331,350	\$1,212,200	\$3,119,150.43	\$2,642,787	\$476,363.00	11.00%
Lake View Home School	100.000.140.000.000	\$31,717	\$6,707	\$ 25,010.15	\$5,983	\$ 19,027.22	59.99%
CTE	100.000.160.000.000	\$535,143	\$325,371	\$ 209,771.83	\$318,034	-\$108,262.20	-20.23%
SPED direct instruction	100.000.200.000.000	\$1,116,625	\$294,121	\$ 822,503.53	\$769,645	\$ 52,858.33	4.73%
SPED special services	100.000.220.000.000	\$281,741	\$107,908	\$ 173,832.89	\$91,832	\$ 82,000.45	29.10%
Student support	100.000.300.000.000	\$89,661	\$18,020	\$ 71,640.84	\$27,100	\$ 44,541.01	49.68%
Instructional Support	100.000.350.000.000	\$601,190	\$166,228	\$ 434,961.81	\$296,075	\$138,886.38	23.10%
Instructional Technology	100.000.360.000.000	\$2,614,556	\$987,708	\$1,626,848.30	\$1,748,841	-\$121,992.26	-4.67%
School Admin - Principals	100.000.400.000.000	\$845,232	\$249,900	\$ 595,331.98	\$682,475	-\$ 87,143.43	-10.31%
School Support - Secretaries	100.000.450.000.000	\$94,496	\$35,541	\$ 58,955.85	\$85,993	-\$ 27,037.44	-28.61%
District Admin - Superintendent and Board	100.000.510.000.000	\$580,303	\$290,406	\$ 289,897.15	\$139,126	\$150,771.07	25.98%
District Admin - Business Services	100.000.550.000.000	\$637,260	\$411,947	\$ 225,312.69	\$420,666	-\$195,352.91	-30.66%
Maintenance and Operations	100.000.600.000.000	\$2,630,465	\$1,263,049	\$1,367,416.39	\$1,058,643	\$308,773.56	11.74%
Student Activities	100.000.700.000.000	\$500,509	\$77,947	\$ 422,561.64	\$36,159	\$386,402.33	77.20%
Other Fund TRS & PERS OB	100.000.760.000.000	\$0	\$203	-\$ 202.57	\$393	-\$ 595.27	0.00%
Other Fund TRS & PERS OB	100.000.790.000.000	\$0	\$2,118	-\$ 2,117.68	\$4,982	-\$ 7,100.14	0.00%
Food Service Transfer	100.000.900.000.000	\$280,000	\$ 0.00	\$ 280,000.00	\$ 0.00	\$280,000.00	100.00%
Grand Total:		\$15,170,247	\$5,449,372.19	\$9,720,875.22	\$8,328,735.52	\$1,392,139.70	9.18%

Lake and Peninsula School District
2024 Self-Funded Projected Rates

MEDICAL/RX/DNT/VIS	Enrollment	2023 Current Rates	Status Quo		Plan Changes	
			2024 Projected Rates	Enrollment	2024 Projected Rates	
PPO 100						
Employee Only	27	\$1,626.47	\$2,069.14			
Employee + Spouse	9	\$2,927.45	\$3,724.21			
Employee + Child(ren)	10	\$2,601.96	\$3,310.13			
Employee + Family	<u>12</u>	<u>\$4,065.69</u>	<u>\$5,172.23</u>			
Monthly Total	58	\$145,070	\$184,553			
Annual Total		\$1,740,835	\$2,214,633			
PEPM		\$2,501.20	\$3,181.94			
% Increase			27.2%			
PPO 300						
Employee Only	8	\$1,564.71	\$1,990.57	35	\$1,983.51	
Employee + Spouse	1	\$2,815.69	\$3,582.02	10	\$3,569.32	
Employee + Child(ren)	3	\$2,501.96	\$3,182.91	13	\$3,171.62	
Employee + Family	<u>5</u>	<u>\$3,909.80</u>	<u>\$4,973.92</u>	<u>17</u>	<u>\$4,956.28</u>	
Monthly Total	17	\$42,388	\$53,925	75	\$230,604	
Annual Total		\$508,659	\$647,099		\$2,767,246	
PEPM		\$2,493.43	\$3,172.05		\$3,074.72	
% Increase			27.2%		23.3%	
HDHP 2000						
Employee Only	12	\$1,454.90	\$1,850.88	12	\$1,785.16	
Employee + Spouse	5	\$2,618.63	\$3,331.33	5	\$3,212.39	
Employee + Child(ren)	4	\$2,327.45	\$2,960.91	4	\$2,854.46	
Employee + Family	<u>15</u>	<u>\$3,637.25</u>	<u>\$4,627.19</u>	<u>15</u>	<u>\$4,460.65</u>	
Monthly Total	36	\$94,421	\$120,119	36	\$115,811	
Annual Total		\$1,133,047	\$1,441,425		\$1,389,738	
PEPM		\$2,622.79	\$3,336.63		\$3,216.99	
% Increase			27.2%		22.7%	
Monthly Total	111	\$281,878	\$358,596	111	\$346,415	
Annual Total		\$3,382,541	\$4,303,157		\$4,156,984	
PEPM		\$2,539.45	\$3,230.60		\$3,120.86	
% Increase			27.2%		22.9%	



THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



To: Board of Education
Lake and Peninsula School District

December 5, 2023

From: Marjorie Waggoner
Special Education Director (Contractor)

Re: Special Education Report

As I review the Board Reports for the previous months this school year, it became apparent that I needed to include information in this report that had not been previously reported.

Update On Student Count

The October count for students who had an IEP in our district was 59. This number is 3 less than on count date in 2022. The number of students in each disability category is as follows:

- 02 Cognitive Impairment—5 students
- 03 Hearing Impaired—0 students
- 04 Speech or Language Impairment—21 students
- 05 Visual Impairment—0 students
- 06 Emotional Disturbance—0 students
- 07 Orthopedic Impairment—0 students
- 08 Other Health Impairment—7 students
- 09 Specific Learning Disability—22 students
- 10 Deaf Blindness—0 students
- 11 Multiple Disabilities—0 students
- 12 Autism—0 students
- 13 Traumatic Brain Injury—0 students
- 14 Developmentally Delayed—4 students

We claimed 4 students as in need of intensive services this year. Three of the students were verified in previous years. We are waiting on the state for verification of the 4th student.



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October Inservice

Once again, I had the opportunity to train the entire staff in understanding disproportionality. LPSD was found at risk for significant disproportionality in the number of Native Alaskan and Native American students who were found eligible for special education services in the category of Speech and Language Impairment. This presentation was part of the corrective action required because of the disproportionate determination by the state for LPSD. The focus was on respecting the language of our Native American and Alaska Native students whose speech may be different but is not a disability and being aware and understanding of each aspect. If students truly have a disability in speech/language, we certainly want to provide them with the speech and language services needed through special education. If our students have a difference in their language patterns that is typical in their particular village and/or culture, we want to respect that difference, and provide regular education interventions to enrich student language development.

The yearly required training and discussion around confidentiality of special education records and student information was also discussed.

Paulene Manning and I presented a session at the October Inservice entitled “Best Practices for Supporting Students with IEPs in the Regular Education Classroom”. The participation of the LPSD teachers was excellent and many ideas were generated,

Alaska State Special Education Conference

This year’s conference will be held February 5-7 at the Hilton Anchorage Hotel. This year’s theme is Choose Your Own Adventure: Your Voice Makes A Difference. The agenda promises varied topics and discussions related to providing quality programs for special education students and giving attendees an opportunity to network with colleagues across the state. LPSD special education teachers are planning to attend. We will also be meeting as a team during the conference to problems solve and support each other in developing effective programs for each special education student in LPSD.



THE LAKE AND PENINSULA SCHOOL DISTRICT

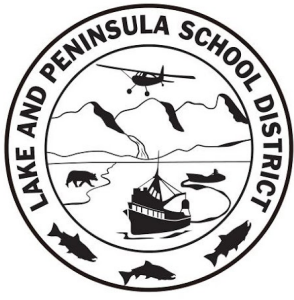
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In Appreciation

Kudos to LPSD teachers this year for their dedication and diligence in providing quality sped services to our students. Our regular education teachers are a big part of sped student support in our rural schools. Together the sped teachers and general education teachers provide the school environment and the academic instruction that our students require. I also appreciate the support of our administrators and the School Board regarding special education challenges and requirements.



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District Assessment Report – November 2023

To: Kasie Luke
and LPSD School Board Members

From: Moon McCarley, District Testing
Coordinator

NWEA MAP Growth Assessments – Students in grades K-9

- Winter MAP Growth Benchmarks will take place in January 2024.
- The testing window is January 15-19 with make up assessments the following week.

Amplify mClass with Dibels 8

- The winter benchmark window is January 15-19 with make up assessments the following week.

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

- AK Star results will be available in March 2024
- The cut scores are in the last stages of the review process at this time.

ADP - Alaska Developmental Profile – Kindergarten students

- ADP data will be made public in December.

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

- Currently there are no LPSD students who will be taking the DLM

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

- Chignik Lake, Meshik School, and Levelock have been selected to participate in the NAEP assessment.
- Site testing dates will be made available when they are set.

I'm available to meet with any board members to go over more targeted data, discuss testing practices, and any other assessment focused topics. Please don't hesitate to contact me at mmccarely@lpsd.com or 907-639-1199.

Available results for any statewide assessment can be accessed here:
<https://education.alaska.gov/assessments/results>

Early Learning & Literacy Grant Report: Dec. 2023

Student Numbers: Total- 38

Chignik Lake- 1 Nondalton- 2 Newhalen- 13 Perryville- 4 Port Alsworth- 4 Chignik Lagoon- 3 Kokhanok- 6	Port Heiden- 5 <i>**To open after winter break</i> <i>*Igiugig- No PK Students</i> <i>*Pilot Point- No program</i> <i>*Chignik Bay- No Program</i> <i>*Levelock- No Program</i>
--	--



PreK Updates:

- Monthly Audio- Dec. 4th @ 12:30
- Training for Meshik: Day 1- Program Overview & Operations, Day 2- Classroom Design for Early Childhood, Day 3- Curriculum & Intentional Lesson Planning, Day 4- Assessments (Brigance & TSG), Day 5- Family Engagement and Open House (Dec. 13th)
- AAEYC: Feb 29-Mar 2 - Interest survey to select participants & Granting funding applicable for travel
- Thoughtful Thursdays (Social/Emotional Learning Sessions) will resume in Feb. 2024. Singing & Hand Plays, Sign Language for Emotions, Mindful Breathing & Calming Strategies!
- In the Process of evaluating Alaska's Early Education Program Standards with LPSD current procedures and program operations. (newly adopted 2023)
- In Development- Continuous Quality Improvement Plan (CQIP) for PreK Program Operations

Power of Block Play:

- Developmental Skills- Taking Turns, Sharing Materials, Expressing Creativity & Imagination, Enhancing Spatial Reasoning, Understanding Prepositions, Executive Functioning, and much MORE!
- [NAEYC Article for Reference](#)



Chignik Lagoon



Perryville



Newhalen



Tanalian- Exploring Light



Newhalen- Making Patterns

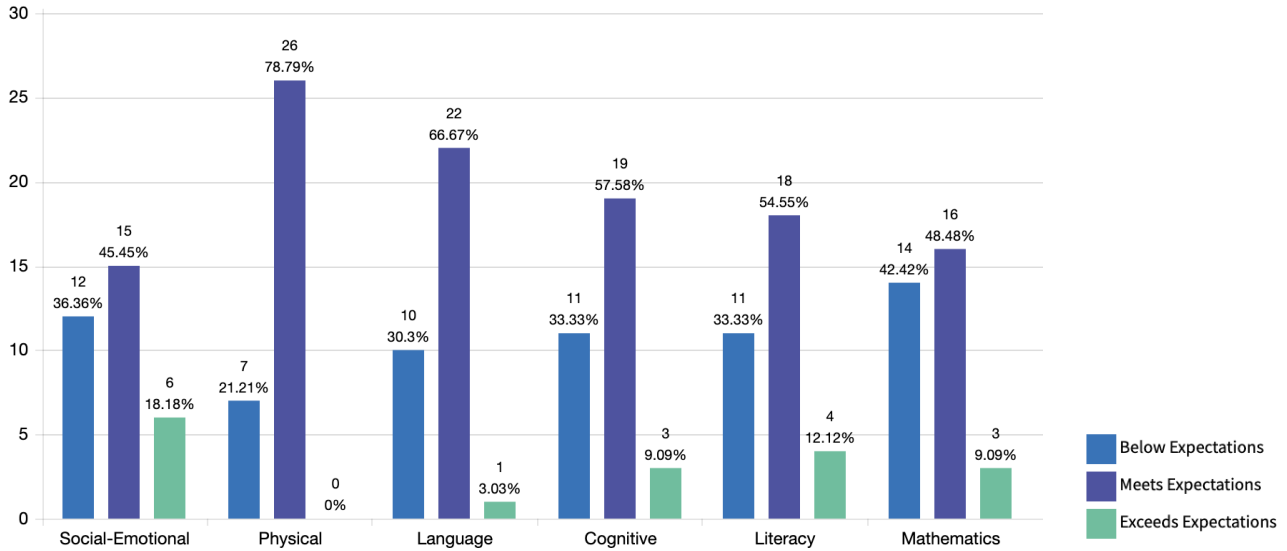


Kokhanok- Name Writing

Teaching Strategies GOLD: Prek Standards (Checkpoint #1)

Developmental Milestones for 3, 4, & 5 year olds

Fall 2023/2024 - Widely Held Expectations



~ Areas of Focus: Counting, Quantifying, Spatial Reasoning, & Patterns

	Below	Meeting	Exceeding
20a Counts	14 / 42.42%	15 / 45.45%	4 / 12.12%
20b Quantifies	14 / 42.42%	15 / 45.45%	4 / 12.12%
21a Understands spatial relationships	25 / 75.76%	7 / 21.21%	1 / 3.03%
21b Understands shapes	13 / 39.39%	17 / 51.52%	3 / 9.09%
23 Demonstrates knowledge of patterns	12 / 36.36%	10 / 30.3%	11 / 33.33%

Projects in Progress:

Literacy Board Games

- * Rhyming- Winter Chutes & Ladders
- * Alliteration- Memory Match & Movements
- * Syllable Segmentation- Sequence
- * Beginning Sounds- TBD



Summer Backpacks

- * Nature Themed
- * Explore Outdoors
- * Scavenger Hunts
- * Literacy & Math Games



Literacy Grant Updates: CLSD- Supplemental Funding Year 5: 2023-24 ***Final Year***

Literacy Retreat: (Nov. 17-19 @ Nondalton)

- Participants: Virtual 6 & In-Person 7
- Feedback: Meaningful experience, collaborative conversations, welcome to new LPSD Staff
- Topics: Executive Functioning & Literacy, Wellness Practices for Educators, Curriculum Alignment with SOR, Pacing Guides & Implementation, Phonics & Vocabulary Routines
- Social Time: Beading Event in the Evenings

RTI Conference: (Jan. 20, 26, 27, 28)

- Registration Underway

Science of Reading Symposium: (April 19-21)

- Registration Open for Rural School Districts
- Grant Funding to Send 15 staff members
- Intended to further our literacy professional development offerings FY2024-25

Early Literacy Bags

- Assembly and shipping to occur Jan. 2024
- Children- 90, Ages Birth to Prek 4



Date: November 27, 2023

To: LPSD School Board

From: Denali Smith

Regarding: November Counseling Report

The month of November was incredibly busy for the counseling team. Patty McCasland was able to join Kacy Lou on site in Port Alsworth during the district's mixed-3 and mixed-6 volleyball meet. Together, they were able to meet with many of the juniors and seniors in an effort to help them in their post-secondary planning and goals. Patty and Kacy Lou were also able to build rapport with the many students, staff, and community members that attended.

Students were also busy this month as many of them attended another CTE intensive week. As counselors, we have seen many students return from these intensives not only with extra credits for graduation, but with increased confidence and skills. Many of these students have been more capable of formulating a postsecondary plan based on their experiences at CTE.

This month Kacy Lou is also implementing virtual social emotional learning (SEL) lessons to grades K-2 and 3-5 using the Everyday Speech curriculum. For those classes that are unable to attend Kacy Lou's weekly meetings, she and I will work together to provide the SEL instruction at times that work best for each site. The Everyday Speech curriculum follows the Collaborative for Academic, Social, and Emotional Learning (CASEL) framework addressing the five core competencies of character development, self-management, empathy, social connections, and responsible decision-making. Kacy Lou and I have already found success using this curriculum both in one-on-one meetings and in classroom lessons.

Kacy Lou and I were also able to attend the Alaska School Counselor Association's annual conference this month. This conference was particularly helpful in providing information and resources for rural school counseling, restorative practices, and Brief Interventions for School Clinicians (BRISC). We have already begun to implement many of the key takeaways to improve our counseling practice.

As November comes to a close, we as a counseling team are especially grateful for a school district that supports its counselors in our efforts to help students apply academic achievement strategies, manage their emotions, develop interpersonal skills, and plan for postsecondary options. Kacy Lou, Patty McCasland, and I will continue to work together in these efforts. As always, please feel free to email me or Kacy Lou if you have any questions or concerns.

For the kids,
Denali

LAKE AND PENINSULA SCHOOL DISTRICT BOARD REPORT

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

Students from the Bristol Bay Region participated in BBRCTE's first Intro to Aviation Maintenance course this past intensive week! In this course students started by learning the fundamentals of maintaining an aircraft and were able to do their very own wheel to wheel ski change out on a super cub! Students were able to explore both the General Aviation industry as well as the Commercial industry.



