

THE LAKE AND PENINSULA SCHOOL DISTRICT
Regular Meeting AGENDA
December 6, 2024, 1:00 PM

Agenda

1. CALL TO ORDER	
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19. ADJOURNMENT	



3



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, Gerda Kosbruk, 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.

Gerda Kosbruk,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2024.

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, Harry Ricci, 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.

Harry Ricci,
School Board Member

Subscribed and sworn to before me this _____ day of _____, 2024.

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

December 6, 2024
School Board Meeting

PAYROLL

CHECK REGISTERS

11/4/2024 – 11/26/2024

41982 – 41990

GENERAL

CHECK REGISTERS

11/4/2024 – 11/26/2024

102563 – 102644

PAYROLL & GENERAL

Direct Deposits & Vendor Payments

11/4/2024 – 11/26/2024

Vouchers 1139 - 1171

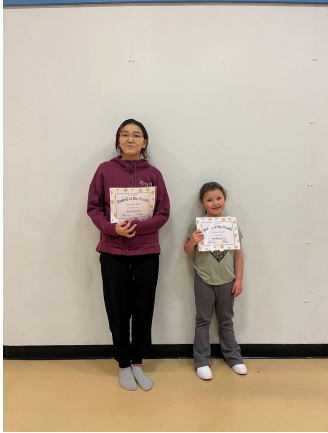
Site Report – IGI – Cauyarvik, 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

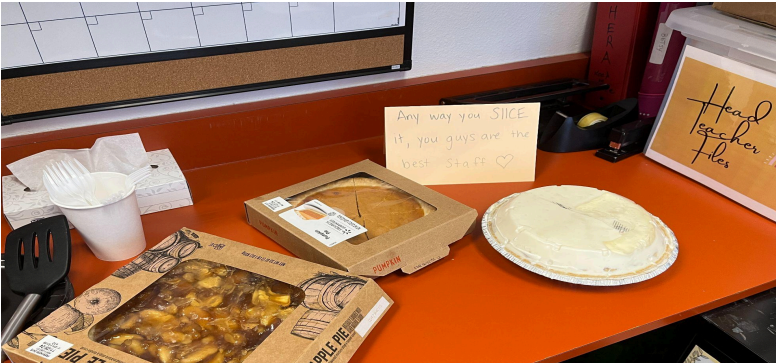
From: Stephanie Canning, Head Teacher

Photos & Description of Activities and Events

November was filled with November students of the month, apple canning (community service project), turkey shoot, rainbows, and teacher appreciation







Personnel Update

We still have many open classified positions that certified staff are having to fill in for (PE, Night Gym Aide, Preschool)

Classroom Highlights

Students and teachers are excited to have learned that our educational moose permit was awarded to us! Quyana to Beth Hill for helping us complete that. We can't wait to get started. Teachers are keeping up with records, helping to ensure IGI has clean, accurate student records.

LSAC Activity

LSAC held its second meeting on Monday, November 4.

President: Ida Nelson

VP/Secretary: Tanya Salmon

Members: Christina Salmon, Alicia Tinney

Community Engagement

Quyana to Kyleen Blossom for filling in for the cook and (along with Mrs. Betsy) for helping to create the Igiugig Tree of Thanks. An additional quyana goes to Tanya Salmon and Jon Salmon for their help with the student government's turkey shoot—Quyanaqvaa to all those who have helped out in various ways this month.

Professional Development

Ms. Cruz is still teaching a course with UAA, our professor! Ms. Cruz and Ms. Canning are enrolled in courses needed to become certified under the Alaska Reads Act. All certified staff have completed their Safe Schools training. Classified are working on completion.

Pupil % Attendance K-12

Pupil attendance fluctuated in November due to illness and travel.

Student and Staff Safety

Thanks to Paulene Manning, all certified and classified staff participated in CPI training on November 3.

Other

Site Report – Kokhanok – November, 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

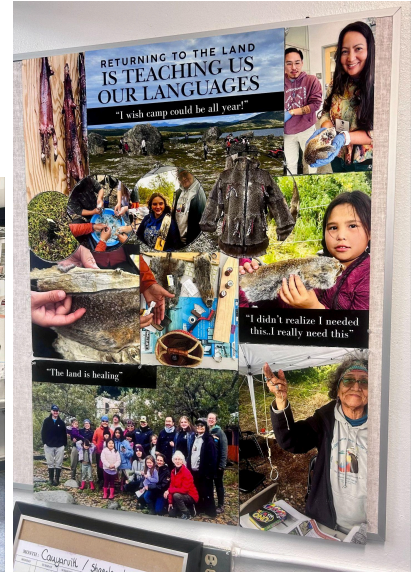
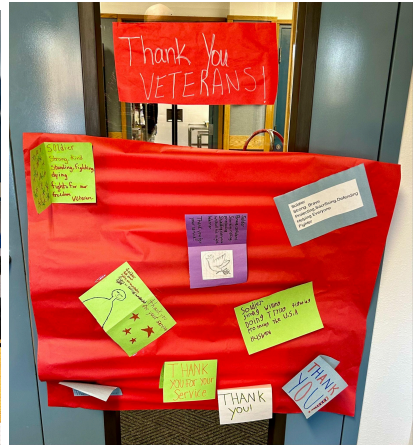
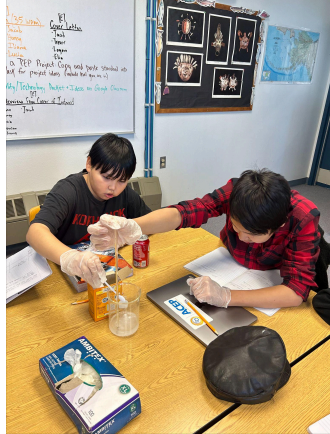
From: Colter Barnes, Principal

Photos & Description of Activities and Events

In no particular order/priority:

1. Mock election on our nation's election day
2. Junior & senior meetings
3. Parent-teacher conferences (with >95% attendance)
4. New curriculum implementation
5. District volleyball tournament in Port Alsworth; 2nd place in mixed-3 and 4th place in mixed-6!
6. End of Quarter (and report cards)
7. IEP meetings
8. Veterans Day letter writing campaign
9. Student of the month
10. Amazing lunches
11. Students attended and gave a report at November's KVC meeting







Personnel Update

K-1: Krista Hobson (Alum!, 2nd year in this position)

2-5: Marina McGourty (3rd year in this position, 2nd year as head-teacher, cross-country coach)

Secondary (6-12) Math & Science: Connor Romer (Alum!, first year teacher, Tech liaison, school pilot ;-)

Secondary (6-12) ELA & Social Studies: Kim Phillips (17th year as a teacher, student-government advisor)

Special Education: Kimberly Goode (20+ years in education, 2nd year in Alaska, BBRCTE liaison)

SPED Paraprofessionals: Agnes Mike, Moses Mike (P.E. too), Ona Wassillie, Seth Breazeale

Preschool Teacher: Amanda Norbert

Secretary & Cook's Helper: Irene Wilson

Cook: Peducia Andrew

Custodian & Bus driver: Leonard Cobb

Maintenance & Bus Driver: Johnny Mike

Nightgym Aide & Elder Lunch Delivery: Megan Klopp

Substitutes: Jolene Jackinsky, Laura Andrew, Nancy Wassillie, Tyrone Madrid, Ocky Mike, Tootsie Roehl

November Visitors: Lesa Meath, Patty McCasland

LSAC Activity

President: Clint Rawls **Vice-President:** Megan Klopp **Secretary:** Krystle Hanson

Newly elected member: Oxenia "Ocky" Mike **Newly elected member:** Charlene "Babe" Roehl

Our third LSAC meeting of the year took place on Tuesday, November 26th at 4:00pm in Ms. Phillips' classroom. We welcomed our newly elected members and had a great discussion for over an hour and a half.

Our December meeting is scheduled for 4:00pm on Tuesday the 17th.



Community Engagement

1. Beth Hill continues to start EVERY school day with Yup'ik instruction for ALL of our students (K-12) at morning meeting. A good number of our students are also attending language classes 2 days a week in the afternoons.
2. Kokhanok Village Council purchases complete battle books sets for EVERY student in the school. They have been doing this for years and it is MUCH appreciated.
3. Our Kokhanok Food-Service Committee held a meeting on Monday, November 25th. They reported that there has been over \$8,000 and nearly 2,000 pounds of food raised to date. Their next meeting is on Thursday, December 12th at 4:00pm in the library, where they will place the first food order for the spring semester!



Professional Development

There were no formal professional development days in the month of November.

Pupil % Attendance K-12

We currently have 37 students (K-12) and 5 preschoolers enrolled at Kokhanok School.

Our November attendance rate was 80%

Student and Staff Safety

We had our monthly fire drill on Tuesday, November 12th, and all students and staff exited the building in under 30 seconds.

Site Report – Chignik Lagoon, November 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Nancy Mills, Head Teacher

Photos & Description of Activities and Events

Many thanks to Port Alsworth for the excellent hospitality during the District volleyball tournaments! Our students never fail to amaze me with their sportsmanship, conduct, and love and support for each other!



For three-man, "The Chigniks" (Lake and Lagoon) took third place and for six-man, "The Wolferines" (Lagoon and Port Heiden) took 4th place. These kids had so much fun incorporating their Native language into their chants and working through the challenges we are presented with as mixed schools during competitions.

A special mention goes out to Clarise Lind. When her team began getting flustered and frustrated, she convinced her teammates to go out and just have fun. They adopted the Wonder Pets chant: "What does it take? Teamwork!" They ended up winning that tournament and placing 4th. I'm so proud of her and all our athletes!

Personnel Update

Certified:

Nancy Mills, Head/Sped/Secondary Teacher, Year 14

Sara Erickson, Elementary Teacher, Year 24

Classified:

Samantha Jones, Intensive Sped Aide/PE Aide

Elaina McCormick, Night Gym Aide

Henry Erickson, Sped Aide/Indian Ed Aide

Tatianna Anderson, Substitute Custodian

Etelani Tupuola, Substitute Custodian

Mary Grunert, Substitute/LPSD Retiree who we begged to come back in our time of need:)

Elaina McCormick, Preschool Aide (returning)

Please welcome:

Dustin Erickson, Substitute

Hanna Pedersen, Substitute

Vacant:

Custodian (needs to be posted)

Classroom Highlights

Ms. Nancy is teaching biology to her secondary students. An elder called and asked if the school could use a fox carcass. I jumped on the opportunity to use this fine specimen to teach my students to skin a fox, flesh the hide, and dissect the animal. We looked at all major organs and arteries, cut open the heart and took a look at the different chambers, and examined the gastrointestinal system.





From Ms. Sara's class:

We have been learning about weather in science and making e-books about why we have rules in social studies.

LSAC Activity

The LSAC last met on November 7th. The minutes have not yet been approved. Elections took place on November 25th. The alternate seat was the only seat up, and we would like to welcome back Eddie Overton to that seat.

Hanna Overton, Seat A, Board Member
Jolene Tupuola, Seat B, President
Colleen Jones, Seat D, Board Member
Dan Grunert, Seat E, Vice President
Eddie Overton, Alternate
Jennie Grunert, Seat C, Secretary

Community Engagement

Thank you, Oscar Mills, for helping in the secondary classroom with the dissection of the fox. His excellent post-secondary education in Environmental Science and Biology came in handy for thorough explanation of fox anatomy!

Professional Development

No professional development in November.

Pupil % Attendance K-12

80%

Student and Staff Safety

Many thanks to LPSD and Tammi for ordering Yak Trax for the employees!

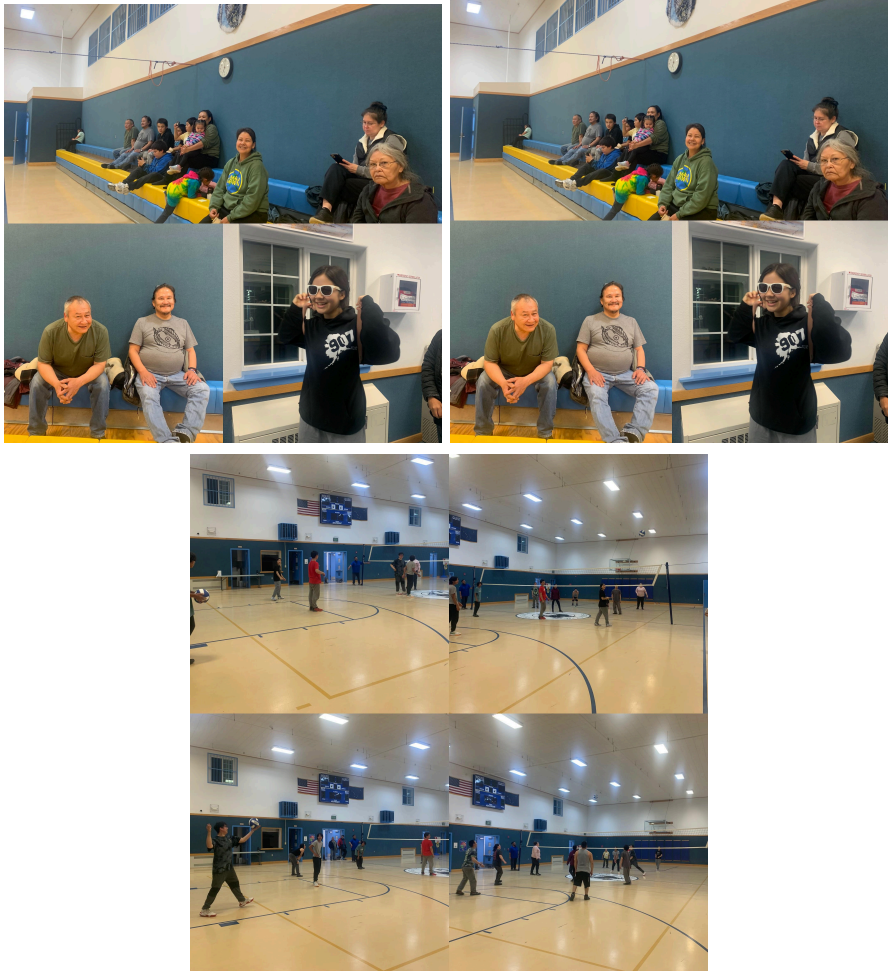
Other

Site Report – LAK – November 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: M.Schilke Principal

Photos & Description of Activities and Events



The wolfpack had a Volleyball Game students vs. parents to help them get ready for Port Alsworth. Everyone had a great time and the student store was open. We had a large community support and these types of events have been requested to happen more frequently:) Oh! The students won!

Personnel Update

Our personnel have remained steady, dependable, and exceptional. Our staff is amazing. We often get compliments from community members, people who visit, and workers who come to the village on how lovely our school and apartment housing is. Natalie Lind continues to clean and fill in gaps where needed. Inez O'Domin cooks up our awesome lunches! Nina Garner is continuing to pour love and care into our preschool and the classroom. Sonya Shelley, Diana Hejtmanek, and Luke Lloyd go above and beyond not only teaching our students but providing them with a learning enriched environment.

Classroom Highlights

Nina Garner teaches her little ones, learning how to work together and take turns.



S. Shelley's Elementary classroom is in full swing with their learning, with highly engaged students and hands-on learning. D. Hejtmanek's class has a couple of students who are pushing to graduate and D. Hejtmanek is leading the way to make it happen. Luke Lloyd our student teacher, is teaching students to make a difference by writing letters to local LSAC, School Board, Superintendent, or Senators to address issues they feel need to be heard.

LSAC Activity

We held our most recent elections. Current positions are as follows: Marty Takak: President; Miranda Lind: Vice President; Natalie Lind: Secretary; Mary Isaac: Member; Nina Garner; Member. LSAC meetings have begun to drive the focus on community and parent engagement. Ideas are in the works as well as fundraising and building up our community which range from hosting a restaurant night (where community members come and get served; teaching students some people and service skills), we have monthly movie nights brought to use by student government and they are for the whole community, spring pictures, and possibly a year book.

Community Engagement

Huge shoutout to Alaska Peninsula and Becharof National Wildlife Refuges who come and do lessons with art and migratory birds of Alaska. This year Sarah Lang and her team attended our schools virtually, but the students produced some of the best artwork I have seen all while learning about what a special and unique state Alaska is. We held a simple ceremony for the students who participated last year and Landon O'Domin won the regional contest for his bird picture and will be featured in the calendar they produce. We had great community participation with cookies and cocoa for refreshments.



The Bristol Bay Health Program came and educated our students about healthy lifestyle choices. The students enjoyed a healthy snack and even received a t-shirt. We appreciate all they do.

Professional Development

Our cook has completed her ICN training. She is always on top of all her work and is a great asset for our school and community. S. Shelley says she is learning a lot through the PD on Wednesdays for Literacy brought to us by Moon McCarley .

Pupil % Attendance K-12

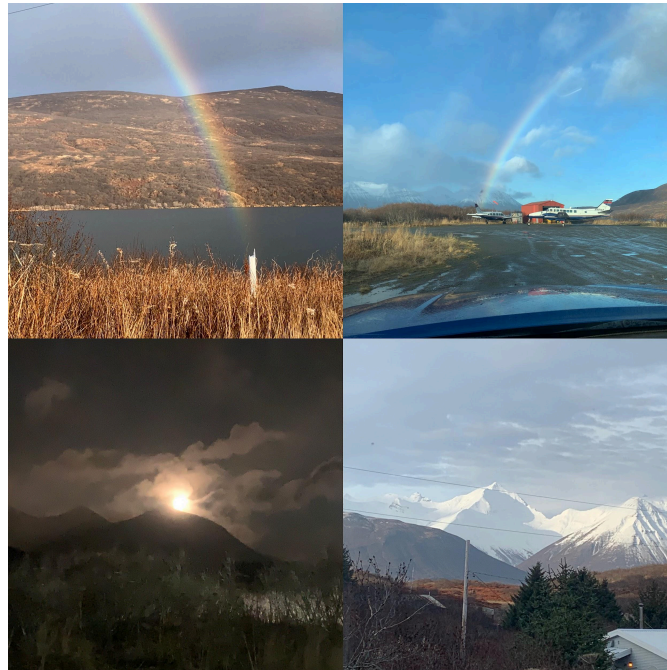
87% Attendance

Student and Staff Safety

The bears this year remain a concern. The village is in the works of possibly providing transportation for students to and from school.

Other

The last days of fall seem to officially be over and winter has begun to show it's true colors.



Site Report – LEV – November, 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Kathy Touring
Head Teacher

Photos & Description of Activities and Events



Levelock's Volleyball team took the Mix-3 Championship in Port Alsworth! Go Vikings!









Elementary Students participated in the Bristol Bay Area Health Corporation Color Run. Ready, Set Go!

Personnel Update

We are continuing with the hiring process for a PreK teacher, we look forward to welcoming Kaleigh Neketa to our team in December.

Classroom Highlights

Elementary students completed a lesson on traditional Yupik mask making and contrasted these with Alutiiq style masks. Emphasis was on local traditional culture.

Secondary students continue working on standards progress and are all participating in Yupik classes and traditional dance classes to support cultural awareness. World news is integrated to support cross curricular learning. In light of the recent presidential election, classroom discussions have focused on the democratic foundation and processes of our country. The 1971 Alaska Native Claims Settlement Act was also studied and used as a writing prompt for students to further support social studies, writing, and cultural awareness standards. Students began a bulletin board project aligned with this strand.

LSAC Activity

Our LSAC met on Nov 11, 2024 and discussed the lunch program plan, holiday happenings through the end of the year, and staffing. The next meeting is scheduled for December 9.

Community Engagement

Bristol Bay Area Health Corp visited the school and presented lessons on Tobacco use and personal boundaries. We continue to participate in Yupik dance and language classes with other LPSD communities via Zoom. Students and staff attended a community potluck at the village council and participated in the annual color run activity! On Friday, November 22, a Thanksgiving feast was prepared by our cook Izac. Students, staff and community members enjoyed a fine meal together.

Professional Development
Classified staff has completed required training including site and kitchen safety. PLC and staff meetings are continuing weekly as previously.
Pupil % Attendance K-12
Attendance for November 1, 2024- November 22, 2024 was 86%
Student and Staff Safety
School wide focus on Safety, Respect and Responsibility continues with emphasis on local conditions, classroom behaviors and communication.
Other

Site Report – Newhalen – November, 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Newhalen School

Photos & Description of Activities and Events

Mrs. Moore's class is doing some beading.





Newhalen hosted an inner squad dual. Our elementary and jr.high had some great matches and a lot of fun. A lot of parents and community members came out for dinner and to cheer on their Malamutes.



Personnel Update

Certified

Principal: Ed Lester

Preschool: Marcie Lester

SPED: James Barthelman

Elementary: Stephanie Barthelman, Alexis Pursell, Gabrielle Calhoon, Michele Hughes, Chelsea Nelson

Middle/High School: Kate Cornell (ELA & SS), Sydney Boone (Science), and Kristin Moore (Math)

Classified

Maintenance: Dean John

Office: Evelyn Trefon

Aides: Henry Olympic, Kelsea Rychnovsky, Natalia Askoak, and Sarah John

PE Aide: Bee Wassillie

Cooks: Dawn Wassillie and Sheena Ishnook

Janitors: Chester Balluta and Basil Ishnook

Open position- Evening Janitor

Substitutes: Various

Classroom Highlights

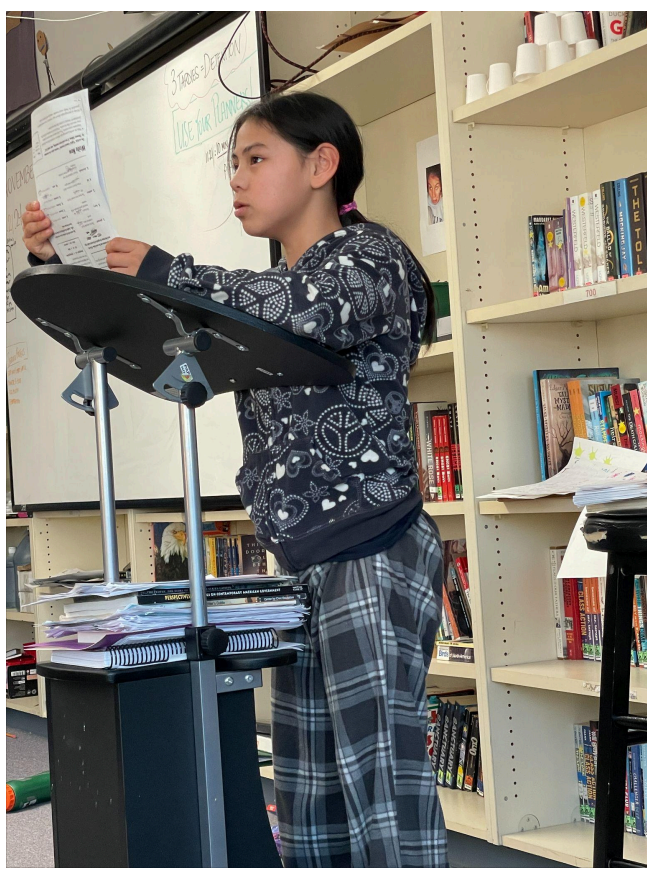
We watched Ms Patty receive her counseling award and are so proud of her and all she does for the students of LPSD!



Newhalen Preschool class did some barnyard letter exploration this week with a focus on the letter “H”.



Upper level classes have done some classroom presentations.



LSAC Activity

President: Evelynn Trefon Vice President: Dawn Wassillie Secretary: Lydia Wassillie
Treasurer: Kelsea Rychnovsky LSAC Member: Brenda Hill-Delikittie

LSAC met on November 11th. We continue to be concerned about the lack of planning for teacher housing. We have several teachers eligible for retirement this year and we will require more housing for them as well as tutors and student teachers.

Community Engagement

Professional Development

All the teachers participated in PD during inservice.

Pupil % Attendance K-12

Attendance has been good with our 84 enrolled students. We continue to work towards a 92.5% attendance rate.

Currently 94% attendance rate

Student and Staff Safety

This month we have talked about cold weather and dressing for the cold weather

Other

UPCOMING EVENTS

11/28-11/29 No School Thanksgiving Break
12/2-12/6 Dental Hygienist at Nilavena Clinic
12/4 First day of basketball practice
12/4-12/8 Mix 6 Volleyball State in Palmer
12/13-12/15 Wrestling @ REGIONALS Dillingham
12/16-12/20 Benchmark #2
12/20 End of 2nd Quarter

Site Report – Nondalton – November, 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Colter Barnes, Principal

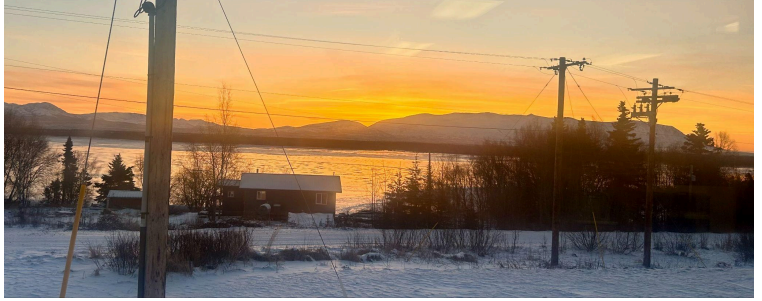
Photos & Description of Activities and Events

In no particular order/priority:

1. Mock election (and lessons) on our nation's election day
2. Developed senior graduation plans
3. Parent-teacher conferences
4. New curriculum implementation
5. District volleyball tournament in Port Alsworth; 1st place in mixed-3! (shared with Levelock)
6. End of Quarter (and report cards)
7. IEP meetings
8. Warrior of the month
9. Amazing lunches, many at the hands of talented substitutes.
10. Staff has invested lots of time and effort into their bulletin boards showcasing student work.







Personnel Update

K-5: Faith Woodcock
6-12: Shakim Blackwell
Special Education: Tracey Thomas and Rick Rohlman
Student Teacher: Noah Degraff

SPED/General/Custodial Aide: Betty Wilson
SPED Paraprofessional: Nenita Wilson
SPED Paraprofessional: Tia Hobson
Preschool Teacher: Danielle Alexie
Cook: Darius Harried
Nightgym Aide: Carrie Harried
Custodian: Clarence Harried
P.E. Teacher: Makayla Joseph
Maintenance: David Van Dusen
Substitutes: Teresa Rickteroff, Mabel Alexie, Alicia Hobson (our first teacher/aide sub of the year!)

LSAC Activity

The Nondalton LSAC did not meet in November. Our December meeting is scheduled for 5:15pm on Monday the 16th.

Community Engagement

We've had a school representative at every tribal meeting this fall.

Professional Development

There were no formal professional development days in the month of November.

Pupil % Attendance K-12

We currently have 22 students (K-12) and 3 preschoolers enrolled. Our November attendance rate was 88%.

Student and Staff Safety

We had our monthly fire drill on Tuesday, November 26th, and all students and staff exited the building in under 45 seconds.

Site Report – Tanalian – November 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Nate Davis, Principal

Photos & Description of Activities and Events

Start of the second quarter is off to a good start.

Student Government hosted their annual Harvest Fest and raised money through Lynx Lair sales, a Basket Auction, and a Chili Cook off - all profits are going towards purchasing equipment for their weight room.

Varsity, and JV with Booster funds, went to Newhalen for VB games.

Parent-Teacher Conferences were the first week of November and both days we had early release.

Leading up to VB Regionals, SG had Spirit week. One day was Twin Day.



The Lynx won VB Regionals and are headed to State at Palmer High School on December 4. Follow the bracket at asaa.org. The Lynx also won the Academic Award. Madeline Thompson (VB official), Cassie Broschious (Principal-in-training), Patty McCasland (BBRCTE advisor) were all a huge help plus dozens of volunteers... to eagerly show hospitality to about 85 students/coaches/volunteers. It was a big, fun week!

Student Government hosted a Movie Night: Inside Out II... on November 23 for the student body.

We had an all school Lynx Chat State Spirit Week and Thanksgiving celebration on Wednesday, November 27.



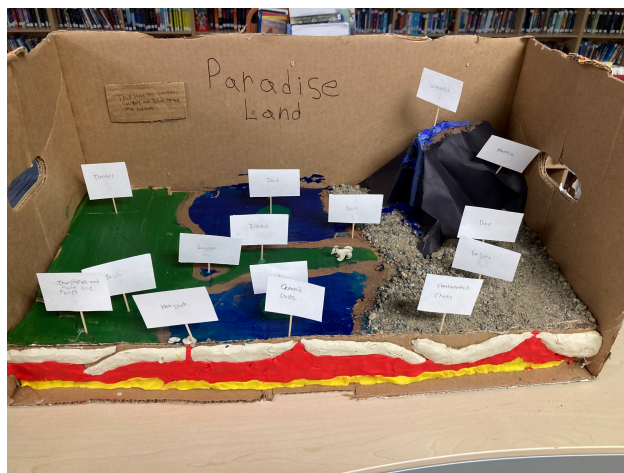
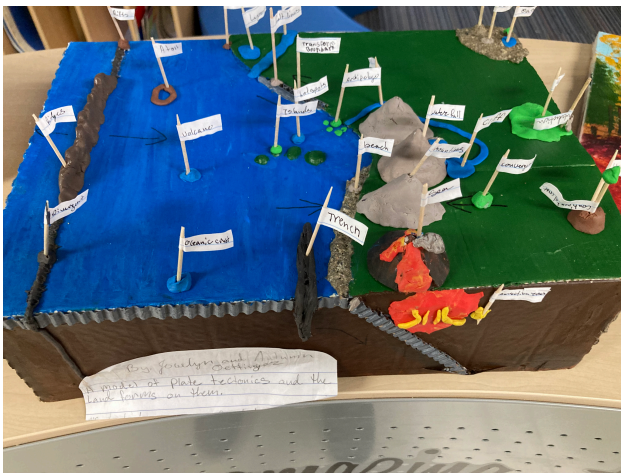
Personnel Update

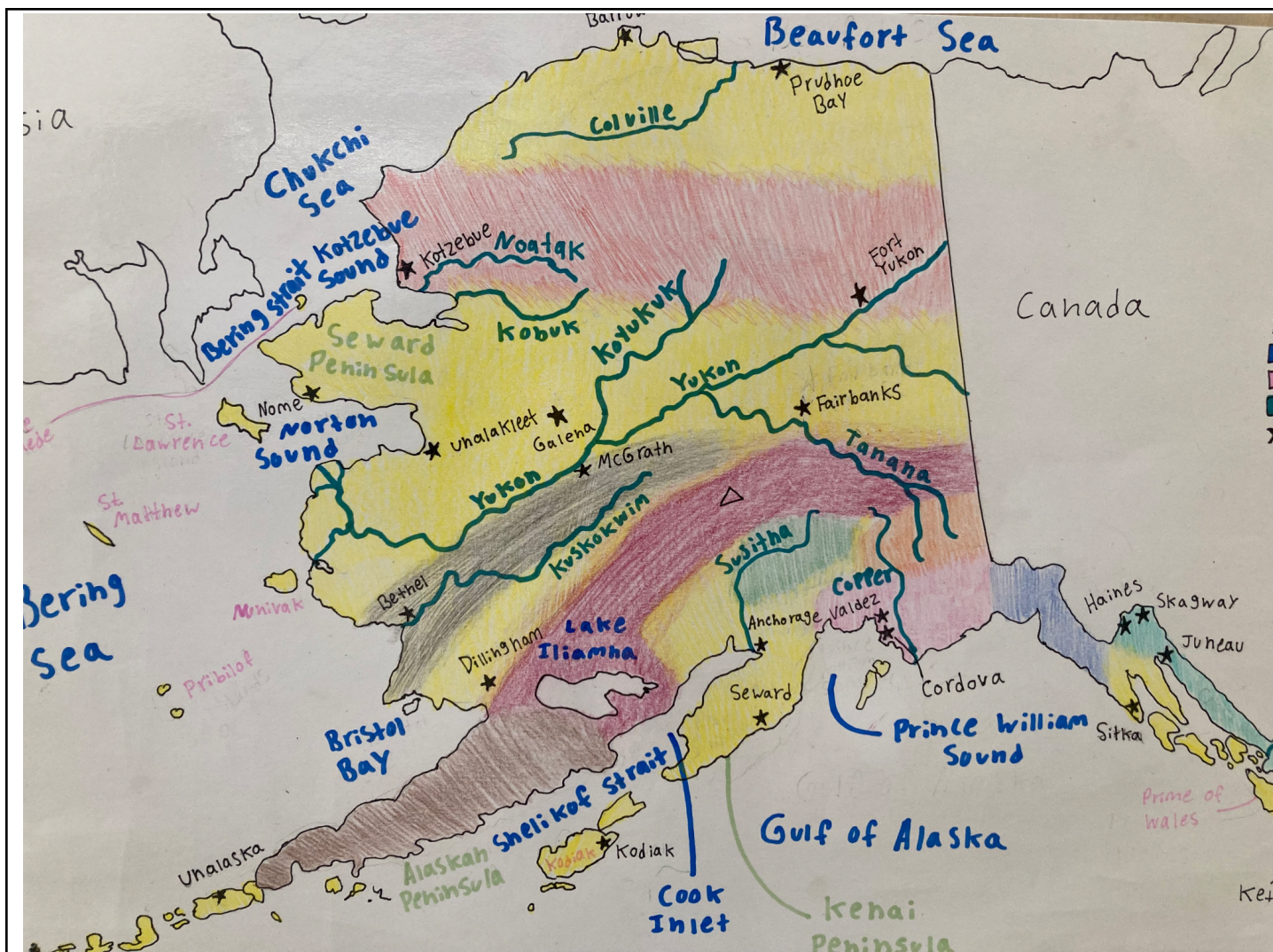
Kacy attended the AKSCA conference in Anchorage.

A couple new community members are in the process of signing up to be substitutes.

Classroom Highlights

Plate Tectonic student-created models (HS Social Studies class: Earth/Space)





LSAC Activity

LSAC elections at Nov 20 meeting. Leo was elected for Seat A. Jen Opland was appointed Alternate.

Community Engagement

PAIC hosted a borough community planning meeting and purchased food for Lisa to cook and sell to help raise money for the Tanalian Lunch Bank - Super Nachos & Root Beer Floats - they were a hit! Plus a lot of people stayed for the meeting, and won door prizes. PAIC then donated the extra funds not spent on the meal to the Tanalian Lunch Bank!



Community members Mark and Caleb, certified VB referees, helped Madeline officiate regional VB games, and Sherri, Patti, Niki, and students volunteered to run the scoreboard and books. Couldn't do it without them!

Professional Development

SafeSchools Training was completed by all classified staff this month.

Pupil % Attendance K-12

Tanalian students were in attendance 92.6% for September through November.

Student and Staff Safety

Sow and three cubs, and a boar, may have finally left the village. But there was a wolf sighting just before Thanksgiving.

Other

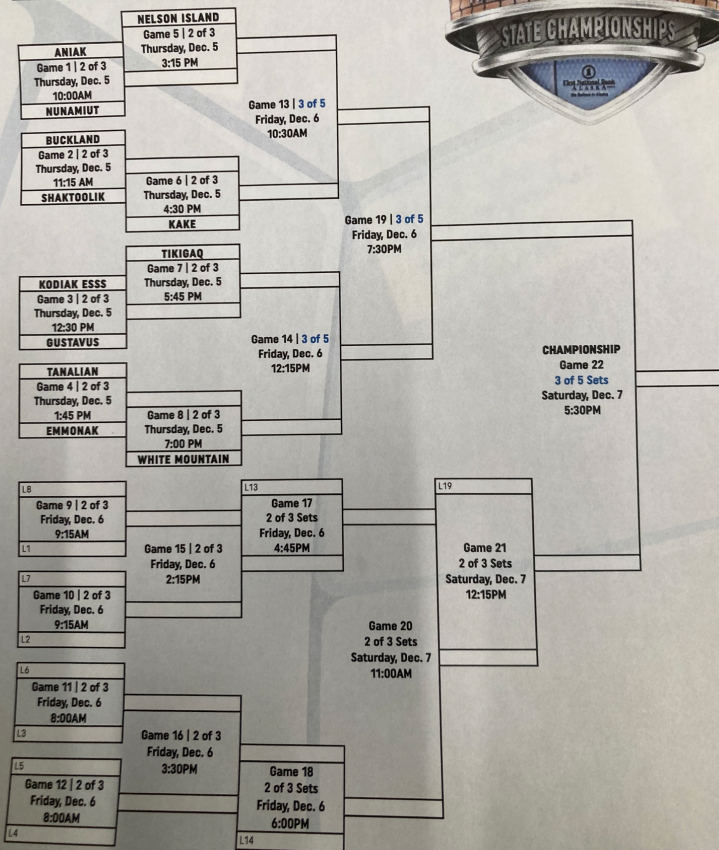


Working with students on the cool weird couch.

See State VB Bracket next page.

2024 ASAA/First National Bank Alaska
Mix Six Volleyball State Championship

MIX SIX BRACKET



Site Report – Meshik – November, 2024

To: Superintendent Kasie Luke
and LPSD School Board Members

From: Josh Stauber, Principal

Photos & Description of Activities and Events

Arts and crafts time







Personnel Update

Teachers:

K-3 Julia Colucci
4-8 Lauren Seiter
9-12 JW Newton

Student Teacher: Aaron Packard

Classified:

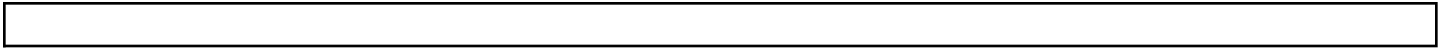
Holly Matson (cook)
Chris Bybee (custodian, bus driver)
Classroom aid (Kavekah Stogner)
Preschool teacher (vacant)

<p>LSAC Activity</p>
<p>LSAC meetings occurred Sept. 18th, Oct. 9th, Nov 13th. Next LSAC Meeting is scheduled for Jan. 15th</p> <p>Members include: President Toni Christensen, Vice President Jaclyn Christensen, Secretary Tisha Kalmakoff, and Members Maxine Christensen, and Breanna Griechen.</p> <p>Annual Goals:</p> <ul style="list-style-type: none"> -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
<p>Community Engagement</p> <p>Student Government hosted a movie night earlier this month to help raise money for a trip next year.</p> <p>Parent/Teacher Conferences were held this month and we had great attendance!</p>
<p>Professional Development</p>
<p>-We have 2 teachers that are going to be taking part in the C-3 program run by the Alaska humanities forum this Spring.</p>
<p>Pupil % Attendance K-12</p>
<p>We currently have 27 students enrolled.</p> <p>K-3 (9)</p> <p>4-8 (8)</p> <p>9-12 (10)</p> <p>November attendance:</p> <ul style="list-style-type: none"> -K-3 (90%) -4-8 (75%) -9-12 (81%)
<p>Student and Staff Safety</p>
<p>We are currently in the process of working with the village to replace playground equipment that is need of updating for safety reasons.</p>

Other

Kavekah Stogner has been doing a great job leading our kids in organized PE.





Site Report – Perryville– December, 2024

To: Superintendent Kasie Luke and LPSD School Board Members	From: Ken Barbour-Head Teacher
Photos & Description of Activities and Events	
Personnel Update	
Kennisha Shangin has been hired as the Night Gym Aide	
Classroom Highlights	
Students are progressing satisfactorily on their standards	
LSAC Activity	
Elections were held and the results were Dana Phillips - Seat A, Donna Shangin - Seat D, Angeina Phillips - Alternate Seat. Kennisha Shangin remains on LSAC.	
Community Engagement	
The community honored the local veterans with a potluck on November 18th. The School will host Thanksgiving Meal on November 28. Food will be served by the Student Government	
Professional Development	
Teachers attended PLC's as scheduled	
Pupil % Attendance K-12	
Perryville had 75% Attendance for the month	
Student and Staff Safety	
Other	

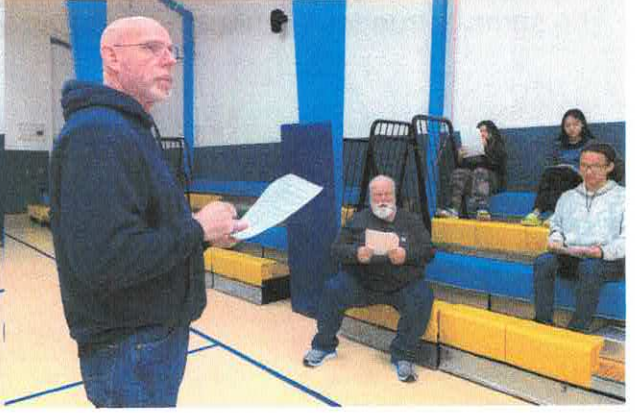
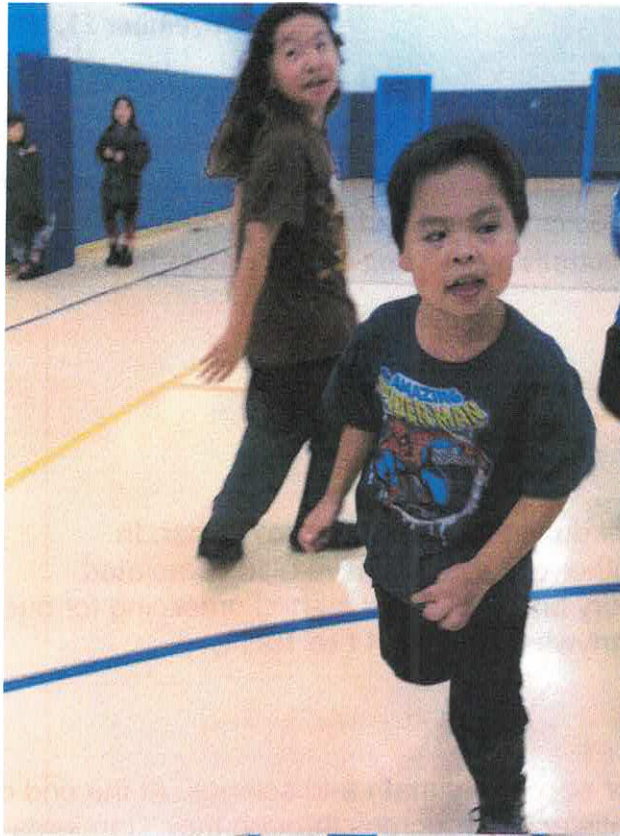
We were able to meet with most of the parents for the parent – teacher conferences and the meetings were positive and productive. Report cards were given to parents and discussed. The Halloween carnival was a success. The Student Government raised around \$500 and it was a good time for the students. Students are satisfactorily progressing in their classes for English, Social Studies and Cultural Awareness.

Jean Barbour

The elementary class has been hard at work during October and November. In addition to our math, reading, writing, and other classes, we have also completed special art projects, participated in a migratory bird class, and started practicing for our Christmas program. Attendance has been anywhere from 5/11 to 10/11.

Eric Lancaster

Nothing really new or significant to report for secondary math and science. At the end of the first quarter all students were making satisfactory progress through their standards. The same is true for Technology and Employability standards.





Minutes

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

Date: Oct. 23, 2024

Time & Place: 4PM/Chignik Lake, Alaska/Chignik Lake School Commons

CALL TO ORDER: Call to order at 4:03

INTRODUCTION OF VISITORS

Marty Takak: President LSAC Present

Melody Schilke: Principal Present

Nina: Preschool/Secretary/LSAC Member

Natalie Lind(Boss): Custodian/LSAC Member

Miranda Lind: Vice President Absent

Mary Isaac: LSAC Member Present

Elisabeth Ludwig: District Social Worker for LPSD Virtual Attendee

Diana Hejtmanek: Secondary Teacher

APPROVAL OF AGENDA: Diana mentioned and all agreed.

APPROVAL OF PREVIOUS MINUTES: Approved
REPORTS

PRINCIPAL REPORT

- Lunch Program Update: LPSD will continue to run the lunch program until Dec Break.
- Elections will take place next month during our local LSAC meeting and this shall be completed by Nov. 30th
- Student Safety Concerns lots of bears and I appreciate the community letting me know when wildlife is close and students and parents should be aware
- Make Up Days Nov. 9th & 16th will be our makeup days unless Culture Camp happens before then we will use those days to make up school.

TEACHER REPORT

1. Preschool: Class Routines: Identifying first letter in their name and alphabets: Healthy Habits: Cooperating and being a good friend. Working on patterns and counting.
2. Elementary: K-1 Basic Reading skills, letter/sound recognition: sight words, they have been sent home, please work on this with students. Counting and adding numbers within 20.
2-3: Reading Fluency, comprehension, main idea, comparing and contrasting: Writing Focus Narrative: Math fluency adding/subtracting within 100, place value, time, and skip counting by 2, 5, 10, 100



Minutes

4-5: Fluency, unknown words, comprehension, main idea, compare/contrast. Writing focus Narrative: math fractions, estimating and fifth grade is working on adding/subtracting with fractions/decimals.