Cooking up the Future

Culinary Students from all four districts spent this last intensive week learning about the restaurant industry while creating amazing dishes they shared with the group.



Students started off the week learning about food safety and sanitation before taking the State of Alaska Food Handlers test. They then spent the rest of the week learning a variety of basic culinary skills and capping off the class with a competitive team cook off!



November Intensives

Nov. 5th-Nov. 11th

Anchorage/ Palmer

- Intro to Aviation Pilotage
- NCCER Core 1a
- Intro to Aviation Maintenance
- Welding-Ironworkers Union

Naknek

- Welding 2
- Culinary 1
- Digital Storytelling 2

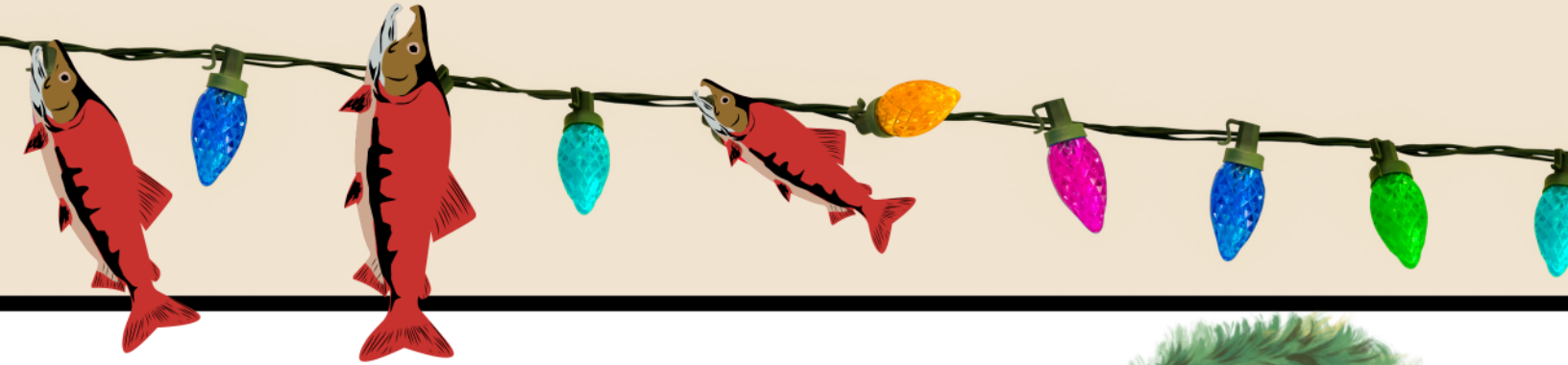
Dillingham

- Intro to Education
- Intro to Allied Health



BBRCTE NEWSLETTER

November/December 2023



Happy Holidays

from





Intensive Week 2 Photo Gallery

Culinary Arts I
Digital Storytelling II- Editing
Welding II
Electrical Part B/ Core
Intro to Aviation Maintenance
Ironworkers Certification Course
Intro to Aviation Pilotage- Phase 2
ARAA Flight Program
Intro to Allied Health Careers
Ed Rising- Intro to Education

Intensive Week 3 Courses
Intensive Week 3 Deadlines

NOV. 6-11, 2023
INTENSIVE
WEEK 2
PHOTO GALLERY

Culinary Arts I- Naknek, AK Nov. 6-11, 2023





Digital Storytelling II - Naknek, AK Nov. 6-11, 2023



Welding II - Naknek, AK Nov. 6-11, 2023







Intro to Aviation Maintenance - Anchorage, AK Nov. 6-11, 2023



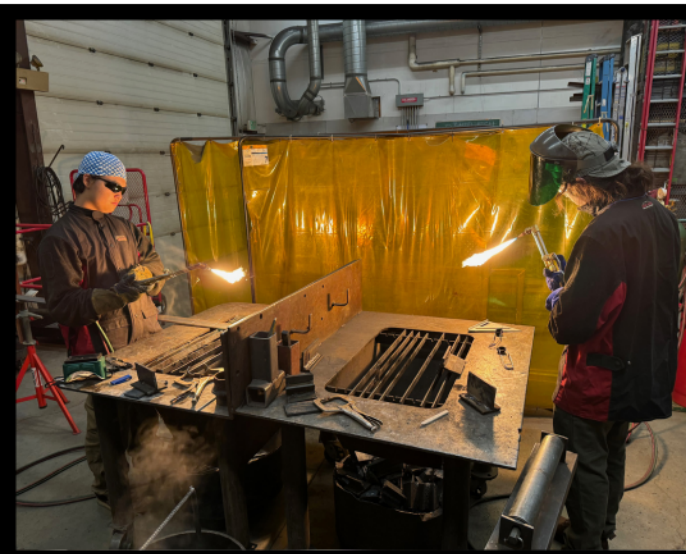


Ironworkers Certification Course - Anchorage AK Nov. 6-11, 2023





Ironworkers Certification Course - Anchorage, AK Nov. 6-11, 2023





ARAA-Intro to Aviation Pilotage-Phase 2 - Anchorage, AK Nov. 6-11, 2023



Alaska Rural Aviation Academy – Flight Program

Year Round Pathway, Includes Summer Portion

The Alaska Rural Aviation Academy was established in 2023 as a means to give rural Alaskan students the opportunity and resources to enter into the field of aviation pilotage with the guidance and support to successfully complete their private pilot certification. Through ARAA-Flight students gain a deep understanding of Aviation history throughout Alaska, gain the knowledge and study strategies needed to ACE their FAA Written Exam and the foundation & fundamentals to continue building upon as they progress through their 40 hours of flight training. Upon successful completion of this program, students will gain their Private Pilots License, have internship opportunities & have built a foundation for themselves to continue into their aviation career of choice.

Recruitment Process

Introduction to Aviation Pilotage, ARAA-Flight Training Recruitment

A group of 12 students will participate in an Intro to Aviation Pilotage course through CKT Aviation and Swoop Flight Training. Intro to Aviation Pilotage will encompass basic aviation terminology, what the different training paths look like, how to apply for scholarship opportunities, and what different programs exist. Students will be introduced to FAA Exam prep, learning about Aerodynamics, and applying the knowledge to answering and studying for FAA Exam questions. Students are taught how to study like a pilot and learn the tools to use to prepare for check rides and written exams. Students also learn about barriers to employment, safety measures, and Federal Aviation Regulations. Students will gain flight simulator time, obtain their student pilots license and tour the aviation museum. This course is a recruitment course for the 2024 spring ARAA Flight Training.

Phase 1 – Intensive Week 1: October 2-6, 2023 CLOSED

Deadline to Apply: September 11

Phase 2 – Intensive Week 2: November 6-10, 2023 CLOSED

ARAA-Flight Training

Distance: February 5 – March 18, 2024 (6 weeks)

A group of 13 of the 24 recruitment students will begin their flight training ground school via distance learning where they will begin studying for the FAA Written Exam. 10 out of 13 students will be chosen to continue forward into the ARAA-Flight Training Intensive Weeks from this distance course.

Intensive Week 3: March 18-22, 2024

10 students from the ground school course will be invited to participate in the ARAA SEL Flight / Ground Training. These students will travel to Anchorage where they will use the flight simulator to gain more understanding on instruments and controls as well as obtain their 3rd class medical, take the FAA Knowledge Exam and begin their flight training hours.

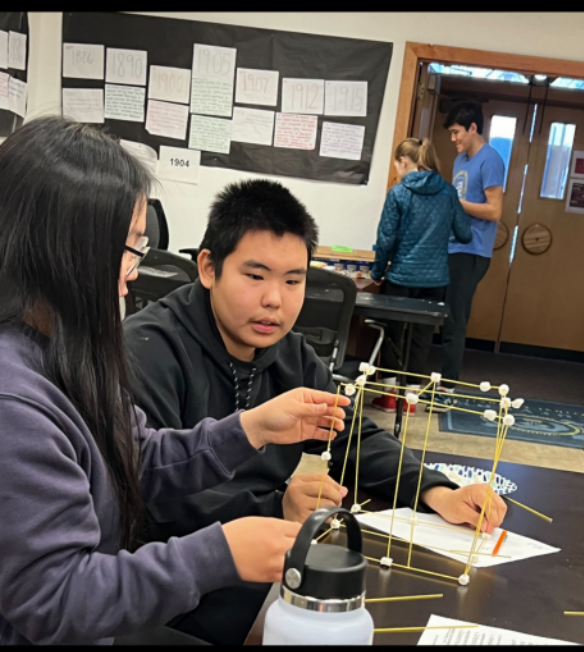
Intensive Week 4: April 29-May 3, 2024

The finalized cohort for the summer flight training will travel to Anchorage and continue building flight and ground time. Students will become familiar with what their summer flight training is going to look like, including: housing, internship opportunities, support/mentorship, etc.

Summer Flight Training: June 2, 2024-August 3, 2024

Flight training will commence on June 3rd in either Anchorage or Talkeetna, Alaska. This program is a three-month program where students will gain the knowledge and skills necessary to complete their private pilot license check-ride. Students will be allocated two, one week breaks in this time frame where they can travel home and visit family. More details will be provided upon acceptance into this program.





Ed Rising- Intro to Education - Dillingham, AK Nov. 6-11, 2023





INTENSIVE WEEK 3 COURSE DESCRIPTIONS

MARCH 17-23, 2023

Fisheries Services I
Early Education with BBNA
Bristol Bay Native Languages
Electrical I Part C / Core
Welding 3-Intro to Aluminum
UAV (Drone) Training
Culinary Arts 2



INTENSIVE WEEK 3 COURSES **MARCH 17-23, 2023**

Fisheries Services I- Vessel Services and Maintenance

Vessel Services and Maintenance will focus on preparing you to work as Bristol Bay Commercial Fisherman, though, the skills taught are transferable beyond the Bay. This is a two part course; the cohort will attend Intensive Week 3 (Part I) and Intensive Week 4 (Part II). Attending Part II is not required, but encouraged. If Part II is not filled, we will accept new students to the cohort. This, in conjunction with Part II, makes up the first tier of the Skipper Apprenticeship Training Program. Four college credits are available to students who complete both Part I and Part II; two credits per session.

Vessel Services & Maintenance Part I covers AMSEA crew class training, Intro to Boat Work, and an Intro to Marine Propulsion. The AMSEA crew class training will include the certification of US Coast Guard recognized onboard drill conductor. The Intro to Boat Work is a completely hands-on training opportunity that incorporates proper tool use with personal protective equipment, hand tools, chemicals, power tools, hoses and clamps, fasteners, intro to wiring. The Marine Propulsion portion of this training combines introduction to diesel engine mechanics and maintenance as well as hands-on work on outboard motors. Your instructors will be Alaska Sea Grant Marine advisory program agents, Gabe Dunham and Tav Ammu, both Bristol Bay commercial fishing captains. This training is the first part of a two series training program.

Bristol Bay Native Languages

Duhduldih dna'eszen! Elitnauput!
Bristol Bay Languages Intensive

A week-long language intensive to introduce students to the indigenous languages of Bristol Bay. Students will learn strategies and techniques of second language learning, and be immersed in learning cultural heritage through language. Students will develop skills needed to continue learning language in their communities and gain technical skills in the specialized area of language revitalization.



INTENSIVE WEEK 3 COURSES

MARCH 17-23, 2023

UAV (Drone) Training

In conjunction with B-town Productions, BBRCTE offers a course in Unmanned Aerial Vehicles taught by Steven Glasheen, a certificated drone and private pilot born and raised in rural Alaska. Students who participate in the course will learn basic flight controls of drones, part 107 certificate requirements, the application of drones in their community, and the importance of drone technology in today's economy. An emphasis on cinematography will drive the students to become familiar with the application of drones in the business world as well as the importance of highlighting crucial topics and stories in their communities.

During this course students will be expected to be working in a classroom environment learning about the overview of drones, the part 107 certificate, and the application of drones. In the latter half of the course, students will learn how to navigate student-created obstacle courses and airspace requirements. Students will also be expected to work in teams and along with the instructor to produce a highlight reel that tells a story and that will be shown at the end of the intensive week. This course allows students to explore the world of drones and their application from a business standpoint in addition to utilizing drones to better their communities.

Electrical I Part C/ Core

Electrical I Part C/Core is a continuation of NCCER Core, Electrical I Part A & Electrical I Part B. It focuses on residential framing and residential wiring with a little bit of overhead power distribution. Construction aspect- students will frame a room in the shop tying it to the existing building. Electrical aspect- students will build a service on the framed wall and learn the steps of wiring a house. The students will complete all steps from the rough in to the trim out, and all work will be inspected. For the Power Distribution, the students will learn how to wire cut in on a house service and the proper tools and safety equipment used to complete the connections.



INTENSIVE WEEK 3 COURSES

MARCH 17-23, 2023

Early Education with Bristol Bay Native Association

The CTE Early Childhood Education Program is designed to teach students the aspects of teaching and working with young children, from birth through elementary age. This is the first step towards becoming a teacher.

Welding III- Intro to Aluminum

This course will help students expand on the welding skills they obtained in Welding I & Welding II. This hands-on course will teach the fundamentals of working with Aluminum.

Culinary Arts II

Culinary II is specifically focused on students who are interested in working in a remote lodge. Students will have the opportunity to work with two incredibly talented chefs with years of experience working in lodges in Bristol Bay as they learn how to plan and execute cooking a gourmet menu.



UPCOMING DEADLINES

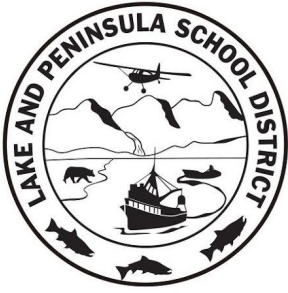
Intensive Week 3
February 2, 2024: Application Due

Intensive Week 4
March 22, 2024: Application Due



APPLY NOW AT:
www.bbrcte.org





THE LAKE AND PENINSULA SCHOOL DISTRICT

101 Jensen Drive
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907-246-4280

1617 S Industrial Way #1
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Date: December 4, 2023

To: LPSD School Board Members

From: Bill Cornell- Director of Personnel

Re: December Personnel Report

Updates:

- We continue to work in partnership with BBRCTE, regional districts, and UAA to develop a teacher internship program as well as foster conversations with current classified staff in regards to pursuing teaching credentials. Thank you to Mr. Steve Noonkesser for his efforts on this front.
- Ms. Nicole Metzgar and I traveled to New York and Pennsylvania to recruit student teachers, tutors, and teachers with longtime university partners from State University of New York (SUNY), Kutztown University, and Commonwealth University. Our student teacher and tutoring program continues to be discussed on a number of fronts, and is something to celebrate. Thank you for your support in fostering university partnerships, as they are a direct funnel to recruiting quality educators. Please see below for a few pictures from our travels.
- We will be welcoming a large group of individuals to LPSD to support students for the spring semester, including student teachers, tutors, and teachers. Welcome to:
 - ◆ Julia Colucci- Elementary teacher in Port Heiden for the spring semester. Ms. Colucci student taught with Ms. Zimmerman this fall
 - ◆ Kendall Ogle- Secondary Generalist in Igiugig. Although new to teaching in Igiugig, Ms. Ogle has worked for the village of Igiugig in the past
 - ◆ Ed Rettmann- Secondary Generalist in Levelock for the spring semester. Mr. Rettmann is a recent grad of West Chester University
 - ◆ Kathy Touring- Elementary and Head Teacher in Levelock for the spring semester. Ms. Touring taught in Florida, but most recently graduated with her M.Ed from West Chester University
 - ◆ Melissa Tucker- Elementary teacher in Nondalton for the spring semester, and a professor on sabbatical leave from Boyce College.
 - ◆ Faith Woodcock- SUNY grad and Tutor in Nondalton. Faith student taught with Gabby Cruz this fall
 - ◆ MacArthur Ratliff- SUNY grad and Tutor in Chignik Lake
 - ◆ Gabrielle Calhoon- Kutztown University grad and Tutor in Kokhanok
 - ◆ Elizabeth Standera- SUNY grad and Tutor in Newhalen
 - ◆ Augustine Valentino- SUNY student teacher in Port Heiden with Katie Zimmerman



THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



- ◆ Abigail Plouse- Mansfield/Commonwealth University student teacher in Chignik Lagoon with Sara Erickson
- ◆ McKenzie Morris- Mansfield/Commonwealth University student teacher in Igiugig with Stephanie Canning and Gabby Cruz

Contract Adjustments:

- FY 24 and FY25 contracts, contract adjustments, salary schedule movement are outlined on the Personnel Approval List. The FY25 contracts will not be issued until after 01/01/2024.

Recruitment:

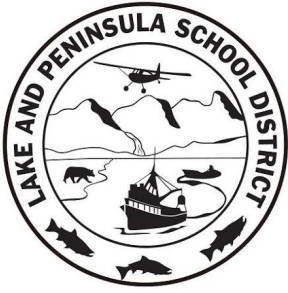
- We are currently fully staffed for the spring semester, but do have general 2024-2025 Elementary and Secondary Generalist positions posted on our website. The hope is that interested individuals will be able to apply and show interest now, for the 2024-2025 school year. With teacher shortages nationwide, we are hoping to get a jumpstart on spring recruiting.



A few parting photos....