3. Intermediate/Secondary: Student Teacher Luke Lloyd will be here till December. He is working for the Government. Focusing on Elections. In class all the students are doing well in their online classes with emphasis on informative and narrative essays. Science is working on Kinetic/potential energy in physical science. Students will learn about Alaska studies in the spring. We had 3 students compete in Cross country and the Volleyball team performed well at the Jamboree and will be going to Port Alsworth for district competition. We had a new student join us here at the Lake.

STUDENT GOVERNMENT REPORT/Community Connections

- Halloween Carnival will include Literacy Night and Get out and Vote. We will make a cake walk flier to post for the Carnival. Great money making opportunity for Student Government.
- Thanksgiving Luncheon Wednesday before Thanksgiving
- Culture Camp: How can we assist? Dates? We are here to assist in any way possible to help make this a memorable and impactful experience. We will use these days to include place based learning to tie in with learning standards.
- Student government had their first movie night. This is a great fundraiser and we even had a few community members join in. We will try to hold these events in once a month and have the idea to do a parents day out as a fundraiser as well.
- The Student Store will be open on Tues/Thurs from 5:30-6:00 pm.
- We are working on getting a grant to purchase coffee machines and to help students work on their employability skills.

OLD BUSINESS: No old business discussed.

NEW BUSINESS/Concerns:

- Water Report??? Still waiting to hear back from the water company to see if we can come off of the boil notice.
- JOM Snacks??? Diana thought of doing a Donor's choice for snacks. We will ask Miranda about Snacks as well.
- JOM School Transportation: this is not something the school district can provide but may be something the village office may consider.
- Migrant Ed Program: I will email Becca about migrant ed info to be able to share at the next village meeting.
- Kicks for Kids: Elisabeth reminded us of this awesome program and she even volunteered to get things taken care of for us.

FUTURE AGENDA ITEMS AND SET MEETING DATE



Minutes

Nov. 13th @4:00pm

LSAC MEETING AGENDA- NEWHALEN SCHOOL

REGULAR MEETING to 10/11/2024 @ 3:30PM

**PARENTS/GUARDIANS/COMMUNITY MEMBERS:
IF YOU ARE UNABLE TO ATTEND IN PERSON, A ZOOM LINK CAN BE PROVIDED.**

REGULAR MEETING AGENDA

- I. Call to order- meeting called to order 3:49 pm
- II. Roll call: Evelyynn, Brenda, Dawn
Absent: Lydia & James Lamont Jr., Guests: Flora Johnson, Joann Lester
- III. Approval of Agenda: Evelyynn moves to approve agenda, Brenda seconds, agenda approved.
- IV. Previous minutes 4/30/2024 and 9/23/2024: Brenda moves to approve previous minutes 4/30/24 & 9/23/24, Evelyynn seconds, Previous minutes approved.
- V. Guest Reports: Elizabeth Ludwig Counselor; social & emotional learning lessons up to 8th grade, also will meet w/classes as requested by teachers, also keeping an eye on attendance.
- Presentation by Riley Young on Commercial Fishing
- VI. Principal's Report
 1. School Events, Activities Calendar, Athletics, NIYAC
 2. -blue & white volleyball game Friday night, fundraiser, P/T conferences next week, in-service days followed by teacher workday.
 3. Lunch Program Update- had a meeting still have a way to go with the 3 entities (Ili tribal, New tribal & city)
- VII. Teacher reports:
Marcie-all about family, the letter C, will have all 12 students in a.m. session for 2 days next week.
Chelsea- level 4&5 reading-understanding characters, lyrics for song & dance
Stephanie-not much new, working on interventions this week
Kate-next week reading about L Wilcox & will zoom in with class, mock trial coming up
Kristen-wrapping up levels in math 6th & 7th, testing 8th grade, wrapping up 9th grade algebra
Sydney-plate tectonics, labs science chemical reactions& substances, energy & motion
Gabrielle-3rd grade Fat bear watch, math multiplying & division, reading-sentence building
Alexis- Fat bear watch, salmon life cycle, math-money, kids are having fun, will be working with kids to make kuspuks for graduate program
- VIII. Student Government report-8 kids interested, will be getting together in the next few weeks, volleyball concessions
- IX. Old Business
 1. Lunch Program discussion/update
- X. New Business
 1. Letter supporting the Newhalen City dog ordinance (Evelyynn/Margie)
Evelyynn motions to approve letter, Brenda seconds motion passes
 2. Student Athletes Required Volunteer Hours (Evelyynn)-tabled
 3. Student Athlete absences in a semester (Evelyynn)-tabled

LSAC MEETING AGENDA- NEWHALEN SCHOOL

REGULAR MEETING to 10/11/2024 @ 3:30PM

PARENTS/GUARDIANS/COMMUNITY MEMBERS:

IF YOU ARE UNABLE TO ATTEND IN PERSON, A ZOOM LINK CAN BE PROVIDED.

Flora Johnson said she would like to see more of the kids going around home again, it would spark more community involvement.

Chelsea would like to meet Elders in community, not sure how to go about doing that.

Joanne L.-would like to revisit NIYAC/Parents supporting student athletes, volunteering

- XI. Agenda items for next meeting
 - 1. Certify 2024 LSAC Elections/Swear in members
 - 2. Calendar for 2025-2026 recommendations

- XII. Informational

UPCOMING EVENTS

- XII. Next meeting date: _____Nov 11_____, 2024 @ 3:45pm

Evelynn motions to adjourn at 4:36 pm, Brenda seconds

- XIII. Adjournment TIME: 4:36 pm

LSAC Meeting Minutes: Tanalian School
Wednesday, October 2, 2024
6:30pm

- I. Call to Order: 6:35pm called to order by Heidi Wilder.
- II. Roll Call: see attached sheet
- III. Student Presentations (0-3 slots per meeting):
 - a. Jordan Alsworth: presentation on working at Lake Clark Resort, discussed work routine, time frames, and daily tasks. Discussed what she learned.
 - b. Ray Chmiel: presentation on working at commercial fishing in Egegik, described how to fish, described activities. Discussed what he learned.
- IV. Approval of Meeting Minutes:
 - a. September 2024 Meeting Minutes: Eric motioned to approve the meeting minutes after removing the "it" edit, Darcy second, motion carries.
- V. Communications:
 - a. Principal's Report – Nate: gave rundown of starting up a lunch bank program, birch bark projects, great to have veteran teachers and aides. Discussed extracurricular in place: xc running with Coach Heidi, teams are now 3 runners so Tanalian boys runners get to compete as a team, volleyball underway and headed to the first tournament next weekend and then host the following weekend. Discussed Principal's conference: AI helps writing so bringing up a lot of questions on how to approach it.
 - b. Teacher's Report:
 - i. Brandy: class is up and running, nice to have four day weeks with soft start but also feeling behind so working out pacing, kids built bridges out of popsicles to see how much weight they can handle, fat bear this week for science, trying to move fast for high school students, today at end of day ask questions "what are you going to be doing when fifty": sewing, reading, retired, cleaning ☺.
 - ii. Sarah: working with students on different goals and objectives, do any remedial stuff needed, moving through all subjects that need attention, student teacher Thea has been a great help.
 - iii. Nicole: started the year learning about AI and sent packages home to parents, working on AK history, several students taking Spanish, Russian, and ASL.
 - iv. Patti: working on phonics instruction with adding Haggerty curriculum, also still doing Amplify, Thea helping there too, Maps skills in geography/social studies and loving it.
 - v. Mathew: having three grade areas, two different classes, and working on a master's degree is new for him, working on learning through play

techniques, still teaching math, looking to help students see things from many perspectives, had a presentation from a Park Service individual about “galls”.

- vi. Kacy: see highlights in print out
- vii. Cameron: off and running, teaching several different levels and subjects, good start, great kids, grades 3-12 hiked to Kontrashabuna Lake and it really went well and was a fun day and a positive start to the school year.
- c. Correspondence – Nate: school board met and extended the Food Program until Christmas, so we have more time to work out our system.
- d. Maintenance Report: Carl Adams has been around, fixing a few things, getting hot water tank to teacher house as well as some things on the squawk list, Grossmans were glad to have hot water back, still working on local maintenance but for now Riley is doing the simple stuff, Shane for emergencies, district for the rest.
- e. Technology Report: seems to be working well for now, especially with Inservice and a lot of people involved.
- f. Student Government Report – Mrs. Brock: they are meeting, getting ready for the tournaments, meeting on Thursday to talk about a new fundraiser idea of Nate’s, spirit week last week for cross country regionals but maybe poorly advertised.
- g. Student Report: none here this time.
- h. Financial Report – Nate: LSAC \$1,419.15 which is no change and Booster Club Funds now at \$13,769.94 after clearing up with District Office: basketball trip had been miss-categorized and was now put back on Tanalian Booster as it should have been originally.
- i. Public Comments: none

VI. Old Business:

- a. Alaska Reads – Nate: up and running, doing well, following all the steps
- b. Lynx Lunch Food Bank Program: idea of a café once a week or once a month by Lunch Bank to raise money for lunch bank coworking with Student Government and split proceeds 50/50: like a big meal/dinner. Idea’s, feedback, days? A discussion on ideas followed. Mathew’s idea of also coworking with his class for school options/employability standards was suggested. Send any ideas to Nate, Patti, or Mathew if more come up.

VII. New Business:

- a. LSAC to discuss thoughts on budget to school board (potentially questions on if technology could be cut over people’s positions and food): decided to save this discussion for next month again as missing key board member and Nate will send out LPSD budget for LSAC to study before next meeting for a better informed discussion.

VIII. Next Meeting: November 6th at 6:30pm

IX. Adjournment: Eric motioned to adjourn, Darcy second, motion carried: adjourned at 7:47pm.

Call to order – 4:06 p.m.

Visitors- Dana, Kennisha, Donna, Melody, Ken, Jean, Eric

Approval of agenda- Donna moves to approve. Seconded by Kennisha.

Approval of previous minutes- Donna moves to approve. Dana Seconds.

Principal report- District offices doing lunches until Christmas break. Village picks up the cost of food in January. LSAC elections to be held next meeting.

Teachers reports-

- Ken – Students are enjoying school and a counselor met with all students about bullying. Mary Lancaster will be a substitute. Halloween Carnival is October 31st. Students did great at volleyball jamboree. They will leave for PTA Nov. 12th and return Nov. 16th. Audrey has been out due to medical. Kaleigh is covering for open gym and will start covering Pre-K on Monday. First grading period ends on Nov.1st.
- Eric- Been working on Math/Science/Tech/Employability. Students did a beach walk. Older students are helping out with the Halloween Carnival.
- Jean- Students are working hard on reading and math. Students made haunted houses with base ten blocks. Finished “Fat Bear Week.” Students learned about elections.

Student Government- Student Store is open Tuesday and Thursday 6 – 6:30. Working on the Halloween Carnival and Haunted House. Hosting them both on October 31st at 5 p.m. Thanksgiving community meal is being planned. Dana will order the main dishes and a pot luck will be held at the school.

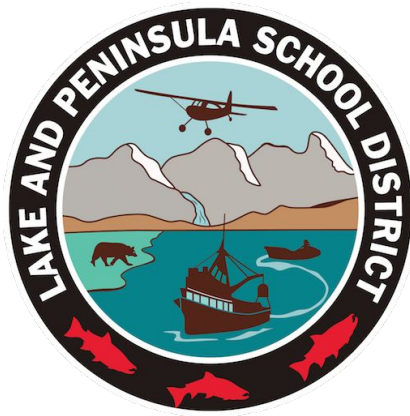
Old Business- Previous minutes up to date

New Business- No questions or concerns

Next Meeting- LSAC elections. Thanksgiving, Christmas play, Next meeting set for Nov. 21st at 4 p.m.

End of meeting- 4:36 p.m.

Vision: We grow self directed, life-long learners who are grounded in their culture and contribute to their communities.



Mission: We will nourish student growth by investing in partnerships and implementing culturally responsive, place based education.

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Date: November 27, 2024
To: Lake and Peninsula School Board
From: Kasie Luke, Superintendent
Re: Report: December 6, 2024

2024 Fall Semester Overview

Board Guidance / Participation – I want to take a moment to acknowledge the invaluable lessons I have gained from working alongside this board, both as individuals and as a collective. Your dedication to serving LPSD and fostering meaningful dialogue, even amidst challenging transitions and topics, has been an inspiring example of collaboration. While we all continue to grow in our roles, I deeply appreciate the focus on shared accountability and the commitment to the success of our students and staff. Together, we are navigating complex issues with resilience and purpose, and I am grateful for the opportunity to serve alongside you.

Enrollment – LPSD has not dropped a significant amount as we have 320 PK-12 students during the 2024-2025 school year so far (FY23 we had 326, FY24 we had 325). We have maintained 10 active community school sites and there are students enrolled in our Lake View Homeschool.

No First Day Vacancies – I would like to express my deepest gratitude to Mr. Bill Cornell, our Assistant Superintendent and Director of Personnel, for his unwavering dedication and exceptional leadership in ensuring that the Lake and Peninsula School District began the 2024-2025 school year with no first-day vacancies in our classrooms. This achievement reflects his tireless efforts in recruiting, onboarding, and supporting new staff as a cohesive cohort. By providing our educators with the tools and guidance needed to start strong, LPSD has directly contributed to creating the best possible learning environment for our students from day one. This accomplishment underscores the critical role of effective onboarding and collaboration in supporting our staff and, ultimately, our students' success.

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), Ida Lester (NEW), Kaydi Sandforth (PTA), Avery Nelson (IGI), Pagan Lester (NEW), Noah Davis (PTA), Warren Davis (PTA), and Erik McGee (PTA)!

Volleyball Success - Congratulations to the Levelock Vikings, LPSD's recipient of the Sportsmanship Award. Thank you for being positive representatives for LPSD and working hard as a team! Tanalian Lynx will represent LPSD at the State Volleyball Tournament! Good luck, Lynx!

BBRC TE – The Bristol Bay Regional Career and Technical Education program exemplifies the power of collaboration among Dillingham City, Bristol Bay Borough, Southwest Region, and Lake and Peninsula School Districts. Since 2011, this partnership has provided invaluable opportunities to students across 22 communities—opportunities no single district could achieve alone. By working together and leveraging shared resources, the BBRC TE team has created a program that equips students with critical skills for their futures, strengthening our region as a whole. This collective effort underscores the importance of collaboration in delivering meaningful, lasting impacts for our students and communities

Migrant Education – LPSD is grateful to have the thorough oversight of Mrs. Rebecca Stenson ensuring 125 migrant education students receive support through this program. So far in the 2024-2025 school year, Rebecca has provided 9 in person community information gatherings, sent 85 backpacks, 258 winter gear items (and counting), and have supported LPSD hiring 3 tutors for Spring 2025 so far. 38% of the LPSD student body are eligible for these federal funds.

Funding – While we still have not received a significant increase in the base student allocation, we are grateful to have received \$680 one time funding outside the Base Student Allocation formula this year. We will keep fighting for State funding in the upcoming legislative session. It would be advantageous for our tribes and communities to get more involved in advocacy as they are feeling the impacts of our budget deficit with the discontinuation of the school lunch program and considerations for cuts continuing to be made.

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Maintenance – Our maintenance team has had a primary focus on ensuring the safety and functionality of school buildings, with particular attention to heating systems and structural integrity for winter months. Although like all departments, maintenance has been slimmed down within the budget, there is emphasis on the importance of regular maintenance schedules to prevent disruptions to the educational environment. Although we face our challenges, there is a concerted effort to address any wear and tear promptly, ensuring that all facilities meet the district's standards for safety and efficiency.

Child Find – LPSD's Child Find program conducted hearing and vision screenings this fall for all students in grades PK-12 at active school sites, with exceptions for absences or opt-outs. Collaborating with Alaska Public Health Nurse Kumi Rattenbury, Mrs. Rebecca Stenson contacted families of students who did not pass and referred them to local health providers. Additional screenings will be offered at SNAP Meet for secondary and Newhalen students who missed the initial round. Part of the federal IDEA mandate, Child Find identifies and evaluates students needing special education services in partnership with LPSD's Special Education department.

Mentor/Mentee Program – The LPSD Mentor Program is a vital recruitment and retention tool, providing individualized support to new teachers and positively impacting student learning. In FY24-25, 7 of 14 mentored educators returned, underscoring its effectiveness. Mentorship focuses on key areas like multi-level classroom management, culturally responsive teaching, and place-based learning, with mentors maintaining consistent communication and offering on-site support. Professional development opportunities, including state training cohorts and collaborative meetings, strengthen mentor capabilities. Surveys highlight mentees' appreciation for the program's encouragement and practical support, while mentors report personal growth and value in fostering confidence in new educators. The Stronger Connections Grant will enhance travel opportunities for on-the-ground mentorship, further reinforcing this essential program.



THE LAKE AND PENINSULA SCHOOL DISTRICT

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



December 3, 2024

To: Lake and Peninsula School Board

From: Tim McDermott

Re: Maintenance Report

Maintenance efforts since the last report in November have been focused on the health and safety of our facilities, on asset maintenance, on maintaining the day to day communication, supply, and support of operations at the sites.

This past month maintenance presence was an itinerant mechanic for 4 days at Chignik Lagoon primarily for heat and HVAC troubleshooting and repair, LAG-WO#7153, replacing aged and failing overhead unit heaters in the gym with floor mounted cabinet unit heaters. This project is near completion. At Igiugig two men spent a day performing boiler and HVAC service and site check. At Nondalton two men spent two days transferring fuel and performing a site check, completing minor maintenance tasks, and executing work orders. There are currently two itinerant Maintenance personnel in Port Heiden and planning for Levelock yet this week, weather permitting.

Approaching the Christmas break, Maintenance is asking the principals and head teachers to communicate what certified staff will be onsite through the break and if there is a local classified person who can perform daily building checks.

Limited maintenance resources continue to challenge operations and shift awareness and responsibility for the communication, if not self-determination, of maintenance needs to the site heads, staff, and occupants. Some sites have resources and some do not. Maintenance is working closely with Human Resources and the Business Office looking for solutions to supporting operational needs of the sites with local classified staff, or possibly by contracting services with the villages or commercial entities in the villages and/or region.

Maintenance requests are received at maintenance@lpsd.com
Requests are received from anyone ... administration, students and staff, visitors, community members. Please include descriptions, photos, and specifics like the make/model numbers if possible. For circumstances that are immediate Tim McDermott 907-469-0460 or Carl Adams 907-469-0473, Damian Hill (907) 201-9434

Please have a safe and grateful Christmas break.

December 2024 Curriculum Report

To: LPSD School Board Members and Superintendent Kasie Luke

From: Nicole Metzgar, Curriculum Director

LPSD Professional Development

January 8-10: Tutor & Student Teacher January Induction planning has begun. Mr. Cornell has found LPSD some amazing folks to work in our schools during the Spring semester. We look forward to welcoming and supporting them into our school district.

January 24 & 27: Conversations about these inservice days are ongoing. A final decision will be made soon.

Curriculum

IXL Math Licenses: District wide, LPSD teachers have requested math IXL for students in grades 6-12. Access to this math intervention and enrichment is a way for students to practice specific standards they need more repetition and immediate feedback on to master. With an internet connection, the IXL app can be downloaded to personal iphones and ipads for students to work on math, reading and writing standards all year long.

AK History, Social Studies LV 8: A google site was created that compiled updated materials and activities to teach this class in an easier way. AK History curriculum and teacher created activities were scattered through google docs on different google drives and in long lists on the wiki. I could easily spend hours clicking around searching different folders in different sites to try to find what I was looking for. This semester, I have been compiling and updating materials and activities into one google site to help teachers save prep time when they teach this class. It is a state required class for Alaska students to graduate. Most sites will be teaching it next semester.

Wiki: The IT department has begun to upload resources teachers would like to share with each other. LPSD looks forward to watching the new technology standards and Place-Based Education sections grow.

AI: Here are links to AI generated Back to School Place-Based projects to give you an idea of what AI can produce in a few seconds. High School Project [Link](#); 6th-9th grade Project [Link](#); 3rd-5th grade Project [Link](#); K-2 grade Project [Link](#). Teachers are encouraged to sign up for Jeff Utecht and Tricia Friedman's AI Spring Webinars with asdn.org to learn more about working with AI.

PowerSchool Data Accessibility and School Schedules: We are discussing ways to give teachers the information they need to begin the school year in a good way. We would also like to figure out a way to have student and school schedules be easier to implement for new staff in the beginning of the school year. This continues to be difficult for our organization to do, and we would like to be able to do it better.

End of Level Assessment Edits: Edits reported by teachers during the 2023-2024 school year are in progress. Three edits remain.

BBRCTE in LPSD: From October 20th-26th, LPSD had 16 students successfully participate in BBRCTE's Intensive Week 2. Congratulations to all the students who are taking advantage of this learning opportunity. 25 LPSD students from each of our schools, including the Lake View Home School, have earned 17 Elective CTE credits so far this school year.

Advanced Online Classes: One student has applied to take 2 advanced spring semester classes. LPSD continues to offer financial assistance and reimbursement for students to access this learning opportunity.

Experiencing Out: So far this year, three students have earned 5.0 high school credits with LPSD's Experiencing Out opportunity.

It is a pleasure to serve the district. Please reach out as questions arise. Quyana. Chin'an.
Nicole Metzgar nmetzgar@lpsd.com (907.781.3201).

This summer I became a Godmother for the very first time. Here is a picture of me in New Orleans meeting my new niece and Goddaughter, Louise. She is a happy baby.



Technology Board Report - November 2024

Sam Rigby

ERATE FY26 and Beyond

- ERATE discounts are calculated based on LPSD's Community Eligibility Provision (CEP) percentage under the National School Lunch Program (NSLP).
- LPSD's current CEP percentage is 95.8%, which qualifies for a 90% discount on internet services - [USAC Discount Matrix](#).
- The current CEP rate is approved through FY26. Any changes to LPSD's CEP percentage or participation in the NSLP would not affect our ERATE discount until FY27.
- The FCC also allows for other mechanisms to determine ERATE eligibility, such as [family surveys](#).

I have also researched the feasibility and affordability of internet services without an ERATE subsidy.

- Estimated annual recurring costs for all 10 schools, based on current internet options in the region, range between \$16,800/year (using residential Starlink options) and \$42,000 (prioritized business Starlink).
- One-time hardware costs are estimated to be between \$8,000-40,000
- The current LPSD IT team has the capacity and capability to complete all installations in-house, and travel costs could be combined with regularly scheduled site visits. For comparison, Microcom charged \$3500 per site for installation.
- LPSD IT would need to absorb the responsibility for ongoing internet monitoring, management, and web filtering.

Tech Liaisons - I would like to recognize and extend my appreciation to our ten tech liaisons for the on-site support they provide our students and teachers throughout the school year. They assist daily with answering tech FAQs, triaging issues, tracking IT assets, and more. They contribute to LPSD's ability to operate with a very small IT team and reduce travel.

IT Helpdesk - From 2014-2017, the IT workload for LPSD steadily increased as technology became a more integral component of both the classroom and district operations. In anticipation of implementing our 1:1 device program for K-12, I knew we needed to increase our support capacity and efficiency. I implemented a helpdesk ticketing system (Zendesk) in 2017 that would serve as a communication hub, support request management tool, and historical data archive. This system allows us to funnel tech support requests into a streamlined, collaborative workspace.

Students and staff can submit requests directly to our helpdesk through email. They also communicate issues and questions to us directly through phone calls and text messages which we manually capture and track in our ticketing system.

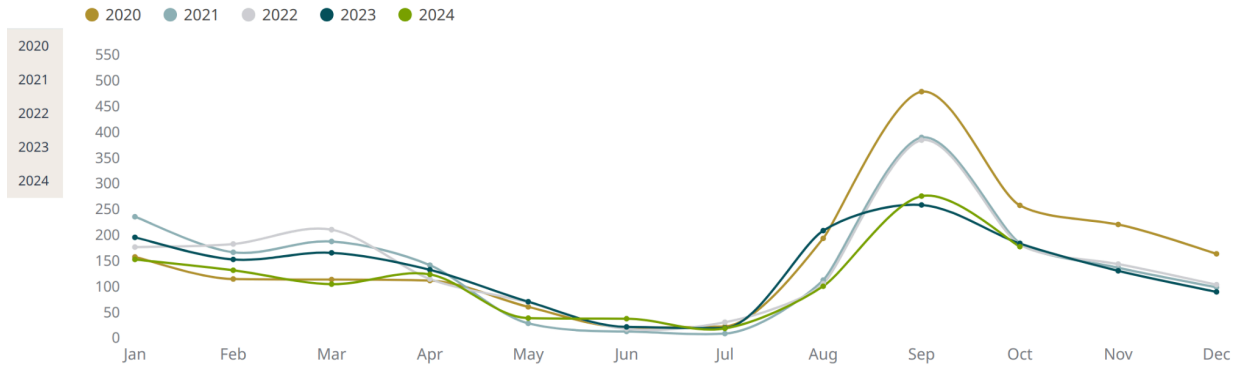
- We have received and responded to over 11,000 support requests since 2017
- We have responded to 40% of support requests within 1 hour
- We have resolved 30% of support requests within 1 hour
- We have consistently outperformed industry response time (K12 Education IT) averages both regionally and nationally

Technology Board Report - November 2024

Sam Rigby

We have continued to lower our ticket count over time, despite the volume and variety of technology we are responsible for increasing. 2024 has seen the lowest ticket count so far, which we credit to an increased focus on and success with proactive maintenance, requiring less reactive support.

I use our historical helpdesk data to plan our annual workload and monthly focuses. The chart below highlights a very predictable annual cycle. Early september is our busiest time of year, but we have been able to consistently improve our performance by anticipating needs and taking proactive steps to provide the support needed before it is asked for.



Ticket volume over time, Jan 2020 - Nov 2024

Activity Report:							
December Board Meeting							
Volleyball							
<p>Attached are the brackets for the district and regional volleyball tournament hosted Port Alsworth school. Results are attached on separate tabs. LPSD is excited to welcome Bristol Bay this year as their first year competing in Mix-six volleyball. Big Thank you to the staff and community of Port Alsworth for hosting an outstanding regional event.</p>							
State Volleyball							
<p>Port Alsworth is currently representing us at the state volleyball tournament we look forward to seeing their results. The bracket is posted on asaa.org.</p>							
Basketball:							
<p>Mix-3 Basketball practice will begin on January 8th. I am currently working on scheduling a clinician to come work coaches and players in mid January to help with player/skill development. 5-Person basketball begins on December 4th.</p>							

Mix 3				Mix 3	Champs	Levlock/Nondalton	
					2nd Place	Kokhanok	
					3rd Place	Chignik Lagoon/Chgnik Lake	
PTH					Mix 6	Champs	Tanalian School
PTA 1	PTH					2nd Place	Bristol Bay
						3rd Place	Newhalen
		5	LEV/NON				
LEV/NON						Sportsmanship Team	
						Levlock	
KOK 2	2	LEV/NON				Attendance/Academics	
						Tanalian School	96.75%
KOK 1			11	LEV/NON			
						Citizenship	
						Girls	Site
						Boys	Site
						Kelly Chuckwak	Levlock
						Ethan Olana	Newhalen
						Mikiah Lorentzen	Port Alsworth
						Evertt Walker	Levlock
						Honey Roehl	Kokhanok
						Lucas Anelon	Newhalen
						Tatianna Anderson	Chignik Lagoon
						Seth Hobson	Igiugig
						Clarice Lind	Port Heiden
						Charlie O'Domin	Chignik Lake
						All-Tourney Small Schools	
						Girls	Site
						Boys	Site
						Honey Roehl	Kokhanok
						Logan Apkokedak	Kokhanok
						Tatiana Anderson	Chignik Lagoon
						John Talkpallek	Levlock
						Courtney Boskofsky	Chignik Lake
						Andrew Lind	Port Heiden
						Iliana Wassillie	Kokhanok
						Ricky Kakaruk	Nondalton
						Maddy Apokedak	Levlock
						Seth Hobson	Igiugig
						All-Tourney Southwest	
						Girls	Site
						Boys	Site
						Jordan Alsworth	Port Alsworth
						Aitu Lilo	Bristol Bay
						Piper Neketa	Newhalen
						Eric McGee	Port Alsworth
						Taylor Clay	Newhalen
						Bryce Olympic	Newhalen
						Olivia Havala	Bristol Bay
						Lucas Anelon	Newhalen
						Katelyn Torino	Bristol Bay
						Riley Aurilla	Bristol Bay

Mix 3

Best 3 of 5

Mix 6

Mix 3

Champs

Levlock/Nondalton

2nd Place

Kokhanok

3rd Place

Chignik Lagoon/Chgnik Lake

75

Best 3 of 5

PTA				
	4	PTA		
PTH/LAG				
		6	PTA	
NON/LAK				
	3	KHK		
KOK				
			PTA	
Newhalen			14	1st
	2	Newhalen		
PTA JV				
		5	Bristol Bay	
LEV/IGI				
	1	Bristol Bay		
Bristol Bay			L9 LEV/IGI	
			12	PTH/LAG
		Best 2 of 3:	L10 PTH/LAG	
			L6 KHK	
		L1 LEV/IGI		KHK
			9	
		8	LEV/IGI	
		PTA JV		NEW
				13
			L5 Newhalen	3rd PLACE
		L3 NON/LAK		NEW
			10	
		7	PTH/LAG	
		L4 PTH/LAG		
			L7 NON/LAK	
			11	PTA JV
			L8 PTA JV	

Mix 6

Champs

Tanalian School

2nd Place

Bristol Bay

3rd Place

Newhalen

Sportsmanship Team

Levelock

Attendance/Academics

Tanalian School

96.75%

Citizenship

Girls	Site	Boys	Site
Kelly Chuckwak	Levelock	Ethan Olana	Newhalen
Mikiah Lorentzen	Port Alsworth	Evertt Walker	Levelock
Honey Roehl	Kokhanok	Lucas Anelon	Newhalen
Tatianna Anderson	Chignik Lagoon	Seth Hobson	Igiugig
Clarice Lind	Port Heiden	Charlie O'Domin	Chignik Lake

All-Tourney Small Schools

Girls	Site	Boys	Site
Honey Roehl	Kokhanok	Logan Apkokeda	Kokhanok
Tatiana Anderson	Chignik Lagoon	John Talkpallek	Levelock
Courtney Boskofsky	Chignik Lake	Andrew Lind	Port Heiden
Iliana Wassillie	Kokhanok	Ricky Kakaruk	Nondalton
Maddy Apokedak	Levelock	Seth Hobson	Igiugig

All-Tourney Southwest

Girls	Site	Boys	Site
Jordan Alsworth	Port Alsworth	Aitu Lilo	Bristol Bay
Piper Neketa	Newhalen	Eric McGee	Port Alsworth
Taylor Clay	Newhalen	Bryce Olympic	Newhalen
Olivia Havala	Bristol Bay	Lucas Anelon	Newhalen
Katelyn Torino	Bristol Bay	Riley Aurilla	Bristol Bay

Date: November 27, 2024
 To: LPSD School Board
 From: Laura Hylton, Finance Director
 RE: December Board Report

FY25 Grant Update

Grant lists for LPSD and BBRCTE are attached. Close out for USDA grant #1 is almost complete, this grant provided heavy equipment simulators and VR headsets and programs.

First quarter grant reimbursements were all completed timely by October 31st. Grants ending as of 10/31/24 final reports and information has been filed.

Foundation Count

Foundation estimate is \$8,573,519 and the one –time SB140 \$680 adds \$969,449 for a total of \$9,008,067. These are preliminary numbers and some parts of the formula may be adjusted with actual information before the final amounts are completed in March. Intensive students increased from 3 to 5, enrollments fluctuated between schools resulting in a higher than expected foundation estimate.

Final after duplicates:

STEP 1: SCHOOL SIZE ADJUSTMENT				
SCHOOL	20 Day Enrollment/ADM	under 10 + regular	FORMULA	Adjusted ADM
Levelock School	12		39.6	39.60
Chignik Lagoon School	14		39.6	39.60
Igugig School	20		39.6	39.60
Chignik Lake School	22		{39.60 + (1.62*(22-20)}	42.84
Nondalton School	20.8		{39.60 + (1.62*(20.8-20)}	40.90
Perryville School	22.6		{39.60 + (1.62*(22.6-20)}	43.81
Port Heiden School (Meshik)	26.75		{39.60 + (1.62*(22.6-20)}	50.54
Kokhanok School	35.15		{55.8 + (1.49*(36.15-30)}	63.47
Port Alsworth School (Tanalian)	37.2		{55.8 + (1.49*(37.2-30)}	66.53
Newhalen School	70.3		{55.8 + (1.49*(70.3-30)}	115.85
Chignik Bay School			39.6	
Pilot Point School			39.6	
	280.8			
STEP 1 A: Hold Harmless for >5% decrease in ADM				19.84
Total ADM				562.57

Financial Report attached.

Year to date expenses are tracking well. Budget revision information is in process and will be provided as soon as practical.

Lake and Peninsula School District

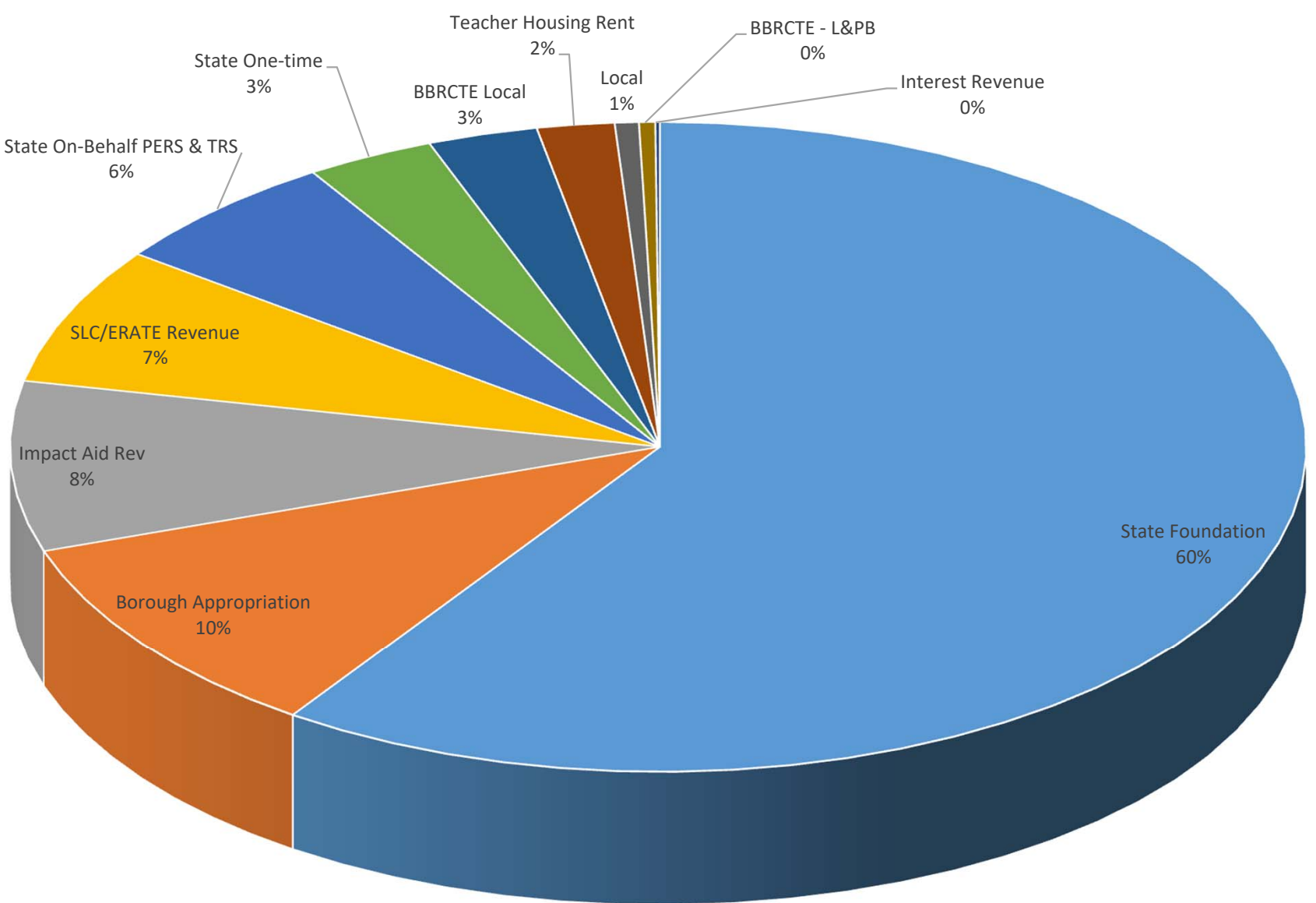
100 Board Report
Fiscal Year: 2024-2025

From Date: 7/1/2024 To Date: 11/27/2024

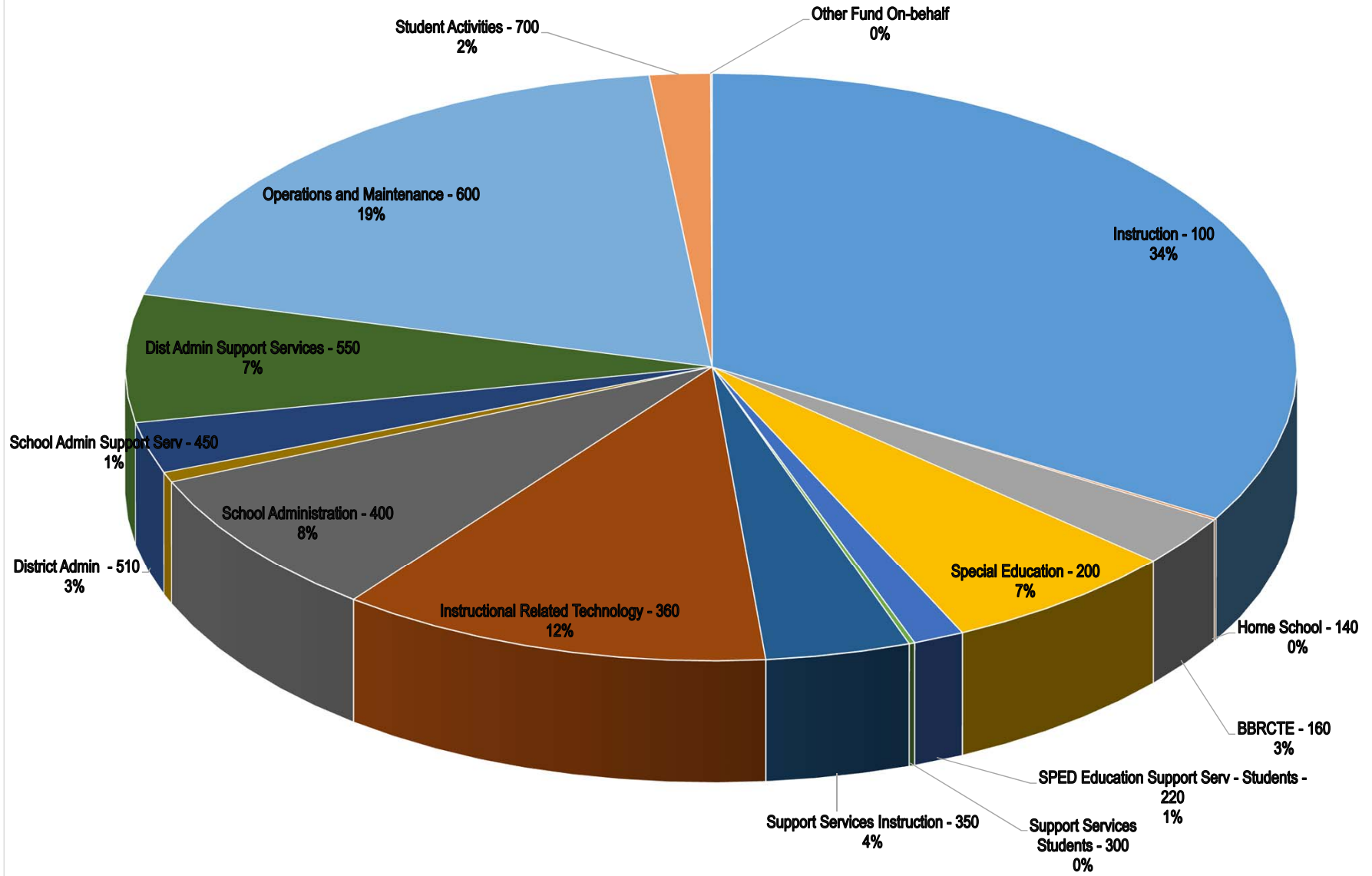
Account Description	Account Number	GL Budget	YTD	Balance	Encumbrance	Budget Balance	% Budget
Instruction	100.000.100.000.000	\$4,913,448	\$1,161,484	\$3,751,964	\$2,794,171	\$ 957,793	19.49%
Lake View Home School	100.000.140.000.000	\$ 24,187	\$ 4,444	\$ 19,743	\$ 7,564	\$ 12,178	50.35%
CTE	100.000.160.000.000	\$ 485,719	\$ 195,296	\$ 290,423	\$ 132,038	\$ 158,386	32.61%
SPED direct instruction	100.000.200.000.000	\$1,124,475	\$ 259,341	\$ 865,133	\$ 507,638	\$ 357,496	31.79%
SPED special services	100.000.220.000.000	\$ 276,492	\$ 72,681	\$ 203,812	\$ 92,367	\$ 111,444	40.31%
Student support	100.000.300.000.000	\$ 65,022	\$ 4,828	\$ 60,194	\$ 13,818	\$ 46,376	71.32%
Instructional Support	100.000.350.000.000	\$ 528,745	\$ 173,256	\$ 355,489	\$ 295,978	\$ 59,511	11.26%
Instructional Technology	100.000.360.000.000	\$1,502,687	\$ 548,012	\$ 954,674	\$ 852,897	\$ 101,777	6.77%
School Admin - Principals	100.000.400.000.000	\$1,090,778	\$ 270,354	\$ 820,425	\$ 689,316	\$ 131,109	12.02%
School Support - Secretaries	100.000.450.000.000	\$ 111,256	\$ 27,269	\$ 83,987	\$ 37,762	\$ 46,225	41.55%
District Admin - Superintendent and Board	100.000.510.000.000	\$ 561,534	\$ 186,766	\$ 374,768	\$ 143,286	\$ 231,482	41.22%
District Admin - Business Services	100.000.550.000.000	\$ 759,388	\$ 393,030	\$ 366,357	\$ 433,206	-\$ 66,849	-8.80%
Maintenance and Operations	100.000.600.000.000	\$2,784,255	\$1,364,138	\$1,420,116	\$ 908,712	\$ 511,405	18.37%
Student Activities	100.000.700.000.000	\$ 351,281	\$ 143,741	\$ 207,540	\$ 53,803	\$ 153,737	43.76%
Other Fund TRS & PERS OB	100.000.760.000.000	\$ 0	\$ 172	-\$ 172	\$ 278	-\$ 450	0.00%
Other Fund TRS & PERS OB	100.000.790.000.000	\$ 0	\$ 1,194	-\$ 1,194	\$ 3,179	-\$ 4,373	0.00%
Food Service Transfer	100.000.900.000.000	\$ 0		\$ 0		\$ 0	
Grand Total:		\$14,579,268	\$4,806,006.98	\$9,773,260.90	\$6,966,014.44	\$2,807,246.46	19.26%

Notes:

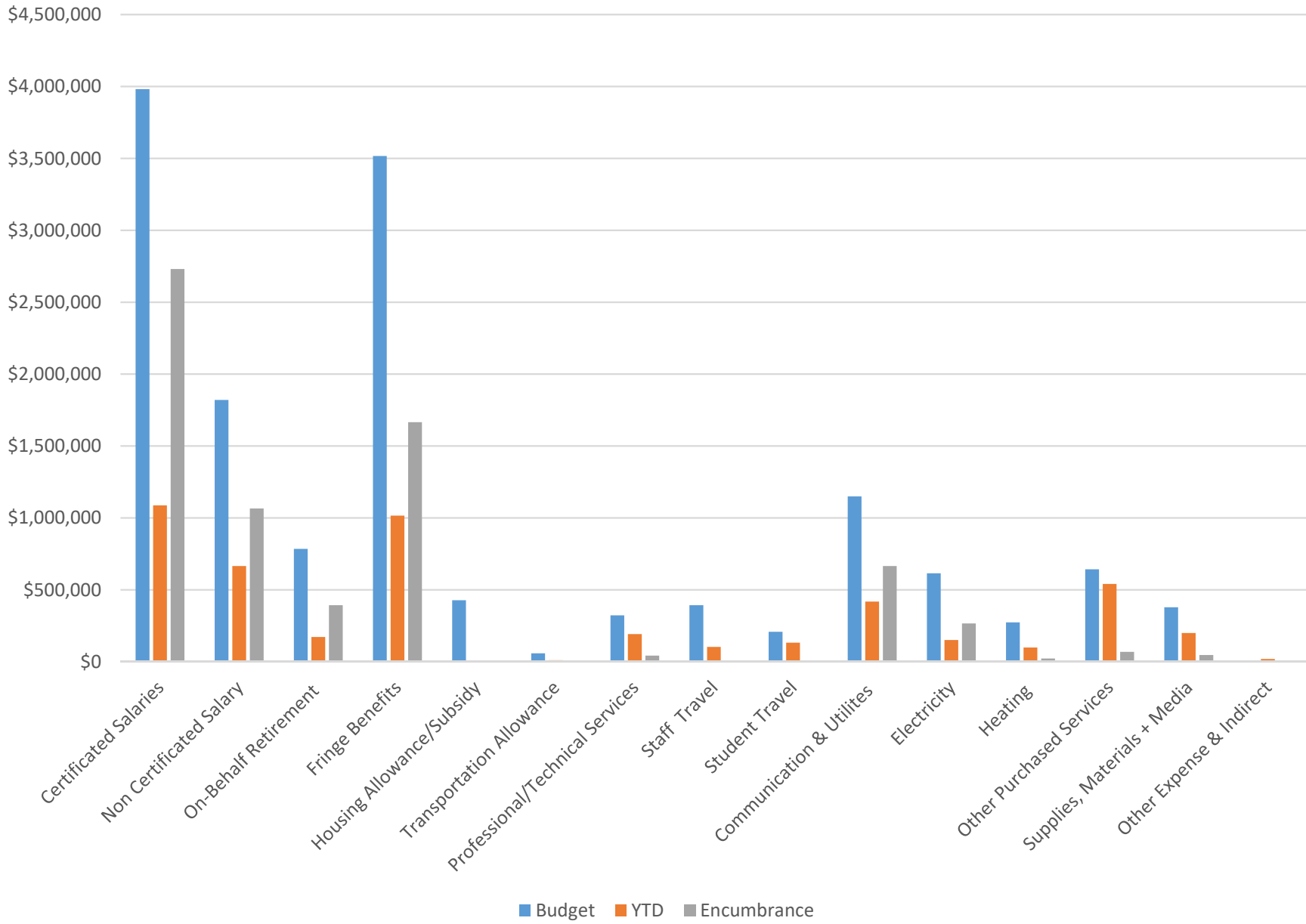
Budgeted Revenue



General Fund Expended and Encumbered by Department



Budgeted General Fund Expense by Type



**BBRCTE - Special Revenue Funds
Fiscal Year 2025 as of 10/3/24**

Fund	Type	Grant Title	Grant Award	End Date	Uses
325	FTS	Perkins	27,000.00	Annual	Certified Staff and Benefits, Indirect
Total Entitlement Grant Funds			27,000.00		

372	FTS	DOL	399,779.00	6/30/25	BBRCTE STEP grant apprenticeships/interns - potential for annual funding
371	FTS	DOL	340,000.00	6/30/25	BBRCTE SAEEL, apprenticeships/interns - funds for FY26 & FY27 also
392	Local	LYSD MOA	45,000.00	9/30/25	BBRCTE Aviation Training
376	Fed	USDA DLTM	215,662.00	12/24/24	BBRCTE USDA Distance Learning #1 - no cost extension to 2025 - simulators and virtual reality
373	Fed	USDA DLTM	943,475.00	3 years	BBRCTE USDA Distance Learning #2 - simulators awarded 9/30/23
366	Fed	USDA DLTM	681,242.00	3 years	BBRCTE USDA Distance Learning #3 - equipment and installation awarded 9/30/24
377	FTO	Denali Commission	9,488.00	10/31/24	BBRCTE USDA #1 Match
365	FTO	Denali Commission	398,509.00		BBRCTE CTE Workforce development session travel & support, USDA #3 Match. Focused on Fisheries, Aviation Electrical/Broadband courses.
Total Competitive Grant Funds			3,033,155.00		

Fund	Type	Grant Title	Grant Award	End Date	Uses
383	BBNC partner	Caliaq	352,825.00	9/30/25	BBRCTE Develop Career Pathways Yr. 3 - Apprenticeships
384	BBNC partner	Caliaq	62,985.00	9/30/24	BBRCTE Develop Career Pathways Yr. 2 - Apprenticeships
385	BBNC partner	TLC	256,668.00	9/30/24	BBRCTE Education Career Pathways - Local teacher development.
323	FTS	COVID discretionary	136,828.07	9/30/2024	BBRCTE Summer Aviation course
326	FTS	DEED	12,500.00		BBRCTE Career Guide Travel
390	BBNCEF	Pini'q	8,000.00	6/30/2025	BBRCTE Cultural Arts courses
380	Local	New Visions	1,500.00	Annual	BBRCTE Cultural Arts courses
Total Partnership Grants			831,306.07		

Total LPSD Grants \$ 3,891,461.07 16 Grants

**LPSD - Special Revenue Funds
Fiscal Year 2025 as of 10/3/24**

Fund	Type	Grant Title	Grant Award	End Date	Uses
205	State	Pupil Transportation	121,688.00	Annual entitlement	Pupil Transportation NEW, PTH, & KOK increased for FY25, first increase since 2016. Increase did not keep pace with inflationary increases.
240	State	Broadband Assistance	12,759.00	subject to appropriation	Internet - offsets LPSD's cost not funded by ERATE. Newhalen & Port Alsworth. Caps bandwidth at 100 mbps, Starlink sites bandwidth exceeds the 100 mbps, LPSD chose not to limit Starlink to the 100 mbps.
246	FTS	AK Literacy	66,400.00	9/30/2024	Carry over Year 5 - .05 FTE Project Director salary and benefits, mentor/mentee stipends, materials and travel. Ends Sept. 30, 2024.
247	FTS	PreK Education Grant	556,345.00	6/30/2026	Para Educator Added Duty and Exam prep compensation and benefits, Literacy Game and Mindfulness Resource development, EC LETRS, Heggerty, Culturally Responsive, Pyramid Modules, and Adult Learning PD; NW Pyramid Conference and Project Designer travel; Summer Transition Backpack materials, SEL Wellness materials, Family App, Pyramid materials, Literacy Curriculum and materials, and family event art supplies
248	FTS	Safety & Wellbeing	2,000.00	Annual	Counselor travel to the Safety & Wellbeing conference
256	AK DEED	Fresh Fruit & Veg.	2,137.50	Annual	K-8 fresh fruit and vegetable snacks
257	AK DEED	Fresh Fruit & Veg.	14,962.50	Annual	K-8 fresh fruit and vegetable snacks
260	FTS	Homeless Children	1,000.00	Annual	Costs to attend DEED training on Homeless
261	FTS	Title I - Basic	179,933.00	Annual	.2 FTE Director; .5 FTE teach, .5 FTE Federal Programs Coordinator; Fringe; McKinney Vento Conference Travel and Supplies; Parent and Family Engagement meeting postage and supplies; Indirect Costs
262	FTS	Title I - Migrant	235,851.00	Annual	Migrant Aides, Literacy Camp Instructor and supplies, .75 Migrant Recruiter, fringe; Travel for migrant training; Migrant Aide supplies; Indirect Costs
263	FTS	Migrant Ed. Book Program	5,058.00	Annual	Books to be distributed to Migrant Students, Indirect
266	FTS	Title II - Class Size Reduction	63,569.75	Annual	Assessment creation Stipends, Meetings to discuss personalized PD policies; Recruiting platforms and travel; New teacher training and travel, RTI travel; Indirect
268	FTS	Title VI-B - IDEA	117,904.00	Annual	Psychologist, Speech Pathologist and OT Contracts, SPED conference travel, SPED supplies, Summer IEP Services, Indirect cost
269	FTS	619 Preschool Disabled	7,139.00	Annual	.1 FTE Child Find, Fringe, Indirect cost
357	FTS	RLIS	11,300.00	annual	Rural Schools - new teacher induction
359	Fed	Indian Education	105,749.00	Annual	.05 FTE Indian Education Aides, Fringe Benefits, Travel for SNAP, Indirect Costs
Total Entitlement Grant Funds			\$ 1,503,795.75		

Fund	Type	Grant Title	Grant Award	End Date	Uses
259		Farm to school	2,707.00	9/30/2024	Newhalen Farm to school
361	Fed	CHILD	77,932.00	9/30/24	PreK - BBSD, LPSD, CSD partnership expires 9/30/24
330	Local	DLG Mental Health	329,765.00	12/31/28	Develop Mental Health Counselor
Total Competitive Grant Funds			\$ 410,404.00		

Fund	Type	Grant Title	Grant Award	End Date	Uses
	BBNC partner	BUBBLE	TBD	3 years	Building Up Bristol Bay Language Education (BUBBLE) - consists of the following members: the Bristol Bay Foundation, Igiugig Village Council (IVC), as well as one school district, the Lake and Peninsula School District (LPSD), that serves the Bristol Bay region of Alaska. The Building Up Bristol Bay Language Education (BUBBLE) project's purpose is to improve the educational outcomes of Alaska Native students in the Lake and Peninsula School District through a comprehensive strategy that addresses the urgent need for a culturally relevant education, Alutiiq, Dena'ina, and Yup'ik language instruction, and enrichment activities.

	BBNC partner	TC2H	TBD	3 years	Teaching Culture, Honoring Heritage: Bristol Bay's Native Language Empowerment Collaborative (TC2H) - consists of the following members: the Bristol Bay Foundation, Igiugig Village Council (IVC), and two school districts that serve the Bristol Bay region of Alaska. They are the Lake and Peninsula School District (LPSD) and the Bristol Bay Borough School District (BBBSD). The Teaching Culture, Honoring Heritage: Bristol Bay's Native Language Empowerment Collaborative (TC2H) purpose is a crucial initiative designed to improve the educational outcomes of Alaska Native students in the Bristol Bay Borough School District and Lake and Peninsula School District through a comprehensive strategy that addresses the urgent need for a culturally relevant education and Alutiq, Dena'ina, and Yup'ik language instruction and activities.
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Total Partner Competitive Grant \$ -

Fund	Type	Grant Title	Grant Award	End Date	Uses
374	Fed	NOAA	3,998.00	Spring 2025	Newhalen garden project
320	FTS	ESSER III	178,676.57	9/30/2024	Newhalen grading project, Career counselor
Total, One Time Funds			\$ 182,674.57		

Total LPSD Grants \$ 2,096,874.32

22 Grants



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



To: Board of Education, Lake and Peninsula School District
From: Marjorie Waggoner, SPED Director (Contractor)
RE: Special Education Report December, 2024
Special Education Team Update

Since November, our team has been deeply engaged in responsibilities vital to the success of our students and families. While these activities may not always appear newsworthy, they are the foundation of our commitment to meeting student needs and ensuring compliance with state and federal guidelines.

Key Focus Areas

- **Meeting IEP Deadlines:**
The team has worked tirelessly to review and complete Individualized Education Plans (IEPs) on time, demonstrating their dedication to personalized student growth and regulatory compliance.
- **Conducting ESERs:**
Educational assessments and evaluations (ESERs) have been prioritized to identify student needs and adjust services for optimal support.
- **Instructional Support:**
Beyond administrative tasks, the team has focused on teaching students and providing on-site support to staff, impacting daily interactions and collaborations with general education teachers.
- **Collaborating with Parents and Guardians:**
The team has maintained open communication with parents, ensuring they are active participants in their child's educational journey.

Recognizing the Team

The success of our Special Education program stems from the dedication of our team members, who serve multiple communities with skill and compassion:

- **Paulene Manning:** Supporting Igiugig and Levelock with care and efficiency.
- **Jean Barbour:** Delivering consistent, high-quality instruction in Perryville.
- **James Barthelman:** Providing individualized support in Newhalen.
- **Nancy Anderson:** Maintaining strong communication in Chignik Lagoon.
- **Kitza Durkop:** Managing services across Chignik Bay, Chignik Lake, and Port Heiden.
- **Rick Rohlman and Tracey Thomas:** Collaborating seamlessly in Nondalton.

As we close the fall semester, the work of this team forms the backbone of our program. Moving forward, we aim to enhance services, strengthen community partnerships, and prioritize professional development. Thank you for supporting the essential contributions of our Special Education team. Their hard work and dedication deserve our full acknowledgment and appreciation.

District Assessment Report – December 2024

To: Kasie Luke
and LPSD School Board Members

From: Moon McCarley, Director of
Assessment

Attached to this report is a calendar of assessments for the fy25 school year

NWEA MAP Growth Assessments – Students in grades K-9

- The Middle of the Year (MOY) Benchmark window will be December 11 – January 17. This is a slight change from the dates previously listed on the assessment calendar, December 16 – January 17. This change was made to assist teachers in completing the assessments before the winter break.
- MOY Data will be available at the end of January.

Amplify mClass with Dibels 8 – Student in grades K-3

- The MOY for Amplify assessments is also December 11-January 17.
- The data will be available at the end of January.

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

- Nothing to report

ADP - Alaska Developmental Profile – Kindergarten students

- District level ADP data is available here: <https://education.alaska.gov/assessment-results/ADP/ADPResults?DistrictYear=2024-2025&DistrictId=30>

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

- The DLM will be administered in the weeks leading up to the other spring assessments.

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

- Alaska has not been selected for any NAEP assessments for the fy25 school year

Alaska Reads Act

- Included with this report is Champions of Literacy: A Resource Guide for Alaska School Board Members.
- This is an overview of the part Science of Reading research plays in literacy instruction in Alaska and how board members can support this work.

If you would like more information about any of the assessments we use, the data gathered, or the Alaska Reads Act please let me know. I will be happy to set up an info session with you.

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

Dates	Assessment	State Grade Level
FALL BENCHMARK		
9/10/24 - 9/13/24	Amplify mCLASS w/ DIBELS 8	K-3 (Grades 4&5 optional)
	NWEA MAP Screening Math Early Numeracy	Kindergarten
	NWEA MAP Growth Math K-2	1st and 2nd
	NWEA MAP Growth Math 2-5	3rd, 4th, 5th
Make ups completed by 9/20/24	NWEA MAP Growth Math 6+	6th, 7th, 8th, 9th
	NWEA MAP Growth Language 2+	3rd, 4th, 5th, 6th, 7th, 8th, 9th
	NWEA MAP Growth Reading 2-5	3rd, 4th, 5th
	NWEA MAP Growth Reading 6+	6th, 7th, 8th, 9th
KINDERGARTEN ADP		
9/3/24 - 10/15/24	Alaska Developmental Profile	Kindergarten and any 1st graders who were not assessed in Kinder
Submission by 11/1/24		
WINTER BENCHMARK		
12/11/24 - 12/20/24	Amplify mCLASS w/ DIBELS 8	K-3 (Grades 4&5 optional)
	NWEA MAP Growth Math K-2	K, 1st, 2nd
	NWEA MAP Growth Math 2-5	3rd, 4th, 5th
	NWEA MAP Growth Math 6+	6th, 7th, 8th, 9th
Make ups completed by 1/17/25	NWEA MAP Growth Language 2+	3rd, 4th, 5th, 6th, 7th, 8th, 9th
	NWEA MAP Growth Reading 2-5	3rd, 4th, 5th
	NWEA MAP Growth Reading 6+	6th, 7th, 8th, 9th
NAEP		
TBD January-March 2025	National Assessment of Educational Progress	No NAEP assessments fy25
AK STAR and Alaska Science Assessment		
4/7/25 - 4/11/25	AK STAR Language Arts	3rd, 4th, 5th, 6th, 7th, 8th, 9th
	AK STAR Mathematics	3rd, 4th, 5th, 6th, 7th, 8th, 9th
	Alaska Science Assessment	5th, 8th, 10th
Spring Benchmark		
4/21/25 - 4/25/25	Amplify mCLASS w/ DIBELS 8	K-3 (Grades 4&5 optional)
	NWEA MAP Growth Language 2+ 87	2nd
	NWEA MAP Growth Math K-2	K, 1st, 2nd



CHAMPIONS OF LITERACY

A RESOURCE GUIDE FOR ALASKA SCHOOL BOARD MEMBERS

Published by **Region 16 Comprehensive Center**
210 Ferry Way, Juneau, AK 99801

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THANKS TO THE LEADERSHIP OF THE CHAMPIONS OF LITERACY TEAM:

Region 16 Comprehensive Center

Marybeth Flachbart, Literacy Consultant
Kaitlyn Hall, Communications Specialist
Amy Jo Meiners, Education Specialist
Tamara Van Wyhe, Alaska State Director

Association of Alaska School Boards

Lon Garrison, Executive Director
Tiffany Jackson, Director of Membership Services
Timi Tullis, Associate Executive Director

Alaska Department of Education & Early Development

Susan McKenzie, Director of Innovation & Education Excellence

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The contents of this guide were developed under a grant from the US Department of Education. However, the contents do not necessarily represent the policy of the US Department of Education, and you should not assume endorsement by the Federal government.



The body of work referred to as the Science of Reading is not an ideology, a philosophy, a political agenda, a one-size-fits-all approach, a program of instruction, nor a specific component of instruction. It is the ***emerging consensus*** from many related disciplines, based on literally thousands of studies, supported by hundreds of millions of research dollars, conducted across the world in many languages.

DR. LOUISA MOATS

Developer of the Lexia LETRS Suite

Our *Champions* of Literacy

Your leadership guides our districts North to the Future.

Literacy is, as Dr. Tracy White-Weeden shares, a moral imperative: “Quality of life and literacy are intrinsically tied to one another.”¹ You represent every public school student in Alaska: from Nuvuk to Nome, you make a difference every day for our 131,212 students statewide.² The decisions that your Board makes in support of literacy have the undeniable power to transform the future of our students, communities and state.

THE POWER OF PROFICIENCY

Reading proficiency is the cornerstone of a successful life for many Americans. It is the skill that enables students to pursue futures beyond their wildest dreams. Yet it’s also the skill that hides in plain sight: many of us are reading nearly every minute of every waking hour. In reading this document, *you* demonstrate the power of reading proficiency in shaping our knowledge, convictions, and actions.

Proficient readers are more likely to both graduate high school and attend college.³ Future educational attainment can be predicted as early as third grade, as students who are not yet reading at grade level by the end of third grade are nearly a third less likely to graduate high school and attend college than those reading at grade level.⁴

Proficient readers are also more likely to have higher earning potential in the workforce.⁵ Literacy is foundational to our students’ ability to advocate for their communities, access knowledge, and launch careers here in Alaska or across the nation.

Reading and the Brain

The human brain thrives on language⁶ and is “naturally wired to speak.”⁷ Reading and writing, much like speaking, activate various parts of the brain and strengthen and sustain patterns of neural connectivity.⁸ Yet there’s one fundamental difference: our brains aren’t naturally wired to read and write.⁹

It’s no wonder, then, that literacy expert Louisa Moats writes that “teaching reading is rocket science.”¹⁰ Becoming a skilled reader¹¹ and writer is a complex process that requires explicit, direct, and systematic instruction.¹²

READING AND EQUITY

Because reading provides fundamental access to full participation in society, equity and inclusion cannot be accomplished when students are deprived of access to high-quality literacy instruction.

Students with specific learning disabilities that impact sound-symbol correspondence and other areas of reading, such as dyslexia, are among the most impacted by reading approaches that fail to incorporate phonological awareness and phonics and word decoding.¹³

Without intervention, struggling readers often fall further and further behind: the “Matthew Effect” — *the rich get richer and the poor get poorer* — is just as

true for an investment in reading as it is for the stock market.^{14,15} Ultimately, literacy instruction for students with disabilities is effective literacy instruction for all students.¹⁶

A key approach for students with disabilities is structured literacy, the approach championed by the International Dyslexia Association as the “most effective approach for students who experience unusual difficulty learning to read and spell printed words.”¹⁷ Structured literacy is based in the **Science of Reading**, an ongoing field of study that examines the last 50 years of research¹⁸ in reading instruction.

Instructional approaches and curricula grounded in the Science of Reading include systematic, explicit instruction on phonological awareness, phonics, fluency, vocabulary, and comprehension.¹⁹ Although implicit, immersive approaches often work well for spoken language acquisition,²⁰ research consistently demonstrates that explicit, teacher-led instruction is the key to transforming reading outcomes for the 25% of early learners identified as struggling readers nationwide.²¹

Start with Why

Our students are our *why*. They are the future of our families, communities, and state. They are central to the mission and vision of your districts, DEED, and organizations like AASB and Region 16 Comprehensive Center.

DESIGNING FROM THE MARGINS

More than 6,700 students across Alaska have a specific learning disability.²² Specific learning disabilities “are characterized by a persistent impairment in at least one of three major areas: reading, written expression, and/or math.”²³ About 80% of students who have a specific learning disability have an impairment in reading.²⁴

Early intervention can provide students with disabilities with the supports they need to become proficient readers. But students with disabilities are far

from the only students who benefit significantly from evidence-based reading instruction. For multilingual students learning English as a second — or third, fourth, or fifth — language, intensive language development, coverage of the five essential elements of reading, and tailored instruction are key to helping students build reading proficiency in English.²⁵

The National Literacy Panel on Language Minority Children and Youth found that “instruction that focused on enhanced teaching of particular literacy components (e.g., decoding, spelling, writing, comprehension, fluency) was generally beneficial with second-language learners.”²⁶

The many identities that our students hold should not be seen as a barrier to proficiency in reading. Ultimately, research “has shown that approximately 95% of students can be taught to read at grade level.”²⁷ when we design from the margins,²⁸ we begin to close the opportunity gap and make meaningful progress toward equity, inclusion, and access.

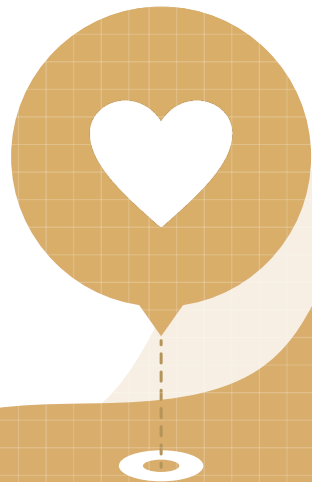
WHAT LEADERS NEED TO KNOW

School Board members need to know where to access:

- Reading assessment data for students in your district
- Literacy performance levels for your student body and demographic subgroups
- **Board-adopted** reading programming and curricula
- Your district’s plan to address inadequate instructional practices for teaching reading.