Dr. Chris Wilkens...former teacher in Juneau and now Associate Chair and Professor at SUNY Brockport. Dr. Wilkens runs a robust student teacher program, bringing many student teachers into a number of Alaska school districts. LPSD is fortunate to have SUNY and Dr. Wilkens as a partner.

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



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Dr. Sherry Griggs, Commonwealth University (Mansfield and Lock Haven) Director of Educational Field Experiences & Teacher Certification; and, Ms. Beth McClure, Administrative Assistant. Ms. McClure has a long history with LPSD, having worked with many Mansfield alumni who became LPSD employees! Thank you for your years of dedication, Ms. McClure.

Dr. Kristen Bazley- Kutztown University Associate Professor. Dr. Bazley was instrumental in partnering with LPSD to get the Tutoring Program up and running in 2009. We continue to partner with Kutztown, and Dr. Bazley, through our online and in person tutoring programs. We have also had a number of Kutztown University student teachers over the years.



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Presenting to SUNY Brockport students. We were able to present to about 300 university students during our recruiting trip, and met with about 30 faculty and professors.

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LPSD SHINING STARS, DECEMBER 2023



NAME	LOCATION	REASON	NOMINATOR, POSITION
Tony Wassillie	Igiugig	Tony, our amazing maintenance and custodial worker has been working extremely hard to make our school amazing. He trained and then cleaned carpets that had previously not been cleaned for several years. He worked with Carl to learn about the rest of the system operations and day-to-day maintenance of the facility. Tony has also substituted for multiple positions, really helping to keep our school running. We truly appreciate everything he does and cannot thank him enough! Congratulations are in order as Tony is our November employee of the month!	Stephanie Canning, Teacher
Betsy Hostetter	Igiugig	Betsy has been the backbone of the school for many, many years. She is full of wisdom, influence, and passion. Without Ms. Betsy, I am honestly not sure how we would survive. She is fundamental in the lower elementary classroom. Helping to shape their young minds. Congratulations are also in order as Ms. Betsy is our December employee of the month!	Stephanie Canning, Teacher

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2023

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2023

November 14, 2023

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District) for the year ended June 30, 2023. 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 July 3, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lake and Peninsula School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. 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. Management determines A/R or collections to be current if it is within 90 days. We evaluated the key factors and assumptions used to develop the collectability of accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

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

Government-Wide Opinion Unit:

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

Management's estimates of the District's proportionate share of the collective net pension liability 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 liability 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.

Management's estimate of the calculation of the right of use asset and lease liability is based on an estimated incremental borrowing rate for the present value calculation of the lease payments. We evaluated the key factors and assumptions used to develop the present value calculation in determining 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 disclosures 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 clearly trivial, and communicate them to the appropriate level of management. Below is a misstatement that management has determined to be immaterial, both individually and in the aggregate, to the financial statements as a whole. This misstatement was not corrected by management:

- Accounts payable and expenses are understated by \$35,017 due to transactions that were not properly accrued at year end.

Disagreements with Management

For 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 our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 14, 2023.

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 Audit Findings or Issues

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.

Other Matters

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

We were engaged to report on the Supplementary Information, which includes Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Other Governmental Funds; Schedule of Compliance AS 14.17.505; the Schedule of Expenditures of Federal Awards; and the Schedule of State Financial Assistance, which accompany the financial statements but are 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.

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,



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

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

Year Ended June 30, 2023

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

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

Year Ended June 30, 2023

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 Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District (the District), a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lake and Peninsula School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Lake and Peninsula School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lake and Peninsula School District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedules, Schedules of the District's Proportionate Share of Net Pension and OPEB Liabilities and Assets and the District's Schedules of Contributions for the Public Employees' Retirement System and Teachers' Retirement System, and Notes to the Required Supplementary Information on pages 43-55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the Table of Contents as "Supplementary Information", which includes: Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable): School Operating Fund, Student, Community, Housing and Scholarship Special Revenue Fund, and Capital Projects Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds; Schedule of Compliance - AS 14.17.505; the Schedule of Expenditures of Federal Awards and related notes, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and the Schedule of State Financial Assistance and related notes, as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the "Supplementary Information" is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Members of the School Board
Lake and Peninsula School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2023, 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 the Lake and Peninsula School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lake and Peninsula School District's internal control over financial reporting and compliance.

Altman, Rogers & Co.

Anchorage, Alaska
November 14, 2023

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Net Position

June 30, 2023

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 107,576
Accounts receivable	1,019,243
Inventory	262,309
Prepaid items	41,491
Total current assets	<u>1,430,619</u>
Long-term assets:	
Assets to be contributed to Lake and Peninsula Borough	55,172
Capital assets	2,520,819
Accumulated depreciation	(1,592,243)
Net OPEB assets	3,767,783
Total long-term assets	<u>4,751,531</u>
Deferred outflows of resources - Pension and OPEB deferrals	<u>1,209,885</u>
Total assets and deferred outflows of resources	<u><u>7,392,035</u></u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Cash overdraft	153,239
Accounts payable	296,214
Accrued health claims	653,349
Accrued payroll liabilities	699,980
Unearned revenue	19,267
Current portion of lease liabilities	86,991
Total current liabilities	<u>1,909,040</u>
Long-term liabilities:	
Net pension and OPEB liabilities	7,462,691
Lease liabilities, net of current portion	106,299
Total long-term liabilities	<u>7,568,990</u>
Deferred inflows of resources - Pension and OPEB deferrals	<u>403,190</u>
Total liabilities and deferred inflows of resources	<u><u>9,881,220</u></u>
Net position:	
Net investment in capital assets	735,286
Restricted:	
Assets to be contributed	55,172
Scholarships	236,054
Student, community, housing, scholarship	260,048
Unrestricted	(3,775,745)
Total net position	<u>(2,489,185)</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 7,392,035</u></u>

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

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Activities

Year Ended June 30, 2023

	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental Activities:					
Instruction	\$ 7,096,524	-	1,695,202	-	(5,401,322)
Special education instruction	450,166	-	(7,706)	-	(457,872)
Special education support services - students	363,309	-	107,749	-	(255,560)
Support services - students	67,805	-	185,034	-	117,229
Support services - instruction	4,206,956	-	938,861	-	(3,268,095)
School administration	738,669	-	(26,333)	-	(765,002)
School administration support services	36,731	-	1,334	-	(35,397)
District administration	598,382	-	(16,954)	-	(615,336)
District administration support services	821,775	-	147,322	-	(674,453)
Operations and maintenance of plant	2,975,186	258,626	17,006	249,729	(2,449,825)
Student activities	942,230	-	331,141	-	(611,089)
Student transportation services	161,303	-	121,264	-	(40,039)
Community services	4	-	4	-	-
Food services	782,082	15,608	631,041	-	(135,433)
Total governmental activities	\$ <u>19,241,122</u>	<u>274,234</u>	<u>4,124,965</u>	<u>249,729</u>	<u>(14,592,194)</u>
General revenues and transfers:					
Unrestricted Borough appropriation					2,388,707
Unrestricted investment and interest earnings					1,557
E-rate					2,148,797
Grants not restricted to specific programs					9,222,273
Other local revenue					532,123
Capital assets transferred to the Borough					(860,153)
Total general revenues and transfers					<u>13,433,304</u>
Change in net position					(1,158,890)
Net position, beginning of year					<u>(1,330,295)</u>
Net position, end of year					\$ <u>(2,489,185)</u>

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

LAKE AND PENINSULA SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2023

	<u>Special Revenue Funds</u>					Total Governmental Funds
	School Operating Fund	ARP ESSER III	Student, Community, Housing, and Scholarship	Capital Projects Fund	Other Governmental Funds	
<u>Assets</u>						
Cash and cash equivalents	\$ 107,576	-	-	-	-	107,576
Accounts receivable	10,293	486,039	83	-	522,828	1,019,243
Due from other funds	1,034,850	-	259,965	230,513	168,481	1,693,809
Inventory	219,727	-	-	-	42,582	262,309
Prepaid items	16,491	-	-	-	25,000	41,491
Total assets	<u>1,388,937</u>	<u>486,039</u>	<u>260,048</u>	<u>230,513</u>	<u>758,891</u>	<u>3,124,428</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	64,835	9,915	-	43,625	177,839	296,214
Accrued payroll liabilities	699,980	-	-	-	-	699,980
Unearned revenue	-	-	-	-	19,267	19,267
Due to other funds	658,959	476,124	-	-	558,726	1,693,809
Total liabilities	<u>1,423,774</u>	<u>486,039</u>	<u>-</u>	<u>43,625</u>	<u>758,832</u>	<u>2,709,270</u>
Fund Balances:						
Non-spendable:						
Inventory	219,727	-	-	-	42,582	262,309
Prepaid items	16,491	-	-	-	25,000	41,491
Restricted:						
Scholarships	236,054	-	-	-	-	236,054
Student, community, housing, scholarship	-	-	260,048	-	-	260,048
Committed:						
Student transportation	-	-	-	-	113,492	113,492
Capital grant match and other purposes	-	-	-	186,888	-	186,888
Assigned - encumbrances	51,465	-	-	-	-	51,465
Unassigned	(558,574)	-	-	-	(178,015)	(736,589)
Total fund balances	<u>(34,837)</u>	<u>-</u>	<u>260,048</u>	<u>186,888</u>	<u>3,059</u>	<u>415,158</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,388,937</u>	<u>486,039</u>	<u>260,048</u>	<u>230,513</u>	<u>758,891</u>	<u>3,124,428</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, 2023

Amount reported as fund balances on the governmental funds balance sheet		\$	415,158
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	536,258		
TRS	<u>673,627</u>		1,209,885
Pension and OPEB related liabilities in the current fiscal year are presented as deferred inflows of resources:			
PERS	(118,905)		
TRS	<u>(284,285)</u>		(403,190)
Proportionate share of the collective OPEB assets:			
PERS	1,338,505		
TRS	<u>2,429,278</u>		3,767,783
Proportionate share of the collective net pension and OPEB liabilities:			
PERS	(3,325,388)		
TRS	<u>(4,137,303)</u>		(7,462,691)
Capital assets used in governmental activities are not financial resources and are not reported in the funds.			928,576
Long term liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Lease liabilities			(193,290)
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.			(806,588)
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			<u>55,172</u>
Net position of governmental activities		\$	<u><u>(2,489,185)</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 (Deficit) - Governmental Funds

Year Ended June 30, 2023

	Special Revenue Funds					Total Governmental Funds
	School Operating Fund	ARP ESSER III	Student, Community, Housing, and Scholarship	Capital Projects Fund	Other Governmental Funds	
Revenues:						
Local sources:						
Charges for services	\$ 258,626	-	-	-	15,608	274,234
Earnings on investments	1,557	-	-	-	-	1,557
E-rate revenue	2,148,797	-	-	-	-	2,148,797
Other	532,123	-	223,478	-	836,606	1,592,207
Intergovernmental:						
Lake and Peninsula Borough	2,388,707	-	-	240,000	-	2,628,707
State of Alaska	9,263,617	-	-	-	259,138	9,522,755
Federal sources	404,793	621,119	-	-	2,507,155	3,533,067
Total revenues	<u>14,998,220</u>	<u>621,119</u>	<u>223,478</u>	<u>240,000</u>	<u>3,618,507</u>	<u>19,701,324</u>
Expenditures:						
Current:						
Instruction	5,859,268	31,259	-	-	1,891,250	7,781,777
Special education instruction	980,522	5,995	-	-	21,768	1,008,285
Special education support services - students	297,356	-	-	-	107,749	405,105
Support services - students	73,210	16,171	-	-	165,569	254,950
Support services - instruction	3,392,088	60,830	-	-	905,301	4,358,219
School administration	835,853	5,809	-	-	-	841,662
School administration support services	103,372	-	-	-	-	103,372
District administration	626,970	-	-	-	-	626,970
District administration support services	749,191	30,804	-	-	104,818	884,813
Operations and maintenance of plant	2,896,125	1,483	-	-	-	2,897,608
Student activities	607,484	113,174	236,438	-	-	957,096
Student transportation - to and from school	-	-	-	-	138,035	138,035
Community services	-	-	-	-	4	4
Food services	-	345,865	-	-	436,217	782,082
Debt service	88,530	-	-	-	-	88,530
Construction and facilities acquisition	271,073	9,729	-	204,064	-	484,866
Total expenditures	<u>16,781,042</u>	<u>621,119</u>	<u>236,438</u>	<u>204,064</u>	<u>3,770,711</u>	<u>21,613,374</u>
Excess (deficiency) of revenues over expenditures	<u>(1,782,822)</u>	<u>-</u>	<u>(12,960)</u>	<u>35,936</u>	<u>(152,204)</u>	<u>(1,912,050)</u>
Other financing sources (uses):						
Proceeds from the issuance leases	271,073	-	-	-	-	271,073
Transfers in	-	-	24,224	-	-	24,224
Transfers out	(24,224)	-	-	-	-	(24,224)
Total other financing sources (uses)	<u>246,849</u>	<u>-</u>	<u>24,224</u>	<u>-</u>	<u>-</u>	<u>271,073</u>
Net change in fund balances	(1,535,973)	-	11,264	35,936	(152,204)	(1,640,977)
Fund balances, beginning of year	<u>1,501,136</u>	<u>-</u>	<u>248,784</u>	<u>150,952</u>	<u>155,263</u>	<u>2,056,135</u>
Fund balances (Deficit), end of year	\$ <u>(34,837)</u>	<u>-</u>	<u>260,048</u>	<u>186,888</u>	<u>3,059</u>	<u>415,158</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, 2023

Net change in fund balance - total governmental funds	\$	(1,640,977)
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Amounts reported for *governmental activities* in the statement of activities are different because:

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in the unfunded net pension and OPEB assets and liabilities:		
PERS	\$ (1,185,288)	
TRS	<u>(3,104,131)</u>	(4,289,419)

Changes in deferred inflows and outflows of resources are the result of timing differences in the actuarial report and adjustments to reflect employer and non-employer contributions based on the measurement date of the liabilities.

PERS	2,202,484	
TRS	<u>3,787,326</u>	5,989,810

Long-term liabilities reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Similarly, principal payments of long-term debt in the governmental funds are not reported as expenses in the Statement of Activities. Changes in long-term liabilities:

Proceeds from the issuance of leases	(271,073)	
Principal payments	<u>77,783</u>	(193,290)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.

This is the amount by which capital outlay exceeded depreciation in the current period:

Capital outlay	583,430	
Amortization and depreciation expense	<u>(257,874)</u>	325,556

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:

Completed construction transferred to the Lake and Peninsula Borough		(860,153)
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An internal service fund is used by management to charge the cost of health insurance to individual funds. The net income (loss) of this activity is reported in the governmental activity.

	<u>(490,417)</u>
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Change in net position of governmental activities	\$	<u><u>(1,158,890)</u></u>
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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, 2023

Assets

Cash and cash equivalents	\$ <u><u> -</u></u>
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Liabilities and Net Position

Liabilities:

Cash overdraft	153,239
Health claims payable	<u>653,349</u>
Total liabilities	<u>806,588</u>

Net position - unrestricted	<u>(806,588)</u>
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Total liabilities and net position	\$ <u><u> -</u></u>
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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, 2023

Operating revenues - local sources - Interfund insurance charges	\$ <u>5,989,400</u>
Operating expenses - Insurance claims and administration	<u>6,479,817</u>
Change in net position	(490,417)
Net position, beginning of year	<u>(316,171)</u>
Net position, end of year	\$ <u><u>(806,588)</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, 2023

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 5,989,400
Payments for insurance claims and administration	<u>(6,275,557)</u>
Net cash flows provided (used) by operating activities	<u>(286,157)</u>
Cash and cash equivalents, beginning of year	<u>132,918</u>
Cash and cash equivalents (overdraft), end of year	\$ <u><u>(153,239)</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income (loss)	(490,417)
Changes in assets and liabilities that provided (used) cash:	
Increase in claims payable	<u>204,260</u>
Net cash flows provided by operating activities	\$ <u><u>(286,157)</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, 2023

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, 2023.

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 *ARP ESSER III Special Revenue Fund* is a that assist in meeting a wide range of needs arising from the Coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic.

The *Student, Community, Housing, and Scholarship Special Revenue Fund* accounts for the revenues and expenditures related to student activities at the school district.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Proprietary Fund

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

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

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

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

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

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

Intergovernmental Revenue

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

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

Local Revenue

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

Pensions and Other Post-Employment Benefits (OPEB)

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

Estimates

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

Indirect Costs

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

D. Assets, Liabilities and Equity**1. Cash and Investments**

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

2. Receivables and Payables

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

3. Inventory and Prepaids

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

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

4. Capital Assets

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

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. Leases

The District is a lessee for non-cancellable leases of buildings and equipment and recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the financial statements. The lease liabilities are recognized with an initial, individual value of \$5,000 or more or immaterial component leases that aggregate to a total value of \$5,000 or more. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. If a lease contains a purchase option that the District has determined is reasonably certain of being exercised, the lease asset is amortized over the estimated useful life of the underlying asset.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the current borrowing rate is used as the discount rate for leases.

The lease term includes the non-cancellable period of the lease; the term of the lease contract, including options to extend, must be more than 12 months. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

6. *Assets to be Contributed*

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

7. *Unearned Revenue*

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

8. *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.

9. *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.

10. *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).

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

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

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

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

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

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

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

11. Fair Value of Financial Instruments

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

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**A. Budgetary Information**

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

School Operating Fund

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

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

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

Special Revenue Funds

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

Capital Projects Fund

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

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

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

All deposits are carried at cost plus accrued interest. Custodial Credit Risk is the risk that in the event of a bank failure, the District's deposits will not be returned to the District. At June 30, 2023, the District had no uninsured or uncollateralized cash balances. The District does not have in place an investment policy limiting custodial credit risk.

As of June 30, 2023, the District's governmental funds reported ending cash balances of \$107,576. The Health Insurance Internal Service Fund reported a cash overdraft of \$153,239.

B. Accounts Receivable

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

	School Operating Fund	Special Revenue Fund			Total
		ARP ESSER III	Student Community Housing and Scholarship	Other Governmental Funds	
Receivables:					
Grants	\$ -	486,039	-	522,828	1,008,867
Local sources	10,293	-	83	-	10,376
Total	\$ 10,293	486,039	83	522,828	1,019,243

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Capital assets being depreciated/amortized:				
Equipment	\$ 932,724	108,295	-	1,041,019
Vehicles	1,208,727	-	-	1,208,727
Right-to-use assets	-	271,073	-	271,073
Total capital assets being Depreciated/amortized	2,141,451	379,368	-	2,520,819
Less accumulated depreciation/amortization for:				
Equipment	879,554	14,439	-	893,993
Vehicles	454,815	141,431	-	596,246
Right-to-use assets	-	102,004	-	102,004
Total accumulated depreciation/amortization	1,334,369	257,874	-	1,592,243
Total net capital assets	\$ 807,082	121,494	-	928,576

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

Governmental activities:		
Instruction	\$	7,800
Special education instruction		125
Operation and maintenance of plant		226,681
Student transportation		23,268
Total depreciation and amortization expense	\$	257,874

D. Assets to be Contributed

The following are a summary of changes in assets to be contributed for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Deletions	Transfer	Balance June 30, 2023
Construction in progress	\$ 711,263	204,062	860,153	860,153	55,172

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

E. Leases

The District has entered into leases for acquisition and use of buildings. The District was required to make principal and interest payments for these leases in the amount of \$88,530 for the year ended June 30, 2023. The District uses an interest rate of 5% for its lease calculations. The buildings are amortized over the lease term. The value of the lease liability at June 30, 2023 was \$193,290. The value of the right-to use assets at June 30, 2023 was \$271,073. The accumulated amortization at June 30, 2023 \$102,004.

The future principal and interest lease payments as of June 30, 2023, were as follows:

Fiscal Year		Principal	Interest	Total
2024	\$	86,991	7,689	94,680
2025		74,251	3,629	77,880
2026		32,048	402	32,450
Total	\$	<u>193,290</u>	<u>11,720</u>	<u>205,010</u>

F. Long-term Debt

The following is a summary of changes in long-term debt transactions for the District for the year ended June 30, 2023:

		Balances July 1, 2022	Additions	Deletions	Balances June 30, 2023	Amounts Due In One Year
Leases liabilities	\$	<u>-</u>	<u>271,073</u>	<u>(77,783)</u>	<u>193,290</u>	<u>86,991</u>

G. 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, 2023 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	ARP ESSER III Special Revenue Fund	\$ 476,124
School Operating Fund	Other Governmental Fund	558,726
Student, Community, Housing, and Scholarship Special Revenue Fund	School Operating Fund	259,965
Capital Projects Fund	School Operating Fund	230,513
Other Governmental Funds	School Operating Fund	168,481
		<u>\$ 1,693,809</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	Student, Community, Housing, and Scholarship Special Revenue Fund	<u>\$ 24,224</u>

The School Operating Fund transferred \$24,224 to the Student, Community, Housing, and Scholarship Special Revenue Fund to cover current year expenditures in excess of revenues.

IV. OTHER INFORMATION

A. Risk Management

The District faces a considerable number of risks of loss, (a) damage to and loss of property and contents, (b) employee torts, (c) professional liability, i.e., errors and omissions, (d) environmental damages, (e) workers compensation, and (f) medical/dental/vision costs for employees. The District participates in the Alaska Public Entity Insurance (APEI), which covers property and contents, torts, general and auto liability, school leader errors and omissions, and workers compensation. APEI is a public entity risk pool, which reinsures risk above certain levels, thereby relieving the members of the need for additional assessments. The Associations bylaws provide for the assessment of supplemental contributions from members in the event that losses and expenses for any coverage year exceed the annual contributions and income earned on such contributions for the year. The Association made no supplemental assessments during the year ended June 30, 2023. 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 Teacher's Retirement System (TRS). In addition to the pension plan, both systems also administer other post-employment benefit (OPEB) plans.

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

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

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

Other Postemployment Benefit Plans (OPEB)

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2023 the employer contribution rate 0.31% for PERS and 0.08% for TRS.

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, 2022, employer contributions were 6.46% for PERS and 6.50% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022, employer contributions were 1.07% for PERS and 0.83% for TRS.

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.

Investments

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

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

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2022 for PERS and TRS for the DB Pension Plans were 6.00% and 5.91%, the ARHCT Plans were 6.03% and 6.04%, the ODD Plans were 6.30% and 6.21%, and the RMP were 6.28% and 6.21%, 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 (rates shown below exclude an annual inflation component of 2.88%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.51%
Global Equity (non-U.S.)	5.70%
Aggregate Bonds	0.31%
Real Assets	3.71%
Private Equity	9.61%
Cash Equivalents	(0.50)%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Discount Rate: The discount rate used to measure the total pension and OPEB liabilities and assets is 7.25%, which represents a decrease of 0.13% since the prior measurement period. The projection of the cash flows used to determine the discount rate assumes that Employer and State contributions will continue to follow the current funding policy, which meets State statutes. Based on those assumptions, the net pension and OPEB plans fiduciary net pension and OPEB liabilities and assets were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension and OPEB plan investments were applied to all periods of projected benefit payments to determine the total pension and OPEB liabilities and assets. In the event benefit payments are not covered by the plan's fiduciary net position, a municipal bond rate would be used to discount the benefits not covered by the plan's fiduciary net position. The S&P Municipal Bond 20-Year High Grade Index rate was 4.09% as of June 30, 2022.

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, these rates are statutorily capped at 22% for PERS and 12.56% for TRS of eligible wages, subject to the salary floor, and other termination costs as described below. This rate is calculated on all PERS or TRS participating wages, including those wages attributable to employees in the defined benefit plan.

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

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

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the *Governmental Accounting Standards Board* (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.25% discount rate.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Employer Contribution rates for the plan year ended 2022 (measurement period) are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	24.79%	2.79%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>24.79%</u>	<u>2.79%</u>
TRS:			
Pension	12.56%	24.62%	12.06%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>24.62%</u>	<u>12.06%</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 and TRS Administrator. For the plan year ended June 30, 2022 (measurement period) the past service rate for PERS and TRS is 16.01%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2022 (latest available) were determined by an actuarial valuation as of June 30, 2021 which was rolled forward to the measurement date June 30, 2022. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2013 to June 30, 2017.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 7.00% based on service.
Investment return / discount rate	7.25%, net of expenses based on average inflation of 2.50% and a real return of 4.75%.
Mortality	Based upon 2017 - 2021 actual experience study and applicable tables contained in Pub-210, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 7.0% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Rx/EGWP: 7.5% grading down to 4.5%. Ultimate trend rates reached in FY2050.

The actuarial assumptions used in the June 30, 2021 actuarial valuation are the same as those used in the June 30, 2020 valuation with the following exceptions related to the ARHCT plan:

1. Per capita claims costs were updated to reflect recent experience.
2. Normal cost for administrative expenses were updated to reflect recent two years of actual administrative expenses paid from plan assets.

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

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

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

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

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

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

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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. The plan has two types of postretirement pension adjustments (PRPA). The automatic PRPA is issued annually to all eligible benefit recipients, when the cost of living increases in the previous calendar year. The discretionary PRPA may be granted to eligible recipients by the DB Plan’s administrator if the funding ratio of the DB Plan meets or exceeds 105%. If both an automatic and discretionary PRPA are granted, the retiree is eligible for both adjustments, the one that provides the retiree with the greatest benefit will be paid.

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

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

Employee Contribution Rate. PERS active members are required to contribute 6.75%, 7.5% for peace officers and firefighters, and 9.6% for certain school district employees.

Employer contributions for the year ended June 30, 2023), were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>285,148</u>	<u>25,021</u>	<u>310,169</u>

Public Employees Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$56,878 (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, 2023 to a total of (\$63,139), 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 and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2023, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that were associated with the District were as follows:

Defined Benefit:		<u>Pension</u>
District's proportionate share of the net pension liability	\$	3,325,388
State's proportionate share of the net pension liability		<u>920,824</u>
Total	\$	<u>4,246,212</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB (asset)	\$	(1,278,355)
State's proportionate share of the ARHCT OPEB (asset)		<u>(362,952)</u>
Total	\$	<u>(1,641,307)</u>
District's proportionate share of the ODD OPEB (asset)	\$	<u>(31,036)</u>
District's proportionate share of the RMP OPEB (asset)	\$	<u>(29,114)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>1,986,883</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	<u>June 30, 2022</u> Measurement	<u>June 30, 2021</u> Measurement	<u>Change</u>
Pension	0.06524%	0.07796%	(0.01272%)
OPEB:			
ARHCT	0.06497%	0.07820%	(0.01323%)
ODD	0.07080%	0.06771%	0.00309%
RMP	0.08383%	0.07992%	0.00391%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense (revenue) of (\$336,825) and (\$433,882), respectively, for the year ended June 30, 2023. At June 30, 2023, 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	\$ -	-
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	95,074	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	285,148	-
Total	<u>\$ 380,222</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(9,048)
Changes of assumptions	-	(58,666)
Net difference between projected and actual earnings on OPEB plan investments	72,525	-
Changes in proportion and differences between District contributions and proportionate share of contributions	40,797	-
District contributions subsequent to the measurement date	873	-
Total	<u>\$ 114,195</u>	<u>(67,714)</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	\$ -	(10,181)
Changes of assumptions	-	(198)
Net difference between projected and actual earnings on OPEB plan investments	1,051	-
Changes in proportion and differences between District contributions and proportionate share of contributions	4,367	(1,837)
District contributions subsequent to the measurement date	5,175	-
Total	\$ 10,593	(12,216)

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,443	(1,144)
Changes of assumptions	5,637	(34,909)
Net difference between projected and actual earnings on OPEB plan investments	4,153	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,042	(2,922)
District contributions subsequent to the measurement date	18,973	-
Total	\$ 31,248	(38,975)

\$285,148 and \$25,021 are reported as deferred outflows of resources related to pension and OPEB resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension and OPEB liabilities or an increase of the net pension and OPEB assets in the year ended June 30, 2023, 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 June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2023	\$ (11,303)	(39,097)	(1,335)	(4,550)
2024	(28,972)	(25,435)	(1,387)	(4,753)
2025	(69,550)	(57,298)	(1,554)	(5,395)
2026	204,899	167,438	(21)	191
2027	-	-	(1,162)	(5,411)
Thereafter	-	-	(1,339)	(6,782)
Total	\$ 95,074	45,608	(6,798)	(26,700)

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2023, the District recognized (\$614,210) and \$117,356 of pension and OPEB amortization of the net deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 4,476,687	3,325,388	2,354,605
Net OPEB ARHCT (asset)	\$ (759,527)	(1,278,355)	(1,713,438)
Net OPEB ODD (asset)	\$ (29,235)	(31,036)	(32,444)
Net OPEB RMP liability (asset)	\$ 5,355	(29,114)	(55,400)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability and Assets to Changes in the Healthcare Cost Trend Rates. The following present the District's proportionate share of the net OPEB liability (asset), as well as what the District's proportionate share of the net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Rate	1% Increase
Net OPEB ARHCT (asset)	\$ (1,764,621)	(1,278,355)	(697,659)
Net OPEB ODD (asset)	\$ N/A	(31,036)	N/A
Net OPEB RMP liability (asset)	\$ (59,010)	(29,114)	11,153

Alaska Public Employees' Retirement System (PERS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. 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 6.75% of gross eligible compensation. This amount goes directly to the individual's account. State statutes require the employer to contribute 5% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.07% for the retiree medical plan (DB), 0.31% for occupational and death and disability benefits (DB) and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The effective employer contribution is capped at 22% with anything in excess of the previously listed rates being contributed to the Defined Benefit Unfunded Liability (DBUL).

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%	176
5 years of service – 100%	

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The School District contributed \$168,532 for the year ended June 30, 2023, which included forfeitures of \$12,115 which have been applied against contributions.

Alaska Teachers' Retirement System (TRS) – Defined Benefit Plan (DB)

Plan Description. The District participates in the Alaska Teachers' Retirement System (TRS), a cost sharing multiple-employer defined benefit plan. Currently, there are 56 employers participating in TRS, including 52 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>.

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

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

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

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

Employer contributions for the year ended June 30, 2023, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>171,069</u>	<u>177 34,201</u>	<u>205,270</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Teachers Retirement Plans

For the year ended June 30, 2023 the State of Alaska contributed \$389,259 (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 (\$249,664), to represent the pension/OPEB expense attributable to the State under the full accrual basis of accounting.

Pension and OPEB Liabilities and Assets, Pension and OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions and OPEB: At June 30, 2023, the District reported liabilities and assets that reflected a reduction for State pension and OPEB support provided to the District. The amount recognized by the District as its proportionate share of net pension and OPEB liabilities (assets), the related State support, and the total portion of the net pension and OPEB liabilities (assets) that was associated with the District were as follows:

	<u>Pension</u>
Defined Benefit:	
District's proportionate share of the net pension liability	\$ 4,137,303
State's proportionate share of the net pension liability	<u>5,513,544</u>
Total	<u>\$ 9,650,847</u>
	<u>OPEB</u>
District's proportionate share of the ARHCT OPEB (asset)	\$ (2,218,551)
State's proportionate share of the ARHCT OPEB (asset)	<u>(2,855,640)</u>
Total	<u>\$ (5,074,191)</u>
District's proportionate share of the ODD OPEB (asset)	<u>\$ (50,172)</u>
District's proportionate share of the RMP OPEB (asset)	<u>\$ (160,555)</u>
Total District's share of net pension and OPEB liabilities and assets	<u>\$ 1,708,025</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2021, rolled forward to the measurement date of June 30, 2022 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB liabilities and assets were based on the present value of contributions for FY2024 through FY2039, as determined by projections based on the June 30, 2021 valuation.

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

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>Change</u>
	Measurement	Measurement	
Pension	0.24820%	0.28321%	(0.03501%)
OPEB:			
ARHCT	0.25312%	0.29398%	(0.04086%)
ODD	0.83067%	0.86767%	(0.037%)
RMP	0.82906%	178 0.89332%	(0.06426%)

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2022, the District recognized pension and OPEB expense of \$389,587 and (\$1,116,232), respectively, for the year ended June 30, 2023. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pensions	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Defined Benefit:		
Differences between expected and actual experience	\$ -	(13,464)
Changes of assumptions	34,771	-
Net difference between projected and actual earnings on pension plan investments	182,683	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(78,227)
District contribution subsequent to the measurement date	171,069	-
Total	\$ <u>388,523</u>	<u>(91,691)</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,860)
Changes of assumptions	-	(50,284)
Net difference between projected and actual earnings on pension plan investments	114,810	-
Changes in proportion and differences between District contributions and proportionate share of contributions	65,388	-
District contribution subsequent to the measurement date	-	-
Total	\$ <u>180,198</u>	<u>(58,144)</u>
	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(7,768)
Changes of assumptions	-	(133)
Net difference between projected and actual earnings on pension plan investments	1,195	-
Changes in proportion and differences between District contributions and proportionate share of contributions	7,648	(9,822)
District contribution subsequent to the measurement date	2,880	-
Total	\$ <u>11,723</u>	<u>(17,723)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 27,333	(7,579)
Changes of assumptions	9,495	(95,425)
Net difference between projected and actual earnings on pension plan investments	12,396	-
Changes in proportion and differences between District contributions and proportionate share of contributions	12,638	(13,723)
District contribution subsequent to the measurement date	31,321	-
Total	<u>\$ 93,183</u>	<u>(116,727)</u>

\$171,069 and \$34,201 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 and as an increase to the net pension and OPEB assets in the year ended June 30, 2023 (plan year), 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 June 30,	Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2023	\$ (84,750)	(8,823)	(1,298)	(9,604)
2024	(68,269)	(35,624)	(1,378)	(10,368)
2025	(158,540)	(82,514)	(1,611)	(12,634)
2026	437,322	249,015	222	5,820
2027	-	-	(1,417)	(9,885)
Thereafter	-	-	(3,398)	(18,194)
Total	<u>\$ 125,763</u>	<u>122,054</u>	<u>(8,880)</u>	<u>(54,865)</u>

For the year ended June 30, 2023, the District recognized (\$373,355) and \$99,531 of pension and OPEB amortization of the deferred outflows and inflows of resources, respectively.