GUIDING QUESTIONS

- What is the why and vision for your district?
- Does the data point to any challenges your district has in reading?



- What percent of students at the district and school levels meet or exceed proficiency on all elementary English Language Arts AK STAR assessments?
- How many students at each school are not scoring in the proficient range?

Come Together

COLLECTIVE IMPACT

The collective impact of support staff, teachers, school leaders, district leaders, families, and community members is essential to transforming outcomes and closing opportunity gaps. We cannot afford a division between state, district, and school leadership on one hand and classroom practice on the other.

As the Independence Institute writes in their guide for Colorado School Board members, “All stakeholders, especially those who directly engage with literacy, must deeply engage in the Science of Reading.”²⁹ This includes:

- Developing an understanding of the Science of Reading
- Learning evidence-based practices
- Supporting ongoing training and feedback
- Using data to inform instruction

GUIDING QUESTIONS

- Who might you bring together to support student learning in your community?
- What literacy training and support is provided to principals as they lead staff?

- Which elementary principals have received training in the Science of Reading?
- Does the district offer Science of Reading training to families and community members?

Create a Plan

Your Board’s “primary function is to provide each student with an education of the highest quality in keeping with his/her capacity to learn.”³⁰ You fulfill that function through your “specific responsibilities to determine curriculum, employ a superintendent, and approve a budget.”³¹

FROM PLANNING TO IMPLEMENTATION

Given the life-altering impacts of reading proficiency, the selection and implementation of new curricular materials for reading is inherently tied to ensuring equitable access to education. Take action to ensure equity in student learning by “setting high instructional standards based on the best available information about the knowledge and skills students will need in the future.”³²

In 2023, that “best available information” points directly toward implementation with fidelity of reading programs based on the Science of Reading. Incorporate plenty of training opportunities for staff, families, and community members into your planning to help focus all efforts on effective strategies for helping students learn to read.

WHAT LEADERS NEED TO KNOW

School Board members and other district leaders must ensure they have a firm understanding of the following as they research, select, implement, and evaluate curricular materials:

- **Literacy performance levels for all students (including subgroups of students)**, as indicated in local and state assessment data

- **Programming used to teach reading**, especially for kindergarten through third grade, the most critical grades for learning to read
- **District plans to address inadequate reading instruction**, from the school to classroom and individual student levels
- **Resources and training required to understand and support each student**, including through individualized reading intervention

As part of these cycles of researching, selecting, implementing, and evaluating curriculum, any resources used for core, supplemental, and intervention instruction that do not follow the Science of Reading should be abandoned.

GUIDING QUESTIONS

- What data will you gather to create a plan based on your students' needs and strengths?
- What is the process to ensure curriculum materials follow the Science of Reading? Do they include the Big 5 (see page 5)?
- How is the implementation of materials supported by ongoing professional learning?
- Do your early learning programs include an emphasis on developing oral vocabulary?
- What reading programs and interim assessments are being used at district schools in K-3?

Deepen Our Commitment

You are uniquely positioned to become a champion for literacy in Alaska. As a School Board member, you can deepen your commitment by:

- Learning about **and adopting** your district's literacy curricula
- Visiting classrooms and supporting school leadership

- Hosting community training sessions in evidence-based reading instruction
- Monitoring data
- Asking questions of educators, school leaders, and families

Just as the superintendent and the School Board must be the strongest proponents of literacy at the district level, a building principal must be the master teacher at their school site, “the strongest instructor of literacy in the building.”³³

School leadership is the second-most influential school-level factor on student outcomes.³⁴ This influence extends indirectly to student learning through “direct impact on school conditions, teacher quality and placement, and instructional quality.”³⁵

Research over the past two decades indicates that highly effective principals can “increase annual student learning in math and reading by almost three months.”³⁶ Principals “who are literacy leaders develop the capacity of their faculty to work collaboratively to achieve the goals of effective literacy teaching and learning for all.”³⁷

GUIDING QUESTIONS

- To what extent is the district funding reading instruction?
- What opportunities might encourage your families and community to deepen their commitment to reading proficiency?

Sketch It Out

Sketch out your Board's plan for supporting literacy. In pursuit of equity in literacy instruction, ensure that:

- All reading materials are aligned with the Science of Reading, include an explicit, systematic scope and sequence, and target the Big 5



- Reading instruction is linked to assessments for and of learning
- Consistent, ongoing professional development is available to support implementation with fidelity of reading curricula
- Every student has the supports they need to be successful

The Big 5

After reviewing more than 100,000 studies on reading instruction, the National Reading Panel came to the conclusion that five components are essential to reading proficiency: phonological awareness, phonics, fluency, vocabulary, and comprehension.³⁸

Often called the “Big 5,” these essential components are included in all curricula based in the Science of Reading. Students begin by building phonological awareness and phonics knowledge in grades K–2 and continue to strengthen fluency, vocabulary, and comprehension throughout the rest of their lives.

The Big 5 are the basis for the design of *Alaska’s Reading Playbook*, available at aklearns.org.

GUIDING QUESTIONS

- What programming is used to teach reading from PK-12?
- What is the district’s plan to address inadequate reading instruction?
- What supports are in place for training administrators?

- How can I become a champion for literacy in my district?

Stay the Course

95

IMPACT ON CHILDREN

Your decisions today create a lifetime of impacts tomorrow. In Alaska, we have set a strategic, measurable goal to support all children to read at grade level by the end of third grade. Students who receive the support and intervention they need early to become strong readers will have one of the tools they need to thrive. Among children who are not proficient readers by the end of grade 3, 15% will not graduate high school on time.³⁹ Of students who drop out or do not graduate, 60% did not read proficiently in third grade.⁴⁰

In a state where 80% of our third-grade students are not yet proficient readers,⁴¹ we have significant opportunity to transform our literacy instruction for the better. As the AASB Handbook reminds us:

We need to remind ourselves daily what our job is — to educate students. And we need to remind our communities daily what our job is — to educate students. If we really believe that the hope of the future lies in the young people of our nation, state, and communities, then our vision must reflect that belief. We cannot be sidetracked into issues that are not about education. Many would have the schools being all things to all people. We do not have the resources to accomplish all things. The way to send that message is to have a vision that focuses students, Board members, and the entire community on the task at hand – educating students.⁴²

GUIDING QUESTIONS

- How do you access data?
- What are the literacy performance levels for all students and subgroups?
- What are you monitoring to inform what needs adjusting?

Our Resources

Want to learn more about something we mentioned in this guide for school board leaders? Match the number in the text to our endnotes, below. All endnotes include the information you would need to locate the source.

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Photos: Chignik Lagoon, Chignik Lake, Kokhanok, Newhalen



Learning to Sort



Young Illustrators



Celebrating Families



Working Together



Learning to Sort



Fine Motor Fun



Preschool Enrollment

****Newly- Chignik Lagoon- 2**

- Chignik Lake- 4
- Kokhanok- 5
- Nondalton- 3
- Newhalen- 12
- Perryville- 3
- Port Alsworth- 2

- Port Heiden- Need Staff
- Igiugig- Need Staff
- Levelock- Need Staff

Early Learning Programs

Fully Grant Funded- Pre-Elementary Grantee

- Current to FY25 & 26 through the Alaska Department of Education & Early Development
- Intend to re-apply when the new grant cycle begins
- The Program Director will continue to seek future funding opportunities to continue supporting our early learning programs for years to come!

Program Open!

- Chignik Lagoon- 1st Day: Nov. 11th

Homeschool-PreK Resources

- If you know of a family seeking homeschool supports or resources for preschool children, please share my contact.
- akresl@lpsd.com
- [Outschool for LPSD](#) Students is available
- Shared Google Drive with at home activities
- Access to other online apps for early learning

Professional Development

- Monthly PLC- Strengthening Families
- Developing personalized professional development plans for each PreK Educator
- NW Pyramid Summit- Nov. 2024: High-quality inclusive EC classrooms, Centering equity in early learning, Effective coaching supports, Teacher toolkits for positive behaviors supports, Culture & family engagement
- Applications of Interest will be open for PreK educators to attend the Alaska Association for the Education of Young Children (AAEYC)- Feb. 20-22

Teaching Strategies- Checkpoint #1

- PreK Progress Monitoring Tool & Standards of Development: Due- Nov. 22
- Sharing data with families & creating individualized learning plans

Literacy Grants

Fully Grant Funded- CLSD Grantee

- Sunset- June 2025
- Looking forward to a new CLSD grant opportunity soon to open 2025! (Planning in progress to re-apply)
- Considerations: Bolster LPSD Mentor Program, Obtain an Updated Literacy Curriculum, Support for In-Person Professional Development, Design & Implement District-Wide Family Engagement
- Monthly Mentor Mtg- Dec. 4th: Collaborate on effective ways to support Mentees

Safer Communities & Stronger Connections Grant

- Newly Awarded- Dec. 2024!
- Supports LPSD Mentor & Mentee Program
- Provides site visits for on-the-ground support
- Mentors are supporting Mentees with the development of Place-Based Learning Opportunities for students.
- Some ideas: Traditions from Elders- canning, skin sewing, sewing Kuspuks

Learn & Grow- PreK



- Alaska's Quality Rating & Improvement System (QRIS)
- Pyramid Model Implementation**
- New monthly PLC focus (Jan.)
- Implementing best practices to support social & emotional development
- Creating high-quality learning environments to support learning, Explicitly teaching social/emotional skills, Fostering nurturing & responsive relationships with children and families.



Program Philosophy

The LPSD Early Learning Programs are designed to promote academic success by implementing developmentally-appropriate & culturally-responsive practices through integrated, play-based early learning opportunities, focused on whole-child development. We strive to grow self-directed learners, within inclusive & responsive early learning environments, who are grounded in their culture and contribute to their communities. We aim to nourish student growth & development through active engagement and investing in collaborative partnerships with families, while honoring family heritage and providing safe & nurturing early childhood learning environments.



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

Date: November 27, 2024

To: LPSD School Board

From: Kacy Lou Leyba

Regarding: November / December Student Services Report

While it has been a short span of time since our last report, so much has happened in the world of Student Services. The second week of November, Tanalian School hosted the Regional Volleyball tournament. It was great to connect with so many of our student athletes in person. Patty also visited PTA and did a phenomenal job of organizing an alumni panel during which current LPSD students had the opportunity to hear from LPSD graduates about their post-secondary journeys in the workforce, at trade schools, certificate programs, and at in-state and out-of-state universities. Eileen Lester from Newhalen (student athlete at Ottawa University), Daniel Wardell of Port Alsworth (private pilot currently pursuing his commercial rating in Florida), Devin Kosbruk from Perryville (studying refrigeration at AVTECH), Gwen Aaberg from Nondalton (studying aquaculture at UAS), and Angela Anelon of Iliamna (studying nursing at UAA) all joined us remotely and shared their experiences. Volleyball regionals also gave Patty and I an opportunity to begin meeting with freshmen, sophomores, and juniors about the Alaska Performance Scholarship to ensure that our students are aware of the new opportunities available to them, while also ensuring that we are in compliance with recently passed legislation.

The week after Regionals, Patty and I were able to attend the Alaska School Counselors' Association (AkSCA) Conference in Anchorage. I am excited to announce that Patty and Zach Stenson both won the prestigious AkSCA Counseling Advocate of the Year award this year for their exceptional work within BBRCTE and LPSD. It was so fun to get to watch Patty accept her award and to celebrate all of her hard work. (If you're interested in hearing what LPSD community members, alumni, current students, staff, and parents had to say about Patty in their nomination recommendations, I have a recording of the speeches from the awards ceremony that I would love to share!)

The days surrounding the conference have been filled with difficult conversations as our staff has walked alongside so many in our communities who have been impacted by loss and hardship over the past several weeks. We continue to meet with individual students for SEL, mental health check-ins, grief work, post-secondary planning, and more; it is astounding how many of those topics can weave together in a short half-hour conversation, small group, or lesson...

Many of these difficult conversations and moments of intervention with students this semester has helped to forge deeper partnerships with BBAHC & SCF Behavioral Health providers. Knowing who to call at each organization, for each site has been a work in progress for our team over the last several years and it has been sweet to begin to see the fruit of these many inquiries, as I now feel like I have made allies in both of these organizations across the district.

Similarly, we are continuing to partner with DEED and our area's public health nurse to press into topics such as trauma-engaged learning, threat assessment, and how to best talk to students of all ages about healthy relationships, violence prevention, and more. The work that we do is heavy, but I am so grateful to be a part of such an exceptional team as we carry the weight of our students' burdens and celebrate their successes everyday.

For the kids,
Kacy Lou Leyba

Your 2024 Alaska School Counseling Advocates of the Year!



We loved celebrating our Senior student athletes at Volleyball Regionals.

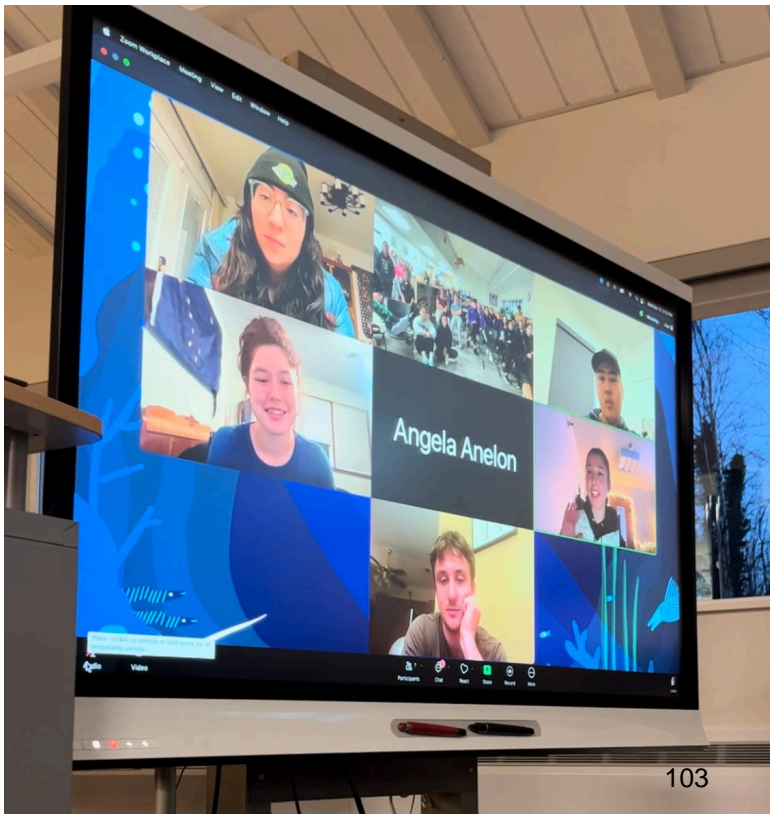


A few snapshots from the awards ceremony. Congratulations to the Nondalton Warriors and Levelock Vikings – your Mixed 3 champions – and the Tanalian Lynx – your Mixed 6 champions!





Thank you, Patty and LPSD Alumn for the amazing Post-Secondary Panel at Regionals as well!





Anticipated Classes for Intensive Week 3&4

3/23-3/29 & 3/30-4/5

Dillingham

- Vessel Services & Maintenance, Net Hanging (Week 3)
- VSM, Introduction to Outboard Systems (Week 3) 105

Naknek

- Education Course - 1wk. - **Invite Only** (Week 3)
- Information Technology - 1wk. - **Invite Only** (Week 3)

Anchorage

- Intro to Allied Health Careers (Week 3 & 4)
- Village Maintenance & Operations (Week 3 & 4)
- Aviation Maintenance Fundamentals: Building Blocks for A&P (Week 3 & 4)
- Path to the Skies: Private Pilot Ground School Exam Prep & Assessment - Invite Only (Week 3 & 4)
- Young Electrician, IBEW (1 wk.)
- Cosmetology (Week 3 & 4)
- Skiff Build - Invite Only (Week 4)
- Alaska Military Careers (Week 4)
- NIT Heavy Machinery (Week 4)

April 7-11, 2025: Ironworkers - **Invite Only**

Senior Guidance

- Have met with *all* seniors at least once so far this school year
- Continuing to work on mobile DMV coordination & logistics with BBNC & Newhalen School staff
- FAFSA is *LIVE!* Working on coordinating meetings with seniors to create FSA IDs to begin FAFSA process

Post Secondary Planning Series

- Zoom meetings with colleges, trade schools, training programs, etc. to help provide students with post secondary exposure opportunities
- Presenters so far 107
 - Fort Lewis College
 - University of Alaska Anchorage
 - University of Alaska Fairbanks
 - AVTEC
 - University of Alaska Southeast
- Future Presenters
 - Alaska Hospital & Healthcare Association's Career Quest - 12/10
 - University of Alaska Anchorage Aviation Program - 1/30
 - United States Army - TBD
 - NIT - TBD
 - Alaska Pacific University - TBD

Link to Alumni Panel

[2024 Alumni Panel](#)

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Alaska School Counseling Association's Advocate of the Year Award

Patty McCasland and Zach Stenson

Bristol Bay Region
Career & Technical
Education

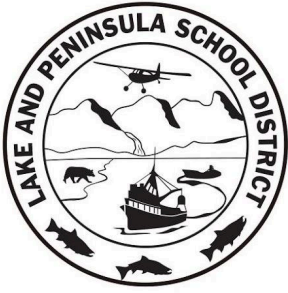


On November 22nd, Zach Stenson and Patty McCasland received AkSCA's Advocate of the Year Award in recognition of advocates who have initiated outstanding improvement in school counseling services, initiated new programs that impact the well-being of students, staff, and communities, and who are actively involved in their district's communities



Contact Info

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- pmccasland@bbrcte.org



THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



Date: November 27, 2024
To: LPSD School Board Members
From: Bill Cornell- Director of Personnel
Re: December Personnel Report

Being that it is the day before Thanksgiving as I write this, I wanted to start by expressing my gratitude for the amazing students, staff, and community members we get to work with on a daily basis. It often amazes me to think of the over 500 students, staff, and board members (328 students, 60+ certified staff, 70+ classified staff, seven board members, LSAC members, and multiple subs) who come together on a daily basis to learn and carry out the mission and vision of the Lake and Peninsula School District!

Spring Instructional Tutors and Student Teachers

We will be welcoming a large group of student teachers and tutors for the spring semester. Welcome to:

- Margaret Jewett- SUNY student teacher in Chignik Lagoon
- Connor Cook- SUNY Student teacher in Chignik Lake
- Reanna Reynolds- Kutztown student teacher in Chignik Lake
- Garrett Camelleri- Kutztown University student teacher in Igiugig
- Mataiya Bebbington- University of Montana student teacher in Nondalton
- Jared Wilcox- Cedarville University student teacher in Port Alsworth
- Nathan Felter- Student teacher in Port Alsworth
- Adam Pacana- Tutor in Port Heiden
- Seth Klossner- Tutor in Newhalen
- Gabrielle Quinn- Tutor in Nondalton

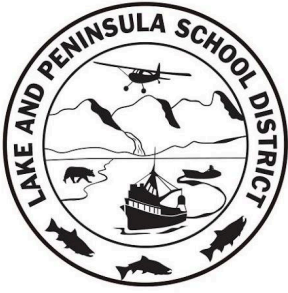
Considering that over 30% of our current certified staff are former student teachers, and/or tutors, I am hopeful that a number of these individuals will be staying on in certified roles in the year to come.

Thank you to our LPSD host teachers, and to universities for their continued partnership.

Recruitment/Staffing FY25:

We are currently fully staffed in our certified positions for the spring semester, but are still recruiting for two more tutors. Although I am hopeful to be able to fill our remaining tutor positions, what I am finding is that a number of tutor candidates are being hired on as full time teachers for the spring semester.

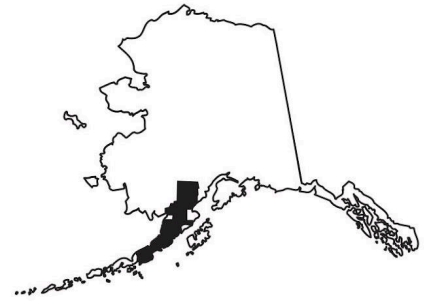
Chignik Bay • Chignik Lagoon • Egegik • Igiugig • Ivanof Bay • Kokhanok • Levelock • Newhalen
Nondalton • Chignik Lake • Perryville • Pilot Point • Port Alsworth • Port Heiden • Pedro Bay



THE LAKE AND PENINSULA SCHOOL DISTRICT

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

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



In addition to our Tutor position that is posted, we have an FY26 General Teacher posting that is active on our website, and on Alaska Teacher Placement. We are already reaching out and making connections with potential candidates for next school year in hopes of getting ahead of the curve with recruiting efforts.

We have registered for the Alaska Teachers and Personnel Anchorage Educator Expo Job Fair (scheduled for March 1, 2025), and the Pittsburgh Education Recruitment Consortium (PERC) job fair (scheduled for March 19, and will plan on attending alongside BBBSD). Attendance of PERC will be paired with visits to Kutztown University, Commonwealth University, and State University of New York.

Contract Adjustments:

FY 25 contracts, contract adjustments, and salary schedule movement are outlined on the Personnel Approval List. FY26 Teacher Contracts are also listed, but will not be issued until after January 1, 2025.

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

★ LPSD SHINING STARS, DECEMBER 2024 ★

NAME	LOCATION	REASON	NOMINATOR, POSITION
Colter Barnes	Kokhanok & Nondalton	He is always so positive, also asking great questions and is all around an amazing human! Always has everything in by timelines, all paperwork done before even asking for it. I am not there but I feel he is such an inspiration to his communities.	Dawna French, Payroll
Shakim Blackwell	Nondalton	I would like to recommend the lead teacher Shakim Blackwell in Nondalton for the Shining Star recognition. In my work as a statewide mentor I encounter exemplary educators across Alaska. LPSD is fortunate to have many! Shakim always displays a professional demeanor, offers a welcoming greeting and checks to see what visitors might need. Whether facilitating learning experiences for his students, coaching sports or robotics, or wiping down lunch tables, he models a positive attitude. He is observant and proactive. I have witnessed him problem solve situations to try to get to the best solution for all. Shakim willingly shares ideas and materials with other teachers, and makes himself available to lead professional development.	Lisa Meath, Alaska Statewide Mentor

EMPLOYMENT OF RETIRED TEACHERS

BP 4112.10

Note: Effective November 8, 2018, AS 14.20.136 authorizes school districts to hire retired teachers in cases of teacher shortages. Retired teachers hired under this statutory provision may elect to continue receiving TRS benefit payments during the period of reemployment. A contract for reemployment of a retired teacher hired under AS 14.20.136 may not be for more than 12 consecutive months. Under AS 14.20.020(g), a retired teacher may teach as a long-term substitute for not more than 165 consecutive days of a school term.