Sensitivity of the Net Pension and OPEB Liabilities and Assets to Changes in the Discount Rate: The following presents the net pension and OPEB liabilities and assets of the plan calculated using the discount rate of 7.25%, as well as what the Plans' net pension and OPEB liabilities and assets would be if they were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 6,188,198	4,137,303	2,407,218
Net OPEB ARHCT (asset)	\$ (1,447,554)	(2,218,551)	(2,861,585)
Net OPEB ODD (asset)	\$ (50,330)	(50,172)	(50,089)
Net OPEB RMP (asset)	\$ (56,683)	(160,555)	(238,602)

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

	<u>1% Decrease</u>	<u>Current Rate</u>	<u>1% Increase</u>
Net OPEB ARHCT (asset)	\$ (2,934,976)	(2,218,551)	(1,357,386)
Net OPEB ODD (asset)	\$ N/A	(50,172)	N/A
Net OPEB RMP (asset)	\$ (248,410)	(160,555)	(40,798)

Alaska Teachers' Retirement System (TRS) – Defined Contribution Plan (DC)

Plan Description and Funding Requirements. 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 8.65% of their base salaries. State statutes require the employer to contribute 7.00% of employees' eligible compensation. Additionally, employers are required to contribute to other post-employment benefits (DB): 0.83% for the retiree medical plan, 0.08% for occupational death and disability, and 3.00% of employers' average annual employee compensation to the health reimbursement arrangement (HRA DC). The employer effective contribution rate is 12.56%. Additionally, there is a defined benefit unfunded liability (DBUL) amount levied against the DC plan and allocated to the DB Plan's pension and OPEB contribution.

Plan members are 100% vested with their contributions.

Members become vested in employers' contributions as follows:

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

The School District contributed \$363,015 for the year ended June 30, 2023, which included forfeitures of \$19,614 which has been applied against contributions.

C. Alternative Retirement Plan

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

D. Encumbrances

The District's encumbrances are classified as assigned fund balance in the School Operating Fund. The District had encumbrances of \$129,160 as of June 30, 2023.

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 are as follows:

Claims payable, June 30, 2021	\$	465,268
2022 claims and changes in estimates		3,074,003
2022 claims paid		<u>(3,090,182)</u>
Claims payable, June 30, 2022	\$	<u>449,089</u>
Claims payable, June 30, 2022	\$	449,089
2023 claims and changes in estimates		6,479,817
2023 claims paid		<u>(6,275,557)</u>
Claims payable, June 30, 2023	\$	<u>653,349</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 100 *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*. Effective for fiscal years beginning after June 15, 2023. Multiple effective dates.
- GASB 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

GASB Statement No. 100 will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

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

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

REQUIRED SUPPLEMENTARY INFORMATION

LAKE AND PENINSULA SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ -	-	258,626	258,626
Earnings on investments	5,000	-	1,557	1,557
E-rate revenue	2,266,587	2,293,887	2,148,797	(145,090)
Other	809,655	779,883	532,123	(247,760)
Intergovernmental:				
Lake and Peninsula Borough	1,372,707	2,376,065	2,388,707	12,642
State of Alaska	9,585,153	9,454,190	9,263,617	(190,573)
Federal sources	1,240,375	477,803	404,793	(73,010)
Total revenues	<u>15,279,477</u>	<u>15,381,828</u>	<u>14,998,220</u>	<u>(383,608)</u>
Expenditures:				
Current:				
Instruction	5,064,770	5,754,605	5,859,268	(104,663)
Special education instruction	1,291,398	988,032	980,522	7,510
Special education support services - students	225,789	253,512	297,356	(43,844)
Support services - students	85,862	100,791	73,210	27,581
Support services - instruction	3,387,317	3,297,778	3,392,088	(94,310)
School administration	780,168	827,280	835,853	(8,573)
School administration support services	111,189	105,583	103,372	2,211
District administration	581,994	602,181	626,970	(24,789)
District administration support services	655,865	706,431	749,191	(42,760)
Operations and maintenance of plant	2,923,407	2,959,843	2,896,125	63,718
Student activities	405,299	592,186	607,484	(15,298)
Debt service	-	-	88,530	(88,530)
Construction and facilities acquisition	-	-	271,073	(271,073)
Total expenditures	<u>15,513,058</u>	<u>16,188,222</u>	<u>16,781,042</u>	<u>(592,820)</u>
Excess (deficiency) of revenues over expenditures	<u>(233,581)</u>	<u>(806,394)</u>	<u>(1,782,822)</u>	<u>(976,428)</u>
Other financing sources (uses):				
Proceeds from the issuance of leases	-	-	271,073	271,073
Transfers out	<u>400,000</u>	<u>50,000</u>	<u>(24,224)</u>	<u>(74,224)</u>
Total other financing sources	<u>400,000</u>	<u>50,000</u>	<u>246,849</u>	<u>196,849</u>
Net change in fund balance	\$ <u>166,419</u>	<u>(756,394)</u>	<u>(1,535,973)</u>	<u>(779,579)</u>
Fund balance, beginning of year			<u>1,501,136</u>	
Fund balance (deficit), end of year			\$ <u><u>(34,837)</u></u>	

See accompanying notes to required supplementary information.

LAKE AND PENINSULA SCHOOL DISTRICT

ARP ESSER III Special Revenue Fund

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

Year Ended June 30, 2023

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 641,565	621,119	20,446
Expenditures:			
Current:			
Instruction:			
Employee benefits	4,000	3,545	455
Staff travel	36,200	27,714	8,486
Total instruction	<u>40,200</u>	<u>31,259</u>	<u>8,941</u>
Special education instruction - Equipment	<u>5,995</u>	<u>5,995</u>	<u>-</u>
Support services - students:			
Staff Travel	20,911	15,261	5,650
Supplies, materials and media	910	910	-
Total support services - students	<u>21,821</u>	<u>16,171</u>	<u>5,650</u>
Support services - instruction:			
Certificated salaries	37,500	38,373	(873)
Employee benefits	20,200	18,657	1,543
Professional and technical services	3,879	3,800	79
Total support services - instruction	<u>61,579</u>	<u>60,830</u>	<u>749</u>
School administration - Employee benefits	<u>6,000</u>	<u>5,809</u>	<u>191</u>
District administration support services:			
Employee benefits	1,300	1,289	11
Indirect costs	30,496	29,515	981
Total district administration support services	<u>31,796</u>	<u>30,804</u>	<u>992</u>
Operations and maintenance of plant - Employee benefits	<u>2,000</u>	<u>1,483</u>	<u>517</u>
Student activities - Staff travel	<u>117,175</u>	<u>113,174</u>	<u>4,001</u>
Food services - Supplies, materials and media	<u>345,249</u>	<u>345,865</u>	<u>(616)</u>
Construction and facilities acquisition - Professional and technical services	<u>9,750</u>	<u>9,729</u>	<u>21</u>
Total expenditures	<u>641,565</u>	<u>621,119</u>	<u>20,446</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u>-</u>	

See accompanying notes to required supplementary information.

LAKE AND PENINSULA SCHOOL DISTRICT
Schedule of District's Proportionate Share of the Net Pension Liability

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Public Employees' Retirement System (PERS)

June 30, 2023

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	100.66%	62.37%
2016	0.1850%	\$ 5,749,290	\$ 1,540,305	\$ 7,289,595	\$ 2,279,236	252.25%	63.96%
2017	0.0769%	\$ 4,297,251	\$ 543,235	\$ 4,840,486	\$ 2,421,546	177.46%	59.55%
2018	0.0643%	\$ 3,322,033	\$ 1,236,083	\$ 4,558,116	\$ 2,464,319	134.81%	63.37%
2019	0.0765%	\$ 3,799,306	\$ 1,101,537	\$ 4,900,843	\$ 1,902,827	199.67%	65.19%
2020	0.0639%	\$ 3,499,991	\$ 1,387,887	\$ 4,887,878	\$ 2,111,755	165.74%	63.42%
2021	0.0629%	\$ 3,709,152	\$ 1,533,966	\$ 5,243,118	\$ 2,128,988	174.22%	61.61%
2022	0.0780%	\$ 2,859,939	\$ 387,604	\$ 3,247,543	\$ 1,810,191	157.99%	76.46%
2023	0.0652%	\$ 3,325,388	\$ 920,824	\$ 4,246,212	\$ 2,177,186	152.74%	67.97%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2023

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.0760%	\$ 642,394	\$ 239,732	\$ 882,126	\$ 2,464,319	26.07%	89.68%
2019	0.0766%	\$ 785,806	\$ 228,239	\$ 1,014,045	\$ 1,902,827	41.30%	88.12%
2020	0.0639%	\$ 94,753	\$ 37,599	\$ 132,352	\$ 2,111,755	4.49%	98.13%
2021	0.0628%	\$ (284,575)	\$ (118,149)	\$ (402,724)	\$ 2,128,988	-13.37%	106.15%
2022	0.0782%	\$ (2,007,052)	\$ (265,453)	\$ (2,272,505)	\$ 1,810,191	-110.88%	135.54%
2023	0.0650%	\$ (1,278,355)	\$ (362,952)	\$ (1,641,307)	\$ 2,177,186	-58.72%	128.51%
Occupational Death and Disability (ODD):							
2018	0.1303%	\$ (18,489)	\$ -	\$ (18,489)	\$ 2,464,319	-0.75%	212.97%
2019	0.1154%	\$ (19,303)	\$ -	\$ (19,303)	\$ 1,902,827	-1.01%	270.62%
2020	0.0745%	\$ (16,821)	\$ -	\$ (16,821)	\$ 2,111,755	-0.80%	297.43%
2021	0.0988%	\$ (21,139)	\$ -	\$ (21,139)	\$ 2,128,988	-0.99%	283.80%
2022	0.0677%	\$ (29,840)	\$ -	\$ (29,840)	\$ 1,810,191	-1.65%	374.22%
2023	0.0708%	\$ (31,036)	\$ -	\$ (31,036)	\$ 2,177,186	-1.43%	348.80%
Retiree Medical Plan (RMP):							
2018	0.1303%	\$ 6,795	\$ -	\$ 6,795	\$ 616,628	1.10%	93.98%
2019	0.1154%	\$ 12,647	\$ -	\$ 12,647	\$ 708,505	1.79%	88.71%
2020	0.1333%	\$ 20,882	\$ -	\$ 20,882	\$ 693,409	3.01%	83.17%
2021	0.1234%	\$ 6,805	\$ -	\$ 6,805	\$ 580,727	1.17%	92.23%
2022	0.0799%	\$ (21,452)	\$ -	\$ (21,452)	\$ 567,341	-3.78%	115.10%
2023	0.0838%	\$ (29,114)	\$ -	\$ (29,114)	\$ 637,314	-4.57%	120.08%

See accompanying notes to Required Supplementary Information.

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

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 157,251	\$ (157,251)	\$ -	\$ 2,279,236	6.90%
2016	\$ 174,505	\$ (174,505)	\$ -	\$ 2,421,546	7.21%
2017	\$ 183,851	\$ (183,851)	\$ -	\$ 2,464,319	7.46%
2018	\$ 264,070	\$ (264,070)	\$ -	\$ 1,902,827	13.88%
2019	\$ 220,264	\$ (218,099)	\$ 2,165	\$ 2,111,755	10.43%
2020	\$ 230,570	\$ (230,030)	\$ 540	\$ 2,128,988	10.83%
2021	\$ 211,192	\$ (210,340)	\$ 852	\$ 1,810,191	11.67%
2022	\$ 264,538	\$ (265,745)	\$ (1,207)	\$ 2,177,186	12.15%
2023	\$ 292,319	\$ (285,148)	\$ 7,171	\$ 2,175,914	13.43%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 65,499	\$ (65,499)	\$ -	\$ 1,902,827	3.44%
2019	\$ 84,083	\$ (84,083)	\$ -	\$ 2,111,755	3.98%
2020	\$ 90,551	\$ (90,551)	\$ -	\$ 2,128,988	4.25%
2021	\$ 43,965	\$ (43,965)	\$ -	\$ 1,810,191	2.43%
2022	\$ 54,574	\$ (54,574)	\$ -	\$ 2,177,186	2.51%
2023	\$ 873	\$ (873)	\$ -	\$ 2,175,914	0.04%
Occupational Death and Disability (ODD):					
2018	\$ 1,801	\$ (1,801)	\$ -	\$ 1,902,827	0.09%
2019	\$ 2,936	\$ (2,936)	\$ -	\$ 2,111,755	0.14%
2020	\$ 3,297	\$ (3,297)	\$ -	\$ 2,128,988	0.15%
2021	\$ 3,744	\$ (3,744)	\$ -	\$ 1,810,191	0.21%
2022	\$ 4,145	\$ (4,145)	\$ -	\$ 2,177,186	0.19%
2023	\$ 5,175	\$ (5,175)	\$ -	\$ 2,175,914	0.24%
Retiree Medical Plan (RMP):					
2018	\$ 11,586	\$ (11,586)	\$ -	\$ 708,505	1.64%
2019	\$ 10,617	\$ (10,617)	\$ -	\$ 693,409	1.53%
2020	\$ 16,739	\$ (16,739)	\$ -	\$ 580,727	2.88%
2021	\$ 15,377	\$ (15,377)	\$ -	\$ 567,341	2.71%
2022	\$ 14,308	\$ (14,308)	\$ -	\$ 637,314	2.25%
2023	\$ 18,973	\$ (18,973)	\$ -	\$ 766,055	2.48%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT
 Schedule of District's Proportionate Share of the Net Pension Liability

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Teachers' Retirement System (TRS)

June 30, 2023

Year	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State of Alaska Proportionate Share of the Net Pension Liability	Total Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.0531%	\$ 1,591,717	\$ 11,804,622	\$ 13,396,339	\$ 3,535,278	45.02%	55.70%
2016	0.1664%	\$ 3,096,477	\$ 4,946,597	\$ 8,043,074	\$ 3,631,429	85.27%	73.82%
2017	0.2167%	\$ 4,947,165	\$ 5,877,918	\$ 10,825,083	\$ 3,802,144	130.12%	68.40%
2018	0.1635%	\$ 3,313,813	\$ 5,786,624	\$ 9,100,437	\$ 4,000,314	82.84%	72.39%
2019	0.2023%	\$ 3,872,868	\$ 5,756,788	\$ 9,629,656	\$ 4,191,871	92.39%	74.09%
2020	0.2032%	\$ 3,796,378	\$ 5,635,691	\$ 9,432,069	\$ 3,303,877	114.91%	74.68%
2021	0.1735%	\$ 3,796,378	\$ 6,121,133	\$ 9,917,511	\$ 4,150,191	91.47%	72.81%
2022	0.2832%	\$ 2,254,239	\$ 1,912,095	\$ 4,166,334	\$ 5,190,016	43.43%	89.43%
2023	0.2482%	\$ 4,137,303	\$ 5,513,544	\$ 9,650,847	\$ 5,132,102	80.62%	78.33%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2023

Year	District's Proportion of the Net OPEB Liability (Asset)	District's Proportionate Share of the Net OPEB Liability (Asset)	State of Alaska Proportionate Share of the Net OPEB Liability (Asset)	Total Net OPEB Liability (Asset)	District's Covered Payroll	District's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
Alaska Retiree Healthcare Trust Plan (ARHCT):							
2018	0.1632%	\$ 300,203	\$ 526,582	\$ 826,785	\$ 4,000,314	7.50%	93.75%
2019	0.2018%	\$ 627,429	\$ 936,432	\$ 1,563,861	\$ 4,191,871	14.97%	90.23%
2020	0.2032%	\$ (310,581)	\$ (462,137)	\$ (772,718)	\$ 3,303,877	-9.40%	105.50%
2021	0.1728%	\$ (618,027)	\$ (1,079,170)	\$ (1,697,197)	\$ 4,150,191	-14.89%	113.78%
2022	0.2940%	\$ (3,418,082)	\$ (2,665,949)	\$ (6,084,031)	\$ 5,190,016	-65.86%	145.41%
2023	0.2531%	\$ (2,218,551)	\$ (2,855,640)	\$ (5,074,191)	\$ 5,132,102	-43.23%	134.84%
Occupational Death and Disability (ODD):							
2018	0.7638%	\$ (24,962)	\$ -	\$ (24,962)	\$ 4,000,314	-0.62%	1342.59%
2019	0.8161%	\$ (28,612)	\$ -	\$ (28,612)	\$ 4,191,871	-0.68%	1304.81%
2020	0.5394%	\$ (21,687)	\$ -	\$ (21,687)	\$ 3,303,877	-0.66%	1409.77%
2021	0.6940%	\$ (29,875)	\$ -	\$ (29,875)	\$ 4,150,191	-0.72%	931.08%
2022	0.8677%	\$ (52,884)	\$ -	\$ (52,884)	\$ 5,190,016	-1.02%	1254.36%
2023	0.8307%	\$ (50,172)	\$ -	\$ (50,172)	\$ 5,132,102	-0.98%	1268.28%
Retiree Medical Plan (RMP):							
2018	0.7638%	\$ (36,206)	\$ -	\$ (36,206)	\$ 1,147,033	-3.16%	118.16%
2019	0.8161%	\$ (26,098)	\$ -	\$ (26,098)	\$ 891,314	-2.93%	109.56%
2020	0.5390%	\$ (20,675)	\$ -	\$ (20,675)	\$ 2,436,226	-0.85%	110.03%
2021	0.6511%	\$ (64,233)	\$ -	\$ (64,233)	\$ 2,202,273	-2.92%	125.59%
2022	0.8933%	\$ (179,379)	\$ -	\$ (179,379)	\$ 2,905,924	-6.17%	142.54%
2023	0.8291%	\$ (160,555)	\$ -	\$ (160,555)	\$ 3,224,092	-4.98%	140.73%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 94,680	\$ (94,680)	\$ -	\$ 3,631,429	2.61%
2016	\$ 77,483	\$ (77,483)	\$ -	\$ 3,802,144	2.04%
2017	\$ 108,448	\$ (108,448)	\$ -	\$ 4,000,314	2.71%
2018	\$ 132,977	\$ (132,977)	\$ -	\$ 4,191,871	3.17%
2019	\$ 87,748	\$ (46,896)	\$ 40,852	\$ 3,303,877	2.66%
2020	\$ 130,555	\$ (137,886)	\$ (7,331)	\$ 4,150,191	3.15%
2021	\$ 154,153	\$ (159,522)	\$ (5,369)	\$ 5,190,016	2.97%
2022	\$ 133,352	\$ (136,437)	\$ (3,085)	\$ 5,132,102	2.60%
2023	\$ 175,119	\$ (171,069)	\$ 4,050	\$ 4,524,570	3.87%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2023

Year	Contractually Required Contribution	Contributions Relative to the Contractually Required Contribution	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
Alaska Retiree Healthcare Trust Plan (ARHCT):					
2018	\$ 65,856	\$ (65,856)	\$ -	\$ 4,191,871	1.57%
2019	\$ 43,771	\$ (43,771)	\$ -	\$ 3,303,877	1.32%
2020	\$ 72,851	\$ (72,851)	\$ -	\$ 4,150,191	1.76%
2021	\$ 86,552	\$ (86,552)	\$ -	\$ 5,190,016	1.67%
2022	\$ 66,065	\$ (66,065)	\$ -	\$ 5,132,102	1.29%
2023	\$ -	\$ -	\$ -	\$ 4,524,570	0.00%
Occupational Death and Disability (ODD):					
2018	\$ -	\$ -	\$ -	\$ 4,191,871	0.00%
2019	\$ 1,612	\$ (1,612)	\$ -	\$ 3,303,877	0.05%
2020	\$ 2,320	\$ (2,320)	\$ -	\$ 4,150,191	0.06%
2021	\$ 3,141	\$ (3,141)	\$ -	\$ 5,190,016	0.06%
2022	\$ 3,265	\$ (3,265)	\$ -	\$ 5,132,102	0.06%
2023	\$ 2,880	\$ (2,880)	\$ -	\$ 4,524,570	0.06%
Retiree Medical Plan (RMP):					
2018	\$ 26,693	\$ (26,693)	\$ -	\$ 891,314	2.99%
2019	\$ 16,627	\$ (16,627)	\$ -	\$ 2,436,226	0.68%
2020	\$ 31,602	\$ (31,602)	\$ -	\$ 2,202,273	1.43%
2021	\$ 37,677	\$ (37,677)	\$ -	\$ 2,905,924	1.30%
2022	\$ 33,879	\$ (33,879)	\$ -	\$ 3,224,092	1.05%
2023	\$ 31,321	\$ (31,321)	\$ -	\$ 2,890,255	1.08%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2023

1. Budgetary Information

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

School Operating Fund

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

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

2. Excess of Expenditures over Appropriations

The following functions had expenditures in excess of appropriations in the School Operating Fund and ARP ESSER III Special Revenue Fund:

	Amounts in Excess of Appropriations
<u>School Operating Fund</u>	
Instruction	\$ 104,663
Support services support services - students	43,844
Support services - instruction	94,310
School administration	8,573
District administration	24,789
District administration support services	42,760
Student activities	15,298
Debt service	88,530
Construction and facilities acquisition	271,073
	Amounts in Excess of Appropriations
<u>ARP ESSER III Special Revenue Fund</u>	
Food services	\$ 616

Excess expenditures were covered through available fund balance or current year revenues.

3. Public Employees' Retirement System**Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)**

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation*Defined Benefit Pension and Postemployment Healthcare Benefit Plan***a) Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021**

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

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

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

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

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

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plan***a) Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021**

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

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

Healthcare claim costs are updated annually. The amounts included in the normal cost for administrative expenses were changed from \$1,000 to \$16,000 for occupational death and disability, and from \$20,000 to \$24,000 for retiree medical (based on the most recent two years of actual administrative expenses paid from plan assets). There were no other changes in actuarial assumptions since the prior valuation.

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

There have been no changes in benefit provisions valued since the prior valuation.

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2021 which was rolled forward to June 30, 2022. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

4. Teachers' Retirement System**Schedule of District's Proportionate Share of Net Pension and OPEB Liability (Asset)**

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

Changes in Actuarial Assumptions, Methods, and Benefits Since the Prior Valuation*Defined Benefit Pension and Postemployment Healthcare Benefit Plan***a) Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021**

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

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

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

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

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

*Defined Contribution Occupational Death and Disability and Retiree Medical Benefits Plans***a) Changes in Methods Since the Prior Valuation – June 30, 2020 to June 30, 2021**

There were no changes in the asset or valuation methods since the prior valuation.

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

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

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

There have been no changes in benefit provisions valued since the prior valuation.

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

Schedule of District Contributions (Pension) and (OPEB)

The table valuation date is June 30, 2021 which was rolled forward to June 30, 2022. Actuarially determined contribution rates are calculated as of June 30th, two years prior to the fiscal year in which contributions are reported.

SUPPLEMENTARY INFORMATION

LAKE AND PENINSULA SCHOOL DISTRICT

School Operating Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ -	258,626	258,626
Earnings on investments	-	1,557	1,557
E-rate revenue	2,293,887	2,148,797	(145,090)
Other	779,883	532,123	(247,760)
Total local sources	<u>3,073,770</u>	<u>2,941,103</u>	<u>(132,667)</u>
Intergovernmental:			
Borough - direct appropriation	2,376,065	2,388,707	12,642
State of Alaska:			
Foundation and Quality Schools	8,480,745	8,480,745	-
On-behalf TRS	570,577	389,259	(181,318)
On-behalf PERS	66,133	56,878	(9,255)
Other state revenues	336,735	336,735	-
Total state sources	<u>9,454,190</u>	<u>9,263,617</u>	<u>(190,573)</u>
Federal sources -			
Impact Aid - direct	477,803	404,793	(73,010)
Total revenues	<u>15,381,828</u>	<u>14,998,220</u>	<u>(383,608)</u>
Expenditures:			
Current:			
Instruction:			
Salaries:			
Certificated	2,583,556	2,574,164	9,392
Non-certificated	390,662	369,693	20,969
Employee benefits	1,663,327	1,692,329	(29,002)
Housing allowance	363,200	434,914	(71,714)
Transportation allowance	46,000	45,431	569
Professional and technical services	65,300	87,326	(22,026)
Staff travel	262,290	252,614	9,676
Utility services	2,800	3,426	(626)
Other purchased services	42,170	47,445	(5,275)
Supplies, materials and media	320,300	338,059	(17,759)
Other	15,000	13,867	1,133
Total instruction	<u>5,754,605</u>	<u>5,859,268</u>	<u>(104,663)</u>
Special education instruction:			
Certificated salaries	315,084	317,560	(2,476)
Non-certificated salaries	165,495	162,545	2,950
Employee benefits	434,003	436,754	(2,751)
Housing allowance	32,200	35,390	(3,190)
Transportation allowance	8,000	450	7,550
Professional and technical services	20,000	15,443	4,557
Staff travel	10,750	9,894	856
Supplies, materials and media	2,500	2,486	14
Total special education instruction	<u>988,032</u>	<u>980,522</u>	<u>7,510</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 salaries	\$ 71,137	81,487	(10,350)
Employee benefits	37,595	38,205	(610)
Professional and technical services	120,000	154,082	(34,082)
Staff travel	22,800	21,504	1,296
Utility services	300	321	(21)
Other purchased services	180	180	-
Supplies, materials and media	1,500	1,577	(77)
Total special education support services - students	<u>253,512</u>	<u>297,356</u>	<u>(43,844)</u>
Support services - students:			
Certificated salaries	32,239	32,239	-
Employee benefits	61,582	35,984	25,598
Transportation allowance	500	-	500
Professional and technical services	500	500	-
Staff travel	5,670	4,398	1,272
Supplies, materials and media	200	-	200
Other	100	89	11
Total support services - students	<u>100,791</u>	<u>73,210</u>	<u>27,581</u>
Support services - instruction:			
Support services - instruction:			
Certificated salaries	238,992	248,845	(9,853)
Non-certificated salaries	52,372	49,673	2,699
Employee benefits	202,324	215,881	(13,557)
Housing allowance	18,300	20,397	(2,097)
Transportation allowance	2,500	-	2,500
Professional and technical services	8,500	3,288	5,212
Staff travel	88,500	87,722	778
Utility services	1,100	1,579	(479)
Other purchased services	5,500	5,540	(40)
Supplies, materials and media	17,000	16,304	696
Other	3,000	6,285	(3,285)
Total support services - instruction	<u>638,088</u>	<u>655,514</u>	<u>(17,426)</u>
Instructional-related technology			
Certificated salaries	28,182	29,456	(1,274)
Non-certificated salaries	139,200	140,504	(1,304)
Employee benefits	155,759	167,097	(11,338)
Professional and technical services	2,000	2,454	(454)
Staff travel	25,000	24,133	867
Utility services	2,242,749	2,314,346	(71,597)
Other purchased services	16,800	16,795	5
Supplies, materials and media	35,000	27,778	7,222
Other	15,000	14,011	989
Total instructional-related technology	<u>2,659,690</u>	<u>2,736,574</u>	<u>(76,884)</u>
Total support services - instruction	<u>3,297,778</u>	<u>3,392,088</u>	<u>(94,310)</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	\$ 504,031	507,458	(3,427)
Employee benefits	244,599	244,728	(129)
Housing allowance	20,600	20,128	472
Transportation allowance	1,500	779	721
Professional and technical services	1,500	889	611
Staff travel	53,000	59,211	(6,211)
Supplies, materials and media	150	115	35
Other	1,900	2,545	(645)
Total school administration	<u>827,280</u>	<u>835,853</u>	<u>(8,573)</u>
School administration support services:			
Non-certificated salaries	52,185	48,047	4,138
Employee benefits	51,018	53,129	(2,111)
Utility services	2,130	1,955	175
Supplies, materials and media	250	241	9
Total school administration support services	<u>105,583</u>	<u>103,372</u>	<u>2,211</u>
District administration:			
Certificated salaries	159,139	149,517	9,622
Non-certificated salaries	23,000	25,625	(2,625)
Employee benefits	278,192	302,985	(24,793)
Professional and technical services	38,000	44,174	(6,174)
Staff travel	83,000	85,016	(2,016)
Utility services	2,050	1,953	97
Supplies, materials and media	18,000	16,594	1,406
Other	800	1,106	(306)
Total district administration	<u>602,181</u>	<u>626,970</u>	<u>(24,789)</u>
District administration support services:			
Non-certificated salaries	417,000	442,710	(25,710)
Employee benefits	264,270	283,521	(19,251)
Professional and technical services	45,000	44,822	178
Staff travel	5,000	5,052	(52)
Utility services	-	330	(330)
Other purchased services	73,961	74,501	(540)
Supplies, materials and media	5,200	5,453	(253)
Indirect cost recovery	(104,000)	(107,198)	3,198
Total district administration support services	<u>706,431</u>	<u>749,191</u>	<u>(42,760)</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:			
Operations and maintenance of plant:			
Certificated salaries	\$ 4,382	6,573	(2,191)
Non-certificated salaries	771,195	796,648	(25,453)
Employee benefits	467,420	503,512	(36,092)
Transportation allowance	5,500	5,493	7
Professional and technical services	12,000	25,149	(13,149)
Staff travel	124,000	116,243	7,757
Utility services	1,026,569	1,109,518	(82,949)
Other purchased services	312,216	93,015	219,201
Supplies, materials and media	236,061	239,724	(3,663)
Other	500	250	250
Total operations and maintenance of plant	<u>2,959,843</u>	<u>2,896,125</u>	<u>63,718</u>
Student activities:			
Certificated salaries	64,279	64,279	-
Non-certificated salaries	40,088	40,044	44
Employee benefits	41,019	42,743	(1,724)
Professional and technical services	3,500	3,920	(420)
Staff travel	437,000	450,360	(13,360)
Other purchased services	800	800	-
Supplies, materials and media	4,500	4,340	160
Other	1,000	998	2
Total student activities	<u>592,186</u>	<u>607,484</u>	<u>(15,298)</u>
Debt service:			
Principal	-	77,783	(77,783)
Interest	-	10,747	(10,747)
Total debt service	<u>-</u>	<u>88,530</u>	<u>(88,530)</u>
Construction and facilities acquisition -			
Other purchased services	<u>-</u>	<u>271,073</u>	<u>(271,073)</u>
Total expenditures	<u>16,188,222</u>	<u>16,781,042</u>	<u>(592,820)</u>
Excess (deficiency) of revenues over expenditures	<u>(806,394)</u>	<u>(1,782,822)</u>	<u>(976,428)</u>
Other financing sources (uses):			
Proceeds from the issuance of leases	-	271,073	271,073
Transfers out -			
Food Service Special Revenue Fund	<u>50,000</u>	<u>(24,224)</u>	<u>(74,224)</u>
Total other financing sources	<u>50,000</u>	<u>246,849</u>	<u>196,849</u>
Net change in fund balance	<u>\$ (756,394)</u>	<u>(1,535,973)</u>	<u>(779,579)</u>
Fund balance, beginning of year		<u>1,501,136</u>	
Fund balance, end of year		<u>\$ (34,837)</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Student, Community, Housing, and Scholarship Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Year Ended June 30, 2023

Revenues - local sources - other	\$ <u>223,478</u>
Expenditures:	
Current:	
Student activities:	
Professional and technical services	50
Staff travel	146,563
Supplies, materials and media	78,525
Other	7,000
Other noncurrent debits	4,300
Total expenditures	<u>236,438</u>
Excess (deficiency) of revenues over expenditures	(12,960)
Other financing sources - transfers in - School Operating Fund	<u>24,224</u>
Net change in fund balance	11,264
Fund balance, beginning of year	<u>248,784</u>
Fund balance, end of year	<u><u>\$ 260,048</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2023

Revenues:	
Intergovernmental -	
Lake and Peninsula Borough	\$ <u>240,000</u>
Expenditures:	
Construction and facilities acquisition:	
Professional and technical services	47,034
Other purchased services	40,534
Supplies, materials and media	4,500
Buildings and improvements purchased	<u>111,996</u>
Total expenditures	<u>204,064</u>
Excess of revenues over expenditures	35,936
Fund balance, beginning of year	<u>150,952</u>
Fund balance, end of year	\$ <u><u>186,888</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

205

June 30, 2023

Special Revenue Funds

	<u>Student Transportation</u>	<u>Broadband Assistance Grant (BAG)</u>	<u>Food Service</u>	<u>Title I-A Basic</u>	<u>Title I-C Migrant Education</u>	<u>Migrant Literacy</u>	<u>Title II-A and Title IV-A</u>
<u>Assets</u>							
Accounts receivable:	-	-	-	90,828	93,894	4,838	25,301
Due from School Operating Fund	113,492	27,027	-	-	-	-	-
Inventory	-	-	42,582	-	-	-	-
Prepaid items	25,000	-	-	-	-	-	-
Total assets	<u>138,492</u>	<u>27,027</u>	<u>42,582</u>	<u>90,828</u>	<u>93,894</u>	<u>4,838</u>	<u>25,301</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	27,027	18	-	22,302	-	-
Unearned revenue	-	-	-	-	-	-	-
Due to School Operating Fund	-	-	177,997	90,828	71,592	4,838	25,301
Total liabilities	<u>-</u>	<u>27,027</u>	<u>178,015</u>	<u>90,828</u>	<u>93,894</u>	<u>4,838</u>	<u>25,301</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	42,582	-	-	-	-
Prepaid items	25,000	-	-	-	-	-	-
Committed:							
Student transportation	113,492	-	-	-	-	-	-
Unassigned	-	-	(178,015)	-	-	-	-
Total fund balances	<u>138,492</u>	<u>-</u>	<u>(135,433)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 138,492</u>	<u>27,027</u>	<u>42,582</u>	<u>90,828</u>	<u>93,894</u>	<u>4,838</u>	<u>25,301</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds						
<u>Assets</u>	COVID Discretionary	Carl Perkins - Secondary	CHILD II	Carrs Safeway	Step Grant	Perryville Mural	Distance Learning and Telemedicine
Accounts receivable	\$ 100,000	11,971	332	-	-	-	102,300
Due from School Operating Fund	-	-	-	4,000	4,972	7,286	-
Inventory	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total assets	<u>100,000</u>	<u>11,971</u>	<u>332</u>	<u>4,000</u>	<u>4,972</u>	<u>7,286</u>	<u>102,300</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	-	-	-	3,723	4,972	-	102,300
Unearned revenue	-	-	-	277	-	7,286	-
Due to School Operating Fund	100,000	11,971	332	-	-	-	-
Total liabilities	<u>100,000</u>	<u>11,971</u>	<u>332</u>	<u>4,000</u>	<u>4,972</u>	<u>7,286</u>	<u>102,300</u>
Fund balances:							
Non-spendable:							
Inventory	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Committed:							
Student transportation	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 100,000</u>	<u>11,971</u>	<u>332</u>	<u>4,000</u>	<u>4,972</u>	<u>7,286</u>	<u>102,300</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							Total Special Revenue Funds
	BBNC KOK Cultural Outreach	ANE SWR Partnership #1	Denali Commission	ANE SWR Partnership #2	CTE Teaching and Learning Collabrative	Caliaq	Cultural Arts Week	
<u>Assets</u>								
Accounts receivable	\$ -	2,523	26,625	9,859	29,650	24,707	-	522,828
Due from School Operating Fund	3,704	-	-	-	-	-	8,000	168,481
Inventory	-	-	-	-	-	-	-	42,582
Prepaid items	-	-	-	-	-	-	-	25,000
Total assets	<u>3,704</u>	<u>2,523</u>	<u>26,625</u>	<u>9,859</u>	<u>29,650</u>	<u>24,707</u>	<u>8,000</u>	<u>758,891</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	7,500	8,647	1,350	-	177,839
Unearned revenue	3,704	-	-	-	-	-	8,000	19,267
Due to School Operating Fund	-	2,523	26,625	2,359	21,003	23,357	-	558,726
Total liabilities	<u>3,704</u>	<u>2,523</u>	<u>26,625</u>	<u>9,859</u>	<u>29,650</u>	<u>24,707</u>	<u>8,000</u>	<u>755,832</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	-	-	-	-	42,582
Prepaid items	-	-	-	-	-	-	-	25,000
Committed:								
Student transportation	-	-	-	-	-	-	-	113,492
Unassigned	-	-	-	-	-	-	-	(178,015)
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,059</u>
Total liabilities and fund balances	\$ <u>3,704</u>	<u>2,523</u>	<u>26,625</u>	<u>9,859</u>	<u>29,650</u>	<u>24,707</u>	<u>8,000</u>	<u>758,891</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