If the teacher retired under the defined benefit retirement system, the teacher must be retired for at least 60 days if 62 years of age or older, or at least six months if under 62 years of age, before reemployment. In addition, if the teacher is reemployed by the same district that employed the teacher upon retirement, the teacher must certify that there was no prearranged agreement with the school district to hire the teacher after retirement.

Prior to the hire of retired teachers under this statute, the school board must adopt a policy that permits the employment of retired teachers who are qualified to teach in those disciplines or specialties in which a shortage of teachers exists. The policy must describe the circumstances that constitute the shortage.

This optional policy may be utilized by districts desiring to hire retired teachers in cases of teacher shortages, as authorized by AS 14.20.136.

It is the policy of the Board that teacher vacancies be filled in a timely manner by qualified personnel. The District administration is authorized to employ retired teachers in accordance with AS 14.20.136 in cases of teacher shortages, and to notify the Administrator of the Teachers' Retirement System that it is hiring retired teachers pursuant to that statutory provision.

The hiring of retired teachers is authorized in those disciplines or specialties in which a shortage of teachers exists despite active recruitment efforts. A shortage is deemed to exist for those open positions that the administration has been unable to fill with qualified candidates, despite recruitment, public advertising for at least 10 business days, interviews, and the offering of positions to qualified candidates, if any.

(cf. 4111 Recruitment and Selection)

Legal Reference

ALASKA STATUTES

14.20.136 Employment of member of teachers' retirement system

14.25.043 Reemployment of retired members

14.20.165 Restoration of tenure rights

Adopted 12/2024

Note: Districts must have in place written standards to address the needs of students for whom mental health or substance abuse may be a contributing factor to noncompliance with the school disciplinary and safety program. AS 14.33.120(a)(6). In addition, districts receiving funds for prevention programs pursuant to the Drug-Free Schools and Community Act of 1986, as amended by the Every Student Succeeds Act, are required to have a policy on drug abuse prevention instruction and procedures for eliminating the sale or use of alcohol and other drugs. ESSA also requires that those districts inform and involve parents in violence and drug prevention efforts. Districts must make reasonable efforts to inform parents of the content of safe and drug-free school programs and activities other than classroom instruction. If a parent objects in writing, the district must withdraw the student from the program or activity. AS 14.30.360 encourages districts to provide K-12 health education, including alcohol and drug abuse education. The following sample policy may be revised as appropriate.

Note: Despite the passage of AS 17.38, effective February of 2015, which authorizes the use of marijuana under certain conditions, all use, possession and distribution of marijuana by those under 21 is illegal. In addition, as a recipient of federal funds, the district is obligated to maintain a drug-free workplace consistent with federal law, which prohibits the manufacture, distribution, possession and sale of marijuana for all individuals, regardless of age. For purposes of the district's policy and legal obligation, marijuana is prohibited.

(cf. E 4020 –Drug and Alcohol – Free Workplace Notice to Employees)

Because the use of alcohol and other drugs adversely affects a student's ability to achieve academic success, is physically and emotionally harmful, and has serious social and legal consequences, the School Board intends to keep district schools free of alcohol and prohibited drugs.

Alcohol, marijuana, and other controlled substances are prohibited for use or possession by students. The School Board desires that every effort be made to reduce the chances that our students will begin or continue the use of alcohol and other drugs. The Superintendent or designee shall develop a comprehensive prevention program that includes instruction, intervention, recovering student support, and enforcement/discipline. The Superintendent or designee shall clearly communicate to students, staff and parents/guardians all School Board policies, regulations, procedures and school rules related to this prevention program. Special efforts shall be made to ensure that these materials are understood by parents/guardians and students of limited literacy or limited English proficiency.

Note: Drug use by students is not limited to illegal drugs and can also include abuse of prescription drugs and over-the-counter medications. There is also a growing problem of youth using what are commonly referred to as designer or synthetic drugs. Designer or synthetic drugs come in various forms and may be a chemical compound, a plant-based substance, or a combination. Common names for these drugs include bath salts, K2, spice, salvia, and synthetic marijuana. These drugs have serious and dangerous effects. Synthetic marijuana is an illegal substance in Alaska. AS 11.71.040-.050, 11.71.160. The following optional language prohibits the possession, use, or distribution of "prohibited drugs," which includes all dangerous substances that pose a risk to district students.

Specifically, the Board prohibits the actual or attempted sale, distribution, use, or possession by a student of alcohol, prohibited drugs or inhalants, drug paraphernalia, substances that are designed to look or act like prohibited drugs or alcohol, or substances purported to be prohibited drugs or alcohol. Prohibited drugs are defined as:

1. Drugs that are illegal if possessed by those under 21, under any local, state, or federal law; or any drug that can be legally obtained but which has been obtained through illegal means.

2. Alternatives to illegal drugs such as designer or synthetic drugs, whether or not prohibited by law, which are purported to, designed to, or which do impair, restrict, or alter normal cognitive function when absorbed, ingested, injected, or inhaled.
3. Prescription drugs that are not legally obtained or prescribed, are not being used for the prescribed purpose, are being used in excess of the prescribed amount, are being used by other than the person to whom prescribed, or are being sold, traded or distributed.

Recognizing that keeping schools free of alcohol and other drugs is a concern common to the district and community, the School Board supports cooperation among schools, parents/guardians, law enforcement and other appropriate community organizations involved in preventing alcohol and drug abuse.

(cf. 1410 Interagency Cooperation for Student & Staff Safety)

Note: Districts are required to establish a citizen advisory committee in order to receive Public Law 99-570 funds. Additionally, AS 14.33.110 requires that the school disciplinary and safety program maintain community standards of school behavior that are developed by members of each school, including students, parents, teachers, school administrators, and other responsible persons.

To obtain the widest possible input and support for district policies and programs, the School Board shall appoint a districtwide school-community advisory committee to make recommendations related to the prevention of alcohol and other drug abuse. The committee should make its recommendations based on input from students, parents, teachers, school administrators, and community members. The School Board also encourages the use of site-level advisory groups in this area.

(cf. 1220 - Citizen Advisory Committees)

Opioid Overdose Protection

In accordance with AS 14.30.145, the Superintendent shall ensure that:

- 1) A person trained to administer an opioid overdose drug is on site when the main school building of each school in the school district is open to students or staff, including periods when the school building is open before and after school hours and during weekend activities; and during each school-sponsored event conducted on school grounds.
- 2) The main school building of each school in the school district has at least two doses of an opioid overdose drug available on site; and
- 3) At least one dose of an opioid overdose drug is available during a school-sponsored event conducted on school grounds.

Per AS 14.30.145, a school district, school, or individual is not liable for civil damages for an injury to another individual resulting from a failure to possess or maintain an opioid overdose drug as required by the statute.

Instruction

The district shall provide preventative instruction which helps students avoid the use of alcohol, marijuana, or other drugs and teaches students how to influence their peers to avoid and/or

discontinue the use of alcohol or drugs. Instruction shall be designed to answer students' questions related to alcohol and drugs.

The instructional programs will help students obtain and use current and accurate information, develop and maintain a positive self-concept, take positive actions to cope with stress, and use appropriate social and personal skills to resist involvement with alcohol and drugs.

The curriculum will be K-12, comprehensive and sequential in nature and suited to meet the needs of students at their respective grade levels. All instruction and related materials shall stress the concept that alcohol and prohibited drugs can be dangerous and should never be used when such use is illegal.

The School Board encourages staff to display attitudes and behaviors which make them positive role models for students with regard to alcohol, marijuana and other drugs. Staff should help students see themselves as responsible partners in efforts to maintain a safe, constructive school climate.

The School Board recognizes that children exposed to alcohol or other drugs prior to birth may have disabilities requiring special attention and modifications in the regular education program. The Superintendent or designee shall provide appropriate staff training in the needs of such students as required by law.

Note: AS 14.20.680 requires training for teachers, administrators, counselors and specialists on the needs of students with alcohol or drug-related disabilities, including medical and psychological characteristics, family issues, and specific educational needs.

(cf. 6142.2 - AIDS Instruction)

(cf. 6143 - Courses of Study)

(cf. 6159 - Individualized Education Program)

Intervention

The School Board recognizes that there are students on our campuses who use alcohol and other drugs and can benefit from intervention. The School Board supports intervention programs that include the involvement of students, parents/guardians and community agencies/organizations.

School personnel should be trained to identify symptoms which may indicate use of alcohol and other drugs. The Superintendent or designee shall identify responsibilities of staff in working with, intervening, and reporting students suspected of alcohol and other drug use.

Students and parents/guardians shall be informed about the signs of alcohol and other drug use and about appropriate agencies offering counseling.

Nonpunitive Self-Referral

The School Board strongly encourages any student who is using alcohol or drugs to discuss the matter with his/her parent/guardian or with any staff member. Students who self-disclose past use of alcohol or other drugs in order to seek help to quit using shall not be punished or disciplined for such past use. State and local extra-curricular activities eligibility rules may apply further conditions related to the admission of drug or alcohol use.

Enforcement/Discipline

The Superintendent or designee shall take appropriate action to eliminate possession, use or sale of alcohol and prohibited drugs and related paraphernalia on school grounds, at school events, or in any situation in which the school is responsible for the conduct and well-being of students. Students possessing, selling and/or using alcohol, marijuana or other drugs or related paraphernalia shall be subject to disciplinary procedures which may result in suspension or expulsion.

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

School authorities may search students and school properties for the possession of alcohol, marijuana and other drugs as long as such searches are conducted in accordance with law.

(cf. 5145.12 - Search and Seizure)

*Legal Reference:*ALASKA STATUTES

04.16.080 Sales or consumption at school events

14.20.680 Required alcohol and drug related disabilities training

14.30.145 Opioid overdose drugs

14.30.360 Curriculum (Health and Safety Education)

14.33.110-.140 Required school disciplinary and safety program

17.38.010-900 The regulation of marijuana

47.37.045 Community action against substance abuse grant fund

UNITED STATES CODE

Elementary and Secondary Education Act, 20 U.S.C. §§ 7116, 7163, as amended by the Every Student Succeeds Act, P.L. 114-95

Revised 12/2024

Adopted April 18, 2024

Community and Parental Involvement

Note: Title 20 of the United States code mandates that school districts receiving Impact Aid funds have a policy ensuring all parents and community members, including IRA and traditional councils, have the opportunity to submit their views and active consultation relating to the district's education and co-curricular programs. It is the law's intent to encourage the maximum participation by Alaska Natives in the planning and management of Alaska Native education programs.

Note: Under the Every Student Succeeds Act, "affected" school districts are required to consult with local tribes or tribal organizations prior to submitting a plan or application for federally covered education programs. Affected districts are those that either: 1) have 50% or more of its student enrollment made up of Alaska Native students; or 2) received an Indian education formula grant under Title VI in the previous year that exceeds \$40,000. Consultation must be done "in a manner and in such time that provides the opportunity for such appropriate officials from Indian tribes or tribal organizations to meaningfully and substantively contribute to plans under covered programs." Federal programs requiring consultation between tribes and affected school districts include:

- Title I, Part A (Improving Basic Programs Operated by State and Local Educational Agencies)
- Title I, Part C (Education of Migratory Children)
- Title I, Part D (Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-Risk)
- Title II, Part A (Supporting Effective Instruction)
- Title III, Part A (English Language Acquisition, Language Enhancement, and Academic Achievement Act)
- Title IV, Part A (Student Support and Academic Enrichment Grants)
- Title IV, Part B (21st Century Community Learning Centers)
- Title V, Part B, subpart 2 (Rural and Low-Income School Program)
- Title VI, Part A, subpart 1 (Indian Education Formula Grants to Local Educational Agencies)

The School Board recognizes that all parents and community members, including IRA and Traditional Councils, have a special interest in the education programs and co-curricular programs provided their children. To provide an opportunity for them to be meaningfully involved in the development, implementation, and evaluation of each school's educational and co-curricular program, all interested parties will mutually enter into Indian Policies and Procedures (IPP's), which are incorporated into and adopted as the policy of the School Board. The policies must be drafted in accord with 20 USC 7704 and 34 CFR 222.94. In addition, the following procedures will be used:

Note: Where "Advisory Committee" appears, the board may wish to specify/designate what body will be responsible for implementing this policy based on the needs of your district.

1. At a meeting of a School Board Advisory Committee called for that specific purpose, the Principal/Head Teacher will present a detailed description of that school's education program including curriculum (course description, scope and sequence) and program evaluation procedures as well as the co-curricular program provided. At least two weeks prior to that meeting public notice will be given through newspapers, public posting, and radio announcements, where appropriate, stating the agenda and purpose of the meeting. To further insure community involvement a written invitation will be sent to the IRA and/or Traditional Council.

2. During the planning and development of local education programs all parents and community members including IRA and Traditional Councils, will be actively consulted in the following manner:
 - a. At each Advisory Committee meeting where program applications for financial assistance are reviewed all members of the public will be given an opportunity to present their views.
 - b. All members of the public will have an opportunity to present their overall views on the educational program and its operation.
 - c. All members of the public will have an opportunity to make recommendations concerning the needs of their children.
 - d. All members of the public will be given the opportunity to comment on the way in which they can assist their children in realizing the benefits to be derived from the educational program.

(cf. 6020 - Parent Involvement)

Nondiscrimination

The School District certifies that all children participate in the school program on an equal basis regardless of age, sex, race, creed, color, national origin, or ethnic background and shall not be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any education program or activity of the district consistent with Title IX of the Education amendments of 1972 and Title VI of the Civil Rights Act of 1964.

(cf. 0410 - Nondiscrimination in District Programs and Activities)

Educational Program

Note: Under the Every Student Succeeds Act, the government is dedicated to the development of curriculum materials that reflect the cultural diversity of Alaska Natives, instructional programs that make use of Native Alaskan languages, and programs and materials designed to address the needs of rural Alaska schools. This includes supporting the unique educational needs of rural school children by incorporating qualified Alaska Native elders and seniors.

The primary purpose of the educational program is to provide experiences by which individuals will learn within the context of their needs as well as the broader needs for which the district shares a responsibility. Under this assumption, the school is viewed as a link between the individual and learning resources and experiences available to meet both short and long range needs. To encourage the strongest and most viable linkage, the School Board recommends:

1. A program which is individualized to the maximum extent and which provides as many options as possible within educational goals statement previously made.

2. An organization plan by grade level or function which considers local expectations and efficiency of operation rather than an arbitrary pattern of organization. Individualization of program for students and optimum staff utilization demands an organizational plan based upon statement performance, skill grouping, and activity grouping rather than a rigid grouping by age, sex, or other non-educational basis.
3. A staff utilization procedure which establishes specific personnel needs based upon the programs requirements. All persons, directly or indirectly affect the school operation. Certificated, classified and resource personnel, as well as students in certain circumstances, are considered in developing procedures for staff utilization.
4. A guidance and individual program planning effort which assures the widest choice of alternatives to individual students over their period of formal education. Emphasis will be upon bringing the student in direct contact with those educational experiences and resources which best meet short or long range needs.
5. An assessment program which uses both subjective and objective measures in determining student performance and the effectiveness of the school program in achieving learning objectives. This program is an integral part of the guidance function and requires both the involvement and understanding of students and parents in its development.
6. A wide range of learning materials and techniques which will meet the needs of students and of those responsible for instructional or learning activities. Special consideration must be given to unique cultural and language requirements. Audio and video materials, as well as print materials, are particularly important to the concepts- of individualization and maximum learning options.
7. A program for bringing students, schools and communities together in various educational, cultural, and recreational activities. The Alaska High School Activities Association (AHSAA) is recognized as the authority for all high school interscholastic activities. The district accepts as binding all AHSAA rules and regulations for membership and competition. All activities will be made available to students on a nondiscriminatory basis.
8. Maximum use of community resources as an integral part of the curriculum. Budgetary and administrative procedures should promote this utilization with standards established at the district and community level.
9. A continuous program of curriculum development at the community and district level. In this way the program will remain dynamic from both a content and organizational standpoint. Innovative or pilot efforts should be encouraged within whatever constraints must be applied to afford protection of students from potentially harmful experimentation.

10. That in those areas which may be viewed as controversial, instructional procedures will be confined to a body of factual information with acceptance or interpretation left to the student. Religion is recognized as an important historic element but specific religion responsibility rests with the home and church. The Advisory Committee and parents should play a major role in determining how controversial issues will be handled BEFORE SPECIFIC CONTROVERSIES OR ISSUES ARISE. Areas often found as the source of controversy are sex education, alcohol, and drug education.
11. Special programs, such as Title 1, Migrant Education, and Indian Education be designed, implemented and evaluated with input from parents and teachers of involved students. Specific activities may include but are not limited to:
 - a. Notifying each child's parents and teachers in a timely manner that the child has been selected to participate in the program.
 - b. Informing parents and teachers of specific objective of the program.
 - c. Establishment of parent-teacher conferences.
 - e. Providing materials, suggestions and training to enable parents to promote education at home.
 - f. Providing timely information concerning the program's plans and evaluations.
 - g. Soliciting parents and teacher suggestions in planning and operating the program.
 - h. Facilitating volunteer or paid participation by parents in school activities.
 - i. Establishing parent advisory committees.

Legal Reference:

UNITED STATES CODE

*20 USC §§ 7541-7546, Alaska Native Educational Equity, Support, and Assistance Act
20 USC § 7704 Policies and procedures relating to children residing on Indian Lands*

CODE OF FEDERAL REGULATIONS

34 CFR 222.94

Revised 12/2024

SCHOOL DISTRICT REPORT CARD

AR 0510(a)

Note: Pursuant to AS 14.03.120 and 4 AAC 06.895, the "School District Report Card to the Public" must include the items specifically enumerated therein. Each school shall disseminate its report to parents not later than 30 days after the department has made all necessary data available to districts.

Annually, the principal or designee shall prepare a report on their school's performance and the performance of the school's students. The report shall be presented to parents, students, and community members at a public meeting and forwarded to the Superintendent. By October 31 of each year, the Superintendent or designee shall provide to the Department of Education and Early Development, and make available to the public, a report on the performance of district schools and students.

The school and district reports shall be made on forms prescribed by the Department of Education and Early Development and shall include the required disclosures set forth in AS 14.03.120 and 4 AAC 06.895.

Note: The district may establish regulations to require that additional information be included in reports and may specify other conditions for issuing school report cards.

Revised 12/2024

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2024

LAKE AND PENINSULA SCHOOL DISTRICT

Letter to the Governing Board

Year Ended June 30, 2024

October 23, 2024

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, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and the State of Alaska Audit Guide and Compliance Supplement for State Single Audits, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 19, 2024. 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 2024. We noted no transactions entered into by Lake and Peninsula School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

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

All Opinion Units:

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

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

Government-Wide Opinion Unit:

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

Management's estimates of the District's proportionate share of the collective net pension 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. We noted no such misstatements.

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 October 23, 2024.

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

We were engaged to report on the Supplementary Information, which includes Major Governmental 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,

Altman, Rogers & Co.

Anchorage, Alaska
October 23, 2024

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
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2024

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
(With Independent Auditor's Report Thereon)

Year Ended June 30, 2024

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, 2024, 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, 2024, and the respective changes in financial position, and, where applicable, cashflows thereof 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 Schedule, Schedules of the District's Proportionate Share of Net Pension and OPEB Liabilities and Assets, District's Schedules of Contributions for the Public Employees' Retirement System and Teachers' Retirement System, and Notes to the Required Supplementary Information on pages 44-56 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information listed in the Table of Contents as "Supplementary Information", which includes: Major Governmental Funds: Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (where applicable); School Operating Fund and Capital Projects Fund; Other Governmental Funds: Combining Balance Sheet and Combining Statement of Revenues Expenditures and Changes in Fund Balances; Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds; Schedule of Compliance - AS 14.17.505; the Schedule of Expenditures of Federal Awards and related notes, as required by Title 2 U.S. *Code of Federal Regulations* 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.137

Members of the School Board
Lake and Peninsula School District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2024, 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
October 23, 2024

LAKE AND PENINSULA SCHOOL DISTRICT

Statement of Net Position

June 30, 2024

<u>Assets and Deferred Outflows of Resources</u>	<u>Governmental Activities</u>
Current assets:	
Cash and cash equivalents	\$ 137,861
Accounts receivable	1,143,879
Inventory	130,683
Prepaid items	51,259
Total current assets	<u>1,463,682</u>
Long-term assets:	
Restricted investments	251,089
Assets to be contributed to Lake and Peninsula Borough	105,473
Capital assets	2,727,148
Accumulated depreciation	(1,821,305)
Net OPEB assets	4,456,129
Total long-term assets	<u>5,718,534</u>
Deferred outflows of resources -	
Pension and OPEB deferrals	<u>1,170,794</u>
Total assets and deferred outflows of resources	<u>8,353,010</u>
<u>Liabilities, Deferred Inflows of Resources and Net Position</u>	
Current liabilities:	
Accounts payable	170,159
Accrued health claims	276,241
Accrued payroll liabilities	382,188
Unearned revenue	42,566
Current portion of lease liabilities	74,251
Total current liabilities	<u>945,405</u>
Long-term liabilities:	
Net pension liabilities	8,122,466
Lease liabilities, net of current portion	32,048
Total long-term liabilities	<u>8,154,514</u>
Deferred inflows of resources -	
Pension and OPEB deferrals	<u>256,211</u>
Total liabilities and deferred inflows of resources	<u>9,356,130</u>
Net position:	
Net investment in capital assets	799,544
Restricted:	
Assets to be contributed	105,473
Scholarships	251,089
Student, community, housing, scholarship	257,124
Unrestricted	(2,416,350)
Total net position	<u>(1,003,120)</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 8,353,010</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, 2024

	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	\$ 6,866,849	-	2,977,437	-	(3,889,412)
Special education instruction	1,131,237	-	103,664	-	(1,027,573)
Special education support services - students	349,964	-	54,658	-	(295,306)
Support services - students	106,800	-	63,013	-	(43,787)
Support services - instruction	4,038,998	-	810,944	-	(3,228,054)
School administration	960,071	-	38,998	-	(921,073)
School administration support services	100,937	-	274	-	(100,663)
District administration	470,002	-	22,241	-	(447,761)
District administration support services	878,182	-	119,494	-	(758,688)
Operations and maintenance of plant	3,048,993	216,838	20,095	28,494	(2,783,566)
Student activities	733,685	-	176,914	-	(556,771)
Student transportation services	133,329	-	121,497	-	(11,832)
Food services	659,033	21,493	318,443	-	(319,097)
Total governmental activities	\$ 19,478,080	238,331	4,827,672	28,494	(14,383,583)
General revenues and transfers:					
Unrestricted Borough appropriation					2,222,707
Unrestricted investment and interest earnings					23,803
E-rate					2,226,425
Grants not restricted to specific programs					10,709,806
Other local revenue					686,907
Total general revenues and transfers					15,869,648
Change in net position					1,486,065
Net position, beginning of year					(2,489,185)
Net position, end of year					\$ (1,003,120)