Year Ended June 30, 2023

	Special Revenue Funds									
	Student Transportation	Broadband Assistance Grant (BAG)	Comprehensive Literacy	Food Service	Fresh Fruit and Vegetable	Local Food For Schools	Title I-A Basic	Title I-C Migrant Education	Migrant Literacy	Title I-A School Improvement
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	15,608	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	121,264	131,274	-	-	-	-	-	-	-	-
Federal sources:										
Direct	-	-	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	-	301,478	263,945	19,200	2,035	201,009	214,188	4,838	23,576
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>121,264</u>	<u>131,274</u>	<u>301,478</u>	<u>279,553</u>	<u>19,200</u>	<u>2,035</u>	<u>201,009</u>	<u>214,188</u>	<u>4,838</u>	<u>23,576</u>
Expenditures:										
Current:										
Instruction	-	-	15,787	-	-	-	79,916	176,877	4,606	22,445
Special education instruction	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	131,274	271,226	-	-	-	111,448	27,034	-	-
District administration support services	-	-	14,465	-	-	-	9,645	10,277	232	1,131
Student transportation - to and from school	138,035	-	-	-	-	-	-	-	-	-
Community services	-	-	-	4	-	-	-	-	-	-
Food services	-	-	-	414,982	19,200	2,035	-	-	-	-
Total expenditures	<u>138,035</u>	<u>131,274</u>	<u>301,478</u>	<u>414,986</u>	<u>19,200</u>	<u>2,035</u>	<u>201,009</u>	<u>214,188</u>	<u>4,838</u>	<u>23,576</u>
Excess (deficiency) of revenues over expenditures	(16,771)	-	-	(135,433)	-	-	-	-	-	-
Fund balances, beginning of year	<u>155,263</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ 138,492</u>	<u>-</u>	<u>-</u>	<u>(135,433)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds								
	Title II-A and Title IV-A	Title VI-B IDEA	Preschool Disabled	COVID Discretionary	Carl Perkins - Secondary	RLIS	Indian Education	CHILD	CHILD II
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources:									
Direct	-	-	-	-	-	9,867	115,452	-	-
Passed through the State of Alaska	62,552	128,952	7,092	100,000	28,335	-	-	-	-
Passed through other intermediary agencies	-	-	-	-	-	-	-	48,057	402,631
Total revenues	<u>62,552</u>	<u>128,952</u>	<u>7,092</u>	<u>100,000</u>	<u>28,335</u>	<u>9,867</u>	<u>115,452</u>	<u>48,057</u>	<u>402,631</u>
Expenditures:									
Current:									
Instruction	1,082	-	-	95,202	26,986	-	109,633	31,739	283,230
Special education instruction	-	21,768	-	-	-	-	-	-	-
Special education support services - students	-	100,997	6,752	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-
Support services - instruction	58,469	-	-	-	-	9,867	-	16,318	119,401
District administration support services	3,001	6,187	340	4,798	1,349	-	5,819	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-
Communities services	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Total expenditures	<u>62,552</u>	<u>128,952</u>	<u>7,092</u>	<u>100,000</u>	<u>28,335</u>	<u>9,867</u>	<u>115,452</u>	<u>48,057</u>	<u>402,631</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds								
	Literacy 365	Carrs Safeway	ESSER II	Step Grant	Igiugig Sewing String Stories and Dogsleds	Distance Learning and Telemedicine	Denali Commission	ANE SWR Partnership #1	BBNC Native Heritage
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other	-	3,723	-	92,400	5,000	-	-	176,775	18,017
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources:									
Direct	129,207	-	-	-	-	-	26,625	-	-
Passed through the State of Alaska	-	-	219,879	-	-	-	-	-	-
Passed through other intermediary agencies	-	-	-	-	-	102,300	-	-	-
Total revenues	<u>129,207</u>	<u>3,723</u>	<u>219,879</u>	<u>92,400</u>	<u>5,000</u>	<u>102,300</u>	<u>26,625</u>	<u>176,775</u>	<u>18,017</u>
Expenditures:									
Current:									
Instruction	13,106	3,723	895	92,400	5,000	102,300	26,625	167,786	18,017
Special education instruction	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	-	-	164,719	-	-	-	-	-	-
Support services - instruction	109,901	-	43,715	-	-	-	-	-	-
District administration support services	6,200	-	10,550	-	-	-	-	8,989	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-
Communities services	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Total expenditures	<u>129,207</u>	<u>3,723</u>	<u>219,879</u>	<u>92,400</u>	<u>5,000</u>	<u>102,300</u>	<u>26,625</u>	<u>176,775</u>	<u>18,017</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds							Total Special Revenue Funds
	New Visions	ANE SWR Partnership #2	CTE Teaching and Learning Collabrative	Caliaq	Chignik Lagoon Culture Week	Chignik Lake Culture Week	Youth Risk Behavior Survey	
Revenues:								
Local sources:								
Charges for services	\$ -	-	-	-	-	-	-	15,608
Other	-	521,691	-	-	8,000	8,000	-	836,606
Intergovernmental:								
State of Alaska	5,750	-	-	-	-	-	850	259,138
Federal sources:								
Direct	-	-	-	-	-	-	-	281,151
Passed through the State of Alaska	5,250	-	-	-	-	-	-	1,582,329
Passed through other intermediary agencies	-	-	33,524	57,163	-	-	-	643,675
Total revenues	<u>11,000</u>	<u>521,691</u>	<u>33,524</u>	<u>57,163</u>	<u>8,000</u>	<u>8,000</u>	<u>850</u>	<u>3,618,507</u>
Expenditures:								
Current:								
Instruction	11,000	500,856	33,524	57,163	4,309	4,043	-	1,891,250
Special education instruction	-	-	-	-	-	-	-	21,768
Special education support services - students	-	-	-	-	-	-	-	107,749
Support services - students	-	-	-	-	-	-	850	165,569
Support services - instruction	-	-	-	-	3,191	3,457	-	905,301
District administration support services	-	20,835	-	-	500	500	-	104,818
Student transportation - to and from school	-	-	-	-	-	-	-	138,035
Communities services	-	-	-	-	-	-	-	4
Food services	-	-	-	-	-	-	-	436,217
Total expenditures	<u>11,000</u>	<u>521,691</u>	<u>33,524</u>	<u>57,163</u>	<u>8,000</u>	<u>8,000</u>	<u>850</u>	<u>3,770,711</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	(152,204)
Fund balances, beginning of year	-	-	-	-	-	-	-	155,263
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,059</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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - Intergovernmental - State of Alaska	\$ 138,035	121,264	(16,771)
Expenditures:			
Current:			
Student transportation - to and from school:			
Non-certificated salaries	22,630	22,630	-
Employee benefits	11,070	11,070	-
Other purchased services	104,335	104,335	-
Total expenditures	<u>138,035</u>	<u>138,035</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	\$ <u>-</u>	(16,771)	<u>(16,771)</u>
Fund balance, beginning of year		<u>155,263</u>	
Fund balance, end of year		<u>\$ 138,492</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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - Intergovernmental - State of Alaska	\$ 138,996	131,274	(7,722)
Expenditures:			
Current:			
Support services - instruction -			
Utility services	<u>138,996</u>	<u>131,274</u>	<u>7,722</u>
Excess of revenues over expenditures	\$ <u> -</u>	-	<u> -</u>
Fund balance, beginning of year		<u> -</u>	
Fund balance, end of year		<u>\$ <u> -</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Comprehensive Literacy Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 301,478	301,478	-
Expenditures:			
Current:			
Instruction:			
Staff travel	15,600	15,759	(159)
Supplies, materials and media	20	28	(8)
Total instruction	<u>15,620</u>	<u>15,787</u>	<u>(167)</u>
Support services - instruction:			
Certificated salaries	58,223	57,298	925
Employee benefits	20,603	19,232	1,371
Professional and technical services	28,280	30,382	(2,102)
Staff travel	164,217	164,252	(35)
Supplies, materials and media	70	62	8
Total support services - instruction	<u>271,393</u>	<u>271,226</u>	<u>167</u>
District administration support services - Indirect costs	<u>14,465</u>	<u>14,465</u>	<u>-</u>
Total expenditures	<u>301,478</u>	<u>301,478</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

Food Service Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 20,000	15,608	(4,392)
Intergovernmental - federal sources passed through the State of Alaska	<u>254,000</u>	<u>263,945</u>	<u>9,945</u>
Total revenues	<u>274,000</u>	<u>279,553</u>	<u>5,553</u>
Expenditures:			
Current:			
Community services - Utility services	<u>4</u>	<u>4</u>	<u>-</u>
Food services:			
Non-certificated salaries	207,654	188,251	19,403
Employee benefits	208,180	150,837	57,343
Professional and technical services	747	747	-
Staff travel	7,500	10,316	(2,816)
Supplies, materials and media	<u>358,785</u>	<u>64,831</u>	<u>293,954</u>
Total food services	<u>782,866</u>	<u>414,982</u>	<u>367,884</u>
Total expenditures	<u>782,870</u>	<u>414,986</u>	<u>367,884</u>
Excess (deficiency) of revenues over expenditures	\$ <u><u>(508,870)</u></u>	(135,433)	<u><u>(362,331)</u></u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u><u>(135,433)</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Fresh Fruit and Vegetable Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ 19,200	19,200	-
Expenditures:			
Current:			
Food services - Supplies, materials and media	19,200	19,200	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Local Food For Schools Special Revenue Fund

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

Year Ended June 30, 2023

	<u>Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues:			
Intergovernmental - federal sources passed through the State of Alaska	\$ <u>2,035</u>	<u>2,035</u>	<u>-</u>
Expenditures:			
Current:			
Food services - Supplies, materials and media	<u>2,035</u>	<u>2,035</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

Title I-A Basic Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 201,009	201,009	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	60,286	60,286	-
Employee benefits	19,085	19,630	(545)
Supplies, materials and media	100	-	100
Total instruction	<u>79,471</u>	<u>79,916</u>	<u>(445)</u>
Support services - instruction:			
Certificated salaries	81,042	81,142	(100)
Employee benefits	30,851	30,306	545
Total support services - instruction	<u>111,893</u>	<u>111,448</u>	<u>445</u>
District administration support services - Indirect costs	<u>9,645</u>	<u>9,645</u>	-
Total expenditures	<u>201,009</u>	<u>201,009</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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 215,351	214,188	(1,163)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	17,788	17,788	-
Non-certificated salaries	47,160	49,471	(2,311)
Employee benefits	9,950	9,950	-
Housing allowance/subsidy	6,433	6,433	-
Transportation allowance	3,400	3,363	37
Staff Travel	1,555	1,555	-
Other purchased services	7,400	7,400	-
Supplies, materials and media	84,250	80,917	3,333
Total instruction	<u>177,936</u>	<u>176,877</u>	<u>1,059</u>
Support services - instruction:			
Certificated salaries	21,804	21,804	-
Employee benefits	3,177	3,223	(46)
Staff travel	1,606	1,512	94
Supplies, materials and media	495	495	-
Total support services - instruction	<u>27,082</u>	<u>27,034</u>	<u>48</u>
District administration support services - Indirect costs	<u>10,333</u>	<u>10,277</u>	<u>56</u>
Total expenditures	<u>215,351</u>	<u>214,188</u>	<u>1,163</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

Migrant Literacy Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 4,838	4,838	-
Expenditures:			
Current:			
Instruction - Supplies, materials and media	4,606	4,606	-
District administration support services - Indirect costs	232	232	-
Total expenditures	4,838	4,838	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title I-A School Improvement Special Revenue Fund

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

Year Ended June 30, 2022

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 50,000	23,576	(26,424)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	5,200	5,000	200
Non-certificated salaries	14,986	-	14,986
Employee benefits	2,690	1,244	1,446
Staff travel	1,500	1,455	45
Supplies, materials, and media	23,225	14,746	8,479
Total instruction	47,601	22,445	25,156
District administration support services - Indirect costs	2,399	1,131	1,268
Total expenditures	50,000	23,576	26,424
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Title II-A and Title IV-A Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 62,552	62,552	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,000	1,000	-
Employee benefits	82	82	-
Total instruction	<u>1,082</u>	<u>1,082</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	27,175	27,175	-
Employee benefits	7,464	7,464	-
Professional and technical services	5,150	5,150	-
Staff travel	7,889	7,889	-
Supplies, materials and media	6,228	6,228	-
Other	4,563	4,563	-
Total support services - instruction	<u>58,469</u>	<u>58,469</u>	<u>-</u>
District administration support services - Indirect costs	<u>3,001</u>	<u>3,001</u>	<u>-</u>
Total expenditures	<u>62,552</u>	<u>62,552</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Title 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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 128,952	128,952	-
Expenditures:			
Current:			
Special education instruction:			
Professional and technical services	6,053	6,053	-
Staff travel	15,715	15,715	-
Total special education instruction	<u>21,768</u>	<u>21,768</u>	<u>-</u>
Special education support services - students:			
Professional and technical services	99,623	99,623	-
Staff travel	1,374	1,374	-
Total special education support services - students	<u>100,997</u>	<u>100,997</u>	<u>-</u>
District administration support services - Indirect costs	<u>6,187</u>	<u>6,187</u>	<u>-</u>
Total expenditures	<u>128,952</u>	<u>128,952</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

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 7,092	7,092	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	4,962	4,962	-
Employee benefits	1,790	1,790	-
Total special education support services - students	6,752	6,752	-
District administration support services - Indirect costs	340	340	-
Total expenditures	7,092	7,092	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

COVID Discretionary Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 100,000	100,000	-
Expenditures:			
Current:			
Instruction:			
Staff travel	81,821	81,821	-
Supplies, materials and media	13,381	13,381	-
Total instruction	<u>95,202</u>	<u>95,202</u>	<u>-</u>
District administration support services - Indirect costs	<u>4,798</u>	<u>4,798</u>	<u>-</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 28,335	28,335	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	9,914	9,914	-
Non-certificated salaries	6,400	6,391	9
Employee benefits	6,187	6,196	(9)
Professional and technical services	3,176	3,176	-
Staff travel	1,309	1,309	-
Total instruction	<u>26,986</u>	<u>26,986</u>	<u>-</u>
District administration support services - Indirect costs	<u>1,349</u>	<u>1,349</u>	<u>-</u>
Total expenditures	<u>28,335</u>	<u>28,335</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

RLIS Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 9,867	9,867	-
Expenditures:			
Current:			
Support services - instruction - Staff travel	9,867	9,867	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 115,452	115,452	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	-	1,100	(1,100)
Non-certificated salaries	20,000	19,886	114
Employee benefits	25,043	33,597	(8,554)
Staff travel	64,590	53,892	10,698
Supplies, materials and media	-	1,158	(1,158)
Total instruction	<u>109,633</u>	<u>109,633</u>	<u>-</u>
District administration support services - Indirect costs	<u>5,819</u>	<u>5,819</u>	<u>-</u>
Total expenditures	<u>115,452</u>	<u>115,452</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

CHILD Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 48,057	48,057	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	5,757	5,757	-
Non-certificated salaries	177	177	-
Employee benefits	2,135	2,135	-
Professional and technical services	3,500	3,500	-
Supplies, materials and media	20,170	20,170	-
Total instruction	<u>31,739</u>	<u>31,739</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	5,056	5,056	-
Employee benefits	2,484	2,484	-
Staff travel	6,594	6,594	-
Supplies, materials and media	2,184	2,184	-
Total support services - instruction	<u>16,318</u>	<u>16,318</u>	<u>-</u>
Total expenditures	<u>48,057</u>	<u>48,057</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 II Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 429,849	402,631	(27,218)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	114,563	46,618	67,945
Non-certificated salaries	166,626	106,815	59,811
Employee benefits	108,076	128,662	(20,586)
Utility services	-	1,135	(1,135)
Supplies, materials and media	500	-	500
Total instruction	<u>389,765</u>	<u>283,230</u>	<u>106,535</u>
Support services - instruction:			
Certificated salaries	-	65,687	(65,687)
Employee benefits	-	29,119	(29,119)
Professional and technical services	950	922	28
Staff travel	39,134	22,802	16,332
Utility services	-	356	(356)
Supplies, materials and media	-	364	(364)
Other	-	151	(151)
Total support services - instruction	<u>40,084</u>	<u>119,401</u>	<u>(79,317)</u>
Total expenditures	<u>429,849</u>	<u>402,631</u>	<u>27,218</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

Literacy 365 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources - direct	\$ 129,207	129,207	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	15,000	13,106	1,894
Support services - instruction:			
Certificated salaries	27,716	22,716	5,000
Non-certificated salaries	9,000	11,250	(2,250)
Employee benefits	3,121	4,915	(1,794)
Professional and technical services	7,500	7,500	-
Staff travel	60,670	63,338	(2,668)
Supplies, materials and media	-	182	(182)
Total support services - instruction	108,007	109,901	(1,894)
District administration support services - Indirect costs	6,200	6,200	-
Total expenditures	129,207	129,207	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Carrs Safeway Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 4,000	3,723	(277)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	4,000	3,723	277
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ESSER II Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - intergovernmental - federal education sources passed through the State of Alaska	\$ 219,879	219,879	-
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	1,011	895	116
Support services - students:			
Certificated salaries	66,319	67,069	(750)
Employee benefits	54,208	54,219	(11)
Staff travel	61,238	43,431	17,807
Total support services - students	181,765	164,719	17,046
Support services - instruction:			
Professional and technical services	26,553	26,553	-
Staff travel	-	17,162	(17,162)
Total support services - instruction	26,553	43,715	(17,162)
District administration support services - Indirect costs	10,550	10,550	-
Total expenditures	219,879	219,879	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Step Grant Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 92,400	92,400	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	8,000	16,367	(8,367)
Employee benefits	2,000	2,769	(769)
Staff travel	52,400	53,945	(1,545)
Supplies, materials and media	30,000	19,319	10,681
Total expenditures	<u>92,400</u>	<u>92,400</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

Igiugig Sewing, String Stories and Dogsleds Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 5,000	5,000	-
Expenditures:			
Current:			
Instruction -			
Professional and technical services	5,000	5,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Distance Learning and Telemedicine Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 565,429	102,300	(463,129)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	300,000	-	300,000
Equipment	265,429	102,300	163,129
Total expenditures	565,429	102,300	463,129
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Denali Commission Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources - direct	\$ 34,546	26,625	(7,921)
Expenditures:			
Current:			
Instruction - Supplies, materials and media	34,546	26,625	7,921
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ANE SWR Partnership #1 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - local sources - other	\$ 176,775	176,775	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	25,900	25,867	33
Non-certificated salaries	74,300	74,243	57
Employee benefits	53,032	53,086	(54)
Professional and technical services	7,500	7,500	-
Staff travel	6,224	6,262	(38)
Supplies, materials and media	830	828	2
Total instruction	<u>167,786</u>	<u>167,786</u>	<u>-</u>
District administration support services - Indirect costs	<u>8,989</u>	<u>8,989</u>	<u>-</u>
Total expenditures	<u>176,775</u>	<u>176,775</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

BBNC Native Heritage Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 18,017	18,017	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	2,000	2,000	-
Supplies, materials and media	15,918	15,918	-
Utility services	99	99	-
Total expenditures	<u>18,017</u>	<u>18,017</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>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

New Visions Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Intergovernmental:			
Federal sources passed through the State of Alaska	\$ 5,250	5,250	-
State of Alaska	5,750	5,750	-
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Expenditures:			
Current:			
Instruction:			
Professional and technical services	280	280	-
Staff travel	7,100	7,100	-
Utility services	9	9	-
Other purchased services	2,100	2,100	-
Supplies, materials and media	1,511	1,511	-
Total expenditures	<u>11,000</u>	<u>11,000</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

ANE SWR Partnership #2 Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 648,465	521,691	(126,774)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	79,000	77,601	1,399
Non-certificated salaries	334,750	205,228	129,522
Employee benefits	144,816	160,721	(15,905)
Professional and technical services	30,000	25,387	4,613
Staff travel	25,600	18,445	7,155
Supplies, materials and media	8,400	13,474	(5,074)
Total instruction	<u>622,566</u>	<u>500,856</u>	<u>121,710</u>
District administration support services - Indirect costs	<u>25,899</u>	<u>20,835</u>	<u>5,064</u>
Total expenditures	<u>648,465</u>	<u>521,691</u>	<u>126,774</u>
Excess of revenues over expenditures	\$ <u><u>-</u></u>	-	<u><u>-</u></u>
Fund balance, beginning of year		-	
Fund balance, end of year		\$ <u><u>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

CTE Teaching and Learning Collaborative Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - intergovernmental - federal education sources passed through other intermediary agencies	\$ 239,367	33,524	(205,843)
Expenditures:			
Current:			
Instruction			
Certificated salaries	113,295	18,600	94,695
Employee benefits	56,648	9,091	47,557
Professional and technical services	897	897	-
Equipment	3,000	-	3,000
Staff travel	65,527	4,936	60,591
Total instruction	<u>239,367</u>	<u>33,524</u>	<u>205,843</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

Caliaq Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - intergovernmental - federal education sources passed through other intermediary agencies	\$ 254,940	57,163	(197,777)
Expenditures:			
Current:			
Instruction			
Certificated salaries	69,750	26,129	43,621
Non-Certificated Salaries	33,000	7,627	25,373
Employee benefits	38,018	12,644	25,374
Professional and technical services	43,836	2,934	40,902
Staff travel	10,000	2,692	7,308
Other purchased services	43,836	-	43,836
Supplies, materials and media	16,500	5,137	11,363
Total expenditures	<u>254,940</u>	<u>57,163</u>	<u>197,777</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

Chignik Lagoon Culture Week Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 8,000	8,000	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	3,489	3,489	-
Staff travel	761	820	(59)
Total instruction	<u>4,250</u>	<u>4,309</u>	<u>(59)</u>
Support services - instruction - Supplies, materials and media	<u>3,250</u>	<u>3,191</u>	<u>59</u>
District administration support services - Indirect costs	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>8,000</u>	<u>8,000</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

Chignik Lake Culture Week Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 8,000	8,000	-
Expenditures:			
Current:			
Instruction			
Professional and technical services	3,489	3,489	-
Staff travel	554	554	-
Total instruction	<u>4,043</u>	<u>4,043</u>	<u>-</u>
Support services - instruction - Supplies, materials and media	<u>3,457</u>	<u>3,457</u>	<u>-</u>
District administration support services - Indirect costs	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Youth Risk Behavior Survey Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 850	850	-
Expenditures:			
Current:			
Support services - students - Supplies, materials and media	850	850	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Youth Cultural Heritage Fast Track Special Revenue Fund

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

Year Ended June 30, 2023

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 3,000	3,000	-
Expenditures:			
Current:			
Instruction:			
Staff travel	2,000	2,000	-
Other purchased services	1,000	1,000	-
Total expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2023

Total fund balance - School Operating Fund	\$	(34,837)
less exemptions per 4 AAC 09.160(a)		
Encumbrances		129,160
Inventory		219,727
Prepaid items		16,491
Federal impact aid received		<u>404,793</u>
Fund Balance Subject to 10% Limitation	\$	<u><u>(805,008)</u></u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	\$	<u>(805,008)</u>	=	<u>(4.80%)</u>
Current year expenditures		<u>16,781,042</u>		

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Fiscal Year June 30, 2023

<u>Grant Title</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Education:				
Direct sources:				
Impact Aid 2023	84.041	AK-2023-112807	\$ 281,246	281,246
Impact Aid 2021	84.041	AK-2021-112807	<u>123,547</u>	<u>123,547</u>
Total ALN 84.041			<u>404,793</u>	<u>404,793</u>
Literacy 365	84.215G	S215G190056-21	<u>129,207</u>	<u>129,207</u>
Indian Education	84.060A	S060A220784	<u>115,452</u>	<u>115,452</u>
REAP - RLIS Special Qualified Agencies	84.358C	S358C220010	<u>9,867</u>	<u>9,867</u>
Total direct programs			<u>659,319</u>	<u>659,319</u>
Passed through the State of Alaska, Department of Education and Early Development:				
Title I-A, Basic	84.010A	IP 23.LPSD.01	182,240	182,240
Title I-A, Basic	84.010	IP 23.LPSD.01	18,769	18,769
School Improvement	84.010	SI 23.LPSD.01	<u>50,000</u>	<u>23,576</u>
Total ALN 84.010			<u>251,009</u>	<u>224,585</u>
Title I-C, Migrant Education	84.011A	IP 23.LPSD.01	159,963	109,755
Title I-C, Migrant Education	84.011	IP 23.LPSD.01	104,433	104,433
Migrant Literacy	84.011	MB 23.LPSD.01	<u>4,838</u>	<u>4,838</u>
Total ALN 84.011			<u>269,234</u>	<u>219,026</u>
Title II-A, Class Size Reduction	84.367A	IP 23.LPSD.01	<u>41,768</u>	<u>41,768</u>
Title IV-A	84.424A	IP 23.LPSD.01	<u>20,784</u>	<u>20,784</u>
Carl Perkins - Secondary	84.048	EK 23.LPSD.01	10,000	10,000
Carl Perkins - Secondary	84.048A	EK 23.LPSD.01	<u>18,335</u>	<u>18,335</u>
Total ALN 84.048			<u>28,335</u>	<u>28,335</u>
Special Education Cluster:				
Title VI-B	84.027	SE 23.LPSD.01	1,852	1,852
Title VI-B	84.027A	SE 23.LPSD.01	116,387	116,387
COVID-19 Title VI-B IDEA ARP	84.027X	SE 23.LPSD.01	10,713	10,713
Preschool Disabled, Section 619	84.173A	SE 23.LPSD.01	<u>7,092</u>	<u>7,092</u>
Total Special Education Cluster			<u>136,044</u>	<u>136,044</u>
COVID-19 ESSER II	84.425D	ER 23.LPSD.01	219,879	219,879
COVID-19 Discretionary	84.425D	CO 23.LPSD.01	100,000	100,000
COVID-19 ESSER III	84.425U	ER 22.LPSD.01	<u>1,141,682</u>	<u>621,119</u>
Total ALN 84.425			<u>1,461,561</u>	<u>940,998</u>
Comprehensive State Literacy Development	84.371C	AL 23.LPSD.01	<u>301,478</u>	<u>301,478</u>
Total passed through the State of Alaska			<u>2,510,213</u>	<u>1,913,018</u>
Passed through other intermediary agencies:				
Bristol Bay Borough School District:				
Cultural Heritage Improves Learning and Development (CHILD)	84.356A	S356A210018	477,906	450,688
Bristol Bay Native Corporation:				
CTE Teaching and Learning Collaborative	84.356A	S356A220077	<u>239,367</u>	<u>33,524</u>
Total ALN 84.356			<u>717,273</u>	<u>484,212</u>
Cialiaq - Bristol Bay Youth Internship Program	84.299A	S299A22058	<u>355,288</u>	<u>57,163</u>
Total passed through other intermediary agencies			<u>1,072,561</u>	<u>541,375</u>
Total U.S. Department of Education			<u>4,242,093</u>	<u>3,113,712</u>

(continued)

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

<u>Grant Title</u>	<u>Assistance Listing Number</u>	<u>Grant Number</u>	<u>Total Grant Award</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture:				
Passed through the State of Alaska, Department of Education and Early Development				
Child Nutrition Cluster:				
Fresh Fruit and Vegetable Program	10.582	FF 23.LPSD.01	2,400	2,400
Fresh Fruit and Vegetable Program	10.582	FF 23.LPSD.02	16,800	16,800
National School Breakfast Program	10.553	None	55,999	55,999
National School Lunch Program	10.555	None	166,424	165,321
Supply Chain Assistance	10.555	FD 23.LPSD.01	21,878	20,715
USDA Commodities	10.555	None	21,820	21,820
Total Child Nutrition Cluster			<u>285,321</u>	<u>283,055</u>
Food Distribution Admin Fee Reimbursement	10.560	FD 22.LPSD.01	90	90
Local Food for Schools	10.185	LF 23.LPSD.01	2,035	2,035
Passed through the Denali Commission:				
Distance Learning and Telemedicine	10.855	1683-00	565,429	102,300
Total U.S. Department of Agriculture			<u>852,875</u>	<u>387,480</u>
National Endowment for the Arts:				
Passed through Alaska State Council on the Arts:				
New Visions	45.024	FY23NV008	5,250	5,250
Denali Commission:				
Direct:				
Bristol Bay Regional Advanced Distance Services Program	90.100	1683-00	50,000	26,625
Total federal financial assistance			<u>\$ 5,150,218</u>	<u>3,533,067</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

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, 2023. 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, 2023, the District received \$21,820 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, 2023

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award</u>	<u>Eligible Expenditures</u>
Alaska Department of Education and Early Development:			
* Foundation	None	\$ 8,456,449	8,456,449
Quality Schools	None	24,296	24,296
Broadband Assistance Grant (BAG)	None	138,996	131,274
Dividend Raffle	None	2,567	2,567
* House Bill 281	None	334,168	334,168
Youth Risk Behavior Study	YR 23.LPSD.01	850	850
Pupil Transportation	None	<u>121,264</u>	<u>121,264</u>
Total Alaska Department of Education and Early Development		<u>9,078,590</u>	<u>9,070,868</u>
Alaska State Council on the Arts:			
New Visions FY23	FY23NV008	5,250	5,250
New Visions FY22	FY22-NV008	<u>5,250</u>	<u>500</u>
Total Alaska Council on the Arts		<u>10,500</u>	<u>5,750</u>
Total State Financial Assistance		<u>\$ 9,089,090</u>	<u>9,076,618</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2023

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, 2023. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Lake and Peninsula School District, it is not intended to and does not present the basic financial statements of Lake and Peninsula School District.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's basic financial statements.

Note 3. Subrecipients

No state funds were passed through to subrecipients.

Note 4. Major Programs

* denotes a major program for compliance audit purposes.

Note 5. Reconciliation of State Expenditures to the Financial Statements

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

Total Schedule of State Financial Assistance	\$ 9,076,618
PERS On-Behalf	56,878
TRS On-Behalf	<u>389,259</u>
Total State Financial Assistance	\$ <u>9,522,755</u>

COMPLIANCE SECTION

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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Lake and Peninsula School District, a component unit of the Lake and Peninsula Borough, as of and for the year ended June 30, 2023, 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 November 14, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Anchorage, Alaska
November 14, 2023

Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance as Required by the *Uniform Guidance*

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Lake and Peninsula School District's major federal programs for the year ended June 30, 2023. Lake and Peninsula School District's major federal programs are identified in the summary of auditor's results section of the accompanying federal schedule of findings and questioned costs.

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Lake and Peninsula School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Lake and Peninsula School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Lake and Peninsula School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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



Anchorage, Alaska
November 14, 2023

LAKE AND PENINSULA SCHOOL DISTRICT
 Federal Schedule of Findings and Questioned Costs
 Year Ended June 30, 2023

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:

Assistance Listing Number(s)

84.425

Name of Federal Program or Cluster

ARP ESSER

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

\$ 750,000

Auditee qualified as low-risk auditee?

X Yes ___ No

LAKE AND PENINSULA SCHOOL DISTRICT

Federal Schedule of Findings and Questioned Costs, Continued

Section II – Financial Statement Findings

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

Section III – Federal Award Findings and Questioned Costs

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

Report on Compliance For Each Major State Program and Report on Internal Control Over Compliance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits

Independent Auditor's Report

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

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Lake and Peninsula School District's compliance with the types of compliance requirements identified as subject to audit in the *State of Alaska Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Lake and Peninsula School District's major state programs for the year ended June 30, 2023. Lake and Peninsula School District's major state programs are identified in the accompanying Schedule of State Financial Assistance.

In our opinion, Lake and Peninsula School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Altman, Rogers & Co.

Anchorage, Alaska
November 14, 2023

LAKE AND PENINSULA SCHOOL DISTRICT

State Schedule of Findings and Questioned Costs

Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness identified? Yes No

Significant deficiency identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

State Financial Assistance

Internal control over major programs:

Material weakness identified? Yes No

Significant deficiency identified? Yes None reported

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

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

Auditee qualified as low-risk auditee? Yes No

Section II – Financial Statement Findings

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

Section III – State Award Findings and Questioned Costs

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

LAKE AND PENINSULA SCHOOL DISTRICT
RESOLUTION 24-01

A RESOLUTION AUTHORIZING THE WITHDRAWAL OF \$825,000 FROM THE SCHOOL ENDOWMENT
FUND FOR THE BENEFIT OF THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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

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

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

WHEREAS, LPSD has secured funding for Preschool through FY26 through the CHILD Grant; therefore will
not need the \$400,000 reserve Preschool funding from the Lake and Peninsula Borough in immediacy,

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

NOW, THEREFORE BE IT RESOLVED that the Lake and Peninsula Borough Assembly, by this
resolution, resolves to authorize the withdrawal of \$425,000 from the School Endowment Fund to allow
for operating budget support due to inflationary increases in costs for student activities and school hot
lunch program to the benefit of the students of Lake and Peninsula Borough.

NOW, THEREFORE BE IT RESOLVED that the Lake and Peninsula Borough Assembly, by this
resolution, resolves to authorize the withdrawal of \$400,000 preschool account to allow for operating
budget support for student activities and school hot lunch program to the benefit of the students of
Lake and Peninsula School District.

The total funds to be withdrawn will be \$825,000 from the School Endowment and Preschool funds.

PASSED AND APPROVED by a duly constituted quorum of the Lake and Peninsula School Board on
the 12th day of December 2023.

IT WITNESS THERETO:

ATTEST:

Board President

Laura Hylton, Finance Director