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

LAKE AND PENINSULA SCHOOL DISTRICT

Balance Sheet - Governmental Funds

June 30, 2024

	School Operating Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 132,739	-	-	132,739
Accounts receivable	114,772	-	1,029,107	1,143,879
Due from other funds	1,023,154	170,869	411,752	1,605,775
Inventory	102,319	-	28,364	130,683
Prepaid items	26,259	-	25,000	51,259
Restricted investments	251,089	-	-	251,089
Total assets	<u>1,650,332</u>	<u>170,869</u>	<u>1,494,223</u>	<u>3,315,424</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Accounts payable	153,910	-	16,249	170,159
Accrued payroll liabilities	382,188	-	-	382,188
Unearned revenue	-	-	42,566	42,566
Due to other funds	582,621	-	1,023,154	1,605,775
Total liabilities	<u>1,118,719</u>	<u>-</u>	<u>1,081,969</u>	<u>2,200,688</u>
Fund Balances:				
Non-spendable:				
Inventory	102,319	-	28,364	130,683
Prepaid items	26,259	-	25,000	51,259
Restricted:				
Scholarships	251,089	-	-	251,089
Student, community, housing, scholarship	-	-	257,124	257,124
Committed:				
Student transportation	-	-	101,660	101,660
Food service	-	-	106	106
Capital grant match and other purposes	-	170,869	-	170,869
Assigned - encumbrances	191,393	-	-	191,393
Unassigned	(39,447)	-	-	(39,447)
Total fund balances	<u>531,613</u>	<u>170,869</u>	<u>412,254</u>	<u>1,114,736</u>
Total liabilities and fund balances	<u>\$ 1,650,332</u>	<u>170,869</u>	<u>1,494,223</u>	<u>3,315,424</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, 2024

Amount reported as fund balances on the governmental funds balance sheet		\$	1,114,736
Amounts reported for governmental activities in the Statement of Net Position are different because:			
Certain changes in the net pension liability and OPEB assets are deferred and amortized over time, rather than recognized immediately.			
Deferred outflows of resources related to pension/OPEB plans			
PERS	\$	556,799	
TRS		<u>613,995</u>	1,170,794
Deferred inflows of resources related to pension/OPEB plans:			
PERS		(129,665)	
TRS		<u>(126,546)</u>	(256,211)
Long-term liabilities and assets do not provide current financial resources or use current financial resources and are not reported in the funds.			
Proportionate share of the collective net OPEB assets:			
PERS		1,850,998	
TRS		<u>2,605,131</u>	4,456,129
Proportionate share of the collective net pension liabilities:			
PERS		(3,976,253)	
TRS		<u>(4,146,213)</u>	(8,122,466)
Capital assets, net of accumulated depreciation and amortization			905,843
Assets to be contributed are used in governmental activities and are not financial resources and are not reported in the funds.			105,473
Lease liabilities			(106,299)
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.			<u>(271,119)</u>
Net position of governmental activities		\$	<u><u>(1,003,120)</u></u>

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

LAKE AND PENINSULA SCHOOL DISTRICT

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

Year Ended June 30, 2024

	School Operating Fund	Student, Community, Housing, and Scholarship Special Revenue Fund (Formerly Major)	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Local sources:					
Charges for services	\$ 216,838		-	21,493	238,331
Earnings on investments	23,803		-	-	23,803
E-rate revenue	2,226,425		-	-	2,226,425
Other	686,907		-	296,606	983,513
Intergovernmental:					
Lake and Peninsula Borough	2,222,707		-	-	2,222,707
State of Alaska	9,519,339		-	299,614	9,818,953
Federal sources	1,775,934		28,494	3,795,073	5,599,501
Total revenues	<u>16,671,953</u>		<u>28,494</u>	<u>4,412,786</u>	<u>21,113,233</u>
Expenditures:					
Current:					
Instruction	5,131,464		-	2,715,059	7,846,523
Special education instruction	1,138,360		-	7,531	1,145,891
Special education support services - students	246,090		-	112,191	358,281
Support services - students	48,384		-	60,107	108,491
Support services - instruction	3,280,669		-	761,634	4,042,303
School administration	990,635		-	-	990,635
School administration support services	94,679		-	-	94,679
District administration	475,065		-	-	475,065
District administration support services	765,256		-	107,110	872,366
Operations and maintenance of plant	2,804,034		-	125	2,804,159
Student activities	564,428		-	173,491	737,919
Student transportation - to and from school	-		-	133,329	133,329
Food services	-		-	659,033	659,033
Debt service	83,439		-	11,241	94,680
Construction and facilities acquisition	-		44,513	5,788	50,301
Total expenditures	<u>15,622,503</u>		<u>44,513</u>	<u>4,746,639</u>	<u>20,413,655</u>
Excess (deficiency) of revenues over expenditures	1,049,450		(16,019)	(333,853)	699,578
Other financing sources (uses):					
Transfers in	-		-	483,000	483,000
Transfers out	(483,000)		-	-	(483,000)
Total other financing sources (uses)	<u>(483,000)</u>		<u>-</u>	<u>483,000</u>	<u>-</u>
Net change in fund balances	566,450		(16,019)	149,147	699,578
Fund balances, beginning of year, as previously reported	<u>(34,837)</u>	<u>260,048</u>	<u>186,888</u>	<u>3,059</u>	<u>415,158</u>
Change with financial reporting entity (major to nonmajor fund)	-	(260,048)	-	260,048	-
Fund balances, beginning of year, as adjusted	<u>(34,837)</u>		<u>186,888</u>	<u>263,107</u>	<u>415,158</u>
Fund balances, end of year	<u>\$ 531,613</u>		<u>170,869</u>	<u>412,254</u>	<u>1,114,736</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, 2024

Net change in fund balance - total governmental funds \$ 699,578

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	\$ (138,372)	
TRS	<u>166,943</u>	28,571

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	9,781	
TRS	<u>98,107</u>	107,888

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:

Principal payments on leases		86,991
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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 and amortization in the current period:

Capital outlay	286,118	
Depreciation and amortization expense	<u>(258,550)</u>	27,568

An internal service fund is used by management to charge the cost of health insurance to individual funds. The net income of this activity is reported in the governmental activity.

	<u>535,469</u>
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Change in net position of governmental activities	\$ <u><u>1,486,065</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, 2024

Assets

Cash and cash equivalents	\$ <u>5,122</u>
---------------------------	-----------------

Liabilities and Net Position

Liabilities -	
Health claims payable	<u>276,241</u>
Net position - unrestricted	<u>(271,119)</u>
Total liabilities and net position	\$ <u>5,122</u>

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

LAKE AND PENINSULA SCHOOL DISTRICT

Health Insurance Internal Service Fund

Statement of Revenues, Expenses and Changes in Net Position

Year Ended June 30, 2024

Operating revenues - local sources - Interfund insurance charges	\$ <u>5,640,077</u>
Operating expenses - Insurance claims and administration	<u>5,104,608</u>
Change in net position	535,469
Net position (deficit), beginning of year	<u>(806,588)</u>
Net position (deficit), end of year	\$ <u><u>(271,119)</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, 2024

Cash flows provided (used) by operating activities:	
Receipts for interfund services provided	\$ 5,640,077
Payments for insurance claims and administration	<u>(5,481,716)</u>
Net cash flows provided (used) by operating activities	<u>158,361</u>
Cash and cash equivalents (overdraft), beginning of year	<u>(153,239)</u>
Cash and cash equivalents, end of year	\$ <u><u>5,122</u></u>
Reconciliation of income from operations to net cash provided (used) by operating activities:	
Operating income	535,469
Changes in assets and liabilities that provided (used) cash:	
(Decrease) in claims payable	<u>(377,108)</u>
Net cash flows provided by operating activities	\$ <u><u>158,361</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, 2024

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, 2024.

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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

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

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

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

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

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

The District reports the following major governmental funds:

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

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

Additionally, the District reports the following fund types:

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

Proprietary Fund. 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, and 3) charges for services. 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. Investments are reported at fair value, as determined by quoted market prices. 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."

3. Inventory and Prepaid Items

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

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

4. Capital Assets

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

The Borough owns all land, school buildings and improvements 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 vehicles 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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.

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 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, 2024, 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, 2024, the District's governmental funds reported restricted investments of \$251,089. These investments represent certificates of deposit with original maturities greater than three months. The investments are restricted for scholarships. The certificates of deposit are measured at amortized cost. The District also had cash and cash equivalents of \$132,739. The Health Insurance Internal Service Fund reported a cash balance of \$5,122.

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	Other Governmental Funds	Total
Receivables:				
Grants	\$	-	1,029,107	1,029,107
Local sources		114,772	-	114,772
Total	\$	114,772	1,029,107	1,143,879

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

C. Capital Assets

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

The following is a summary of changes in capital assets for the year ended June 30, 2024:

	Balance June 30, 2023	<u>Additions</u>	<u>Deletions</u>	Balance June 30, 2024
Capital assets being depreciated/amortized:				
Equipment	\$ 1,041,019	235,817	(6,490)	1,270,346
Vehicles	1,208,727	-	(22,998)	1,185,729
Right-to-use assets	271,073	-	-	271,073
Total capital assets being Depreciated/amortized	<u>2,520,819</u>	<u>235,817</u>	<u>(29,488)</u>	<u>2,727,148</u>
Less accumulated depreciation/amortization for:				
Equipment	893,993	47,364	(6,490)	934,867
Vehicles	596,246	141,226	(22,998)	714,474
Right-to-use assets	102,004	69,960	-	171,964
Total accumulated depreciation/amortization	<u>1,592,243</u>	<u>258,550</u>	<u>(29,488)</u>	<u>1,821,305</u>
 Total net capital assets	 \$ <u>928,576</u>	 <u>(22,733)</u>	 <u>-</u>	 <u>905,843</u>

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

Governmental activities:	
Instruction	\$ 40,090
Special education instruction	1,199
Operation and maintenance of plant	<u>217,261</u>
Total depreciation and amortization expense	<u>\$ 258,550</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

D. Assets to be Contributed

The following are a summary of changes in assets to be contributed for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Deletions	Transfer	Balance June 30, 2024
Construction in progress	\$ 55,172	50,301	-	-	105,473

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

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 \$94,680 for the year ended June 30, 2024. 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, 2024 was \$106,299. The accumulated amortization at June 30, 2024 was \$171,964.

The future principal and interest lease payments as of June 30, 2024, were as follows:

Fiscal Year	Principal	Interest	Total
2025	\$ 74,251	3,629	77,880
2026	32,048	402	32,450
Total	\$ 106,299	4,031	110,330

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, 2024:

	Balances July 1, 2023	Additions	Deletions	Balances June 30, 2024	Amounts Due In One Year
Leases liabilities	\$ 193,290	-	(86,991)	106,299	74,251

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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, 2024 were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ 1,023,154
Capital Projects Fund	School Operating Fund	170,869
Other Governmental Funds	School Operating Fund	411,752
		<u>\$ 1,605,775</u>

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

<u>Transfers Out</u>	<u>Transfer In</u>	<u>Amount</u>
School Operating Fund	Other Governmental Funds	\$ <u>483,000</u>

The School Operating Fund transferred \$483,000 to Other Governmental Funds 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, 2024. 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 (ARMB). The benefit and contribution provisions are established by State law and may be amended only by the State legislature. The Administrator of the Plan is the Commissioner of Administration or the Commissioner’s designee.

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

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

Plan Name	Type of Plan
Defined Benefit Pension Plan (DB)	Cost-sharing, Defined Benefit Pension
Defined Contribution Pension Plan (DC)	Defined Contribution Pension
Defined Benefit Other Postemployment Benefits (OPEB):	
Occupational Death and Disability Plan	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

Plan Memberships

The table below includes the plan membership counts from the separately issued financial statements for the various plans:

	PERS	TRS
Retired plan members or beneficiaries		
currently receiving benefits	36,951	13,484
Inactive plan members entitled to but		
not yet receiving benefits	4,781	773
Inactive plan members not entitled to benefits	9,961	1,559
Active plan members	8,557	2,897
Total plan memberships	60,250	18,713

Other Postemployment Benefit Plans (OPEB)

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, 2024, employer contributions were 0.00% for PERS and 0.00% for TRS.

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, 2024, the employer contribution rates were 0.30% for PERS and 0.08% 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, 2024, employer contributions were 1.01% for PERS and 0.82% for TRS.

Health Reimbursement Arrangement Plan (HRA)

The Health Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3.00% 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, 2023 for PERS and TRS for the DB Pension Plan were 7.56% and 7.52%, the ARHCT Plan were 7.64% and 7.64%, the ODD Plan were 7.71% and 7.62%, and the RMP were 7.71% and 7.62%, 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 2.82%):

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Domestic Equity	6.17%
Global Equity (ex-U.S.)	6.55%
Aggregate Bonds	1.63%
Real Assets	4.87%
Private Equity	11.57%
Cash Equivalents	0.49%

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%. 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 4.13% as of June 30, 2023.

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 22.00% 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 2040. 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 fiscal year 2024 are as follows:

	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
PERS:			
Pension	22.00%	25.10%	3.10%
OPEB	0.00%	0.00%	0.00%
Total PERS contribution rates	<u>22.00%</u>	<u>25.10%</u>	<u>3.10%</u>
TRS:			
Pension	12.56%	25.52%	12.96%
OPEB	0.00%	0.00%	0.00%
Total TRS contribution rates	<u>12.56%</u>	<u>25.52%</u>	<u>12.96%</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, 2023 (measurement period) the past service rate for PERS and TRS is 16.33%.

Actuarial Assumptions: The total pension and OPEB liabilities on June 30, 2023 (latest available) were determined by an actuarial valuation as of June 30, 2022 which was rolled forward to the measurement date June 30, 2023. These actuarial assumptions were based on the results of an actuarial experience study for the period from July 1, 2017 to June 30, 2021.

Inflation	2.50% per year.
Salary Increases	Increases range from 2.85% to 8.50% 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-2010, projected with MP-2021 generational improvement.
Healthcare cost trend rates	Pre-65 medical: 6.7% grading down to 4.5% Post-65 medical: 5.5% grading down to 4.5% Rx/EGWP: 7.2% grading down to 4.5%. Ultimate trend rates reached in FY2050.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The actuarial assumptions used in the June 30, 2022 actuarial valuation are the same as those used in the June 30, 2021 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 Employees' Retirement System (PERS) – Defined Benefit Plan (DB)

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

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

The PERS defined benefit plan 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%, 7.50% for peace officers and firefighters, and 9.60% for certain school district employees.

Employer contributions for the year ended June 30, 2024 were:

Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$ <u>327,438</u>	<u>25,981</u>	<u>353,419</u>

Public Employees’ Retirement Plans

For the year ended June 30, 2024 the State of Alaska contributed \$66,178 (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 \$44,375 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, 2024, 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	\$	3,976,253
State's proportionate share of the net pension liability		<u>1,323,220</u>
Total	\$	<u>5,299,473</u>
		<u>OPEB</u>
District's proportionate share of the ARHCT OPEB (asset)	\$	(1,760,287)
State's proportionate share of the ARHCT OPEB (asset)		<u>(594,205)</u>
Total	\$	<u>(2,354,492)</u>
District's proportionate share of the ODD OPEB (asset)	\$	<u>(43,113)</u>
District's proportionate share of the RMP OPEB (asset)	\$	<u>(47,598)</u>
Total District's share of net pension and OPEB liabilities and assets	\$	<u>2,125,255</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023 and adjusted to reflect updated assumptions. The District's proportion of the net pension and OPEB assets were based on the present value of contributions for the fiscal years ending 2024 to 2039, as determined by projections based on the June 30, 2022 valuation.

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

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
	Measurement	Measurement	
Pension	0.07668%	0.06524%	0.01144%
OPEB:			
ARHCT	0.07650%	0.06500%	0.01150%
ODD	0.08404%	0.07080%	0.01324%
RMP	0.10024%	0.08383%	0.01641%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Based on the measurement date of June 30, 2023, the District recognized pension and OPEB expense (benefit) of \$1,078,069 and (\$538,952), respectively, for the year ended June 30, 2024. At June 30, 2024 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	103,786	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	327,438	-
Total	\$ <u>431,224</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 3,655	-
Changes of assumptions	-	(32,393)
Net difference between projected and actual earnings on OPEB plan investments	80,120	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	(36,642)
District contributions subsequent to the measurement date	-	-
Total	\$ <u>83,775</u>	<u>(69,035)</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	\$ -	(12,114)
Changes of assumptions	-	(179)
Net difference between projected and actual earnings on OPEB plan investments	995	-
Changes in proportion and differences between District contributions and proportionate share of contributions	3,433	(5,008)
District contributions subsequent to the measurement date	<u>5,949</u>	<u>-</u>
Total	<u>\$ 10,377</u>	<u>(17,301)</u>
	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,451	(1,536)
Changes of assumptions	5,118	(38,706)
Net difference between projected and actual earnings on OPEB plan investments	3,989	-
Changes in proportion and differences between District contributions and proportionate share of contributions	833	(3,087)
District contributions subsequent to the measurement date	<u>20,032</u>	<u>-</u>
Total	<u>\$ 31,423</u>	<u>(43,329)</u>

\$327,438 and \$25,981 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, 2024 (measurement date), 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 (benefit) as follows:

Year Ended June 30,		OPEB Pension	OPEB ARHCT	OPEB ODD	OPEB RMP
2024	\$	(39,363)	(100,235)	(2,660)	(6,557)
2025		(87,056)	(72,373)	(2,858)	(7,325)
2026		235,516	192,253	(1,057)	(638)
2027		(5,311)	(4,905)	(2,302)	(7,388)
2028		-	-	(1,864)	(5,425)
Thereafter		-	-	(2,132)	(4,605)
Total	\$	<u>103,786</u>	<u>14,740</u>	<u>(12,873)</u>	<u>(31,938)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2024, the District recognized \$494,800 and (\$142,830) 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 (asset)	\$ 5,338,108	3,976,253	2,825,887
Net OPEB ARHCT liability (asset)	\$ (1,170,051)	(1,760,287)	(2,256,118)
Net OPEB ODD liability (asset)	\$ (40,509)	(43,113)	(45,140)
Net OPEB RMP liability (asset)	\$ (1,654)	(47,598)	(82,696)

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 liability (asset)	\$ (2,312,833)	(1,760,287)	(1,102,355)
Net OPEB RMP liability (asset)	\$ (87,406)	(47,598)	5,872

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 5.00% of employees' eligible compensation. Additionally, employers are required to contribute to OPEB (DB): 1.01% for the retiree medical plan (DB), 0.30% 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 22.00% 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

Members become vested in employers' contributions as follows:

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

The District contributed \$186,459 for the year ended June 30, 2024, which included forfeitures of \$2,066 which have been applied as employer 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 57 employers participating in TRS, including 53 school districts. TRS provides retirement benefits, disability and death benefits, and post-employment healthcare to plan members and beneficiaries. The system is governed by the Alaska Retirement Management Board (ARMB). 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.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

Employer contributions for the year ended June 30, 2024, were:

	Pensions (DB)	Other Post-Employment Benefits (DB)	Total
\$	<u>192,417</u>	<u>31,002</u>	<u>223,419</u>

Teachers' Retirement Plans

For the year ended June 30, 2024 the State of Alaska contributed \$519,289 (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 \$392,004 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, 2024, 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:	Pension
District's proportionate share of the net pension liability	\$ 4,146,213
State's proportionate share of the net pension liability	<u>6,549,143</u>
Total	\$ <u>10,695,356</u>
	OPEB
District's proportionate share of the ARHCT OPEB (asset)	\$ (2,448,341)
State's proportionate share of the ARHCT OPEB (asset)	<u>(3,697,123)</u>
Total	\$ <u>(6,145,464)</u>
District's proportionate share of the ODD OPEB (asset)	\$ <u>(37,297)</u>
District's proportionate share of the RMP OPEB (asset)	\$ <u>(119,493)</u>
Total District's share of net pension and OPEB liabilities and (assets)	\$ <u>1,541,082</u>

The net pension and OPEB liabilities and assets were determined by an actuarial valuation as of June 30, 2022, rolled forward to the measurement date of June 30, 2023 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 the fiscal years ending 2024 to 2039, as determined by projections based on the June 30, 2022 valuation.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

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

	June 30, 2023 Measurement	June 30, 2022 Measurement	Change
Pension	0.23579%	0.24820%	(0.01241%)
OPEB:			
ARHCT	0.24226%	0.25312%	(0.01086%)
ODD	0.53905%	0.83067%	(0.29162%)
RMP	0.53945%	0.82906%	(0.28961%)

Based on the measurement date of June 30, 2023, the District recognized pension and OPEB expense (benefit) of \$998,893 and (\$694,459), respectively, for the year ended June 30, 2024. At June 30, 2024 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	170,008	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
District contributions subsequent to the measurement date	192,417	-
Total	<u>\$ 362,425</u>	<u>-</u>
	OPEB ARHCT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 6,745	-
Changes of assumptions	-	(38,717)
Net difference between projected and actual earnings on OPEB plan investments	101,009	-
Changes in proportion and differences between District contributions and proportionate share of contributions	16,678	-
District contributions subsequent to the measurement date	-	-
Total	<u>\$ 124,432</u>	<u>(38,717)</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

	OPEB ODD	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	(5,973)
Changes of assumptions	-	(74)
Net difference between projected and actual earnings on OPEB plan investments	653	-
Changes in proportion and differences between District contributions and proportionate share of contributions	19,656	(8,311)
District contributions subsequent to the measurement date	<u>2,756</u>	<u>-</u>
Total	<u>\$ 23,065</u>	<u>(14,358)</u>

	OPEB RMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 20,741	(4,149)
Changes of assumptions	4,999	(57,665)
Net difference between projected and actual earnings on OPEB plan investments	6,794	-
Changes in proportion and differences between District contributions and proportionate share of contributions	43,293	(11,657)
District contributions subsequent to the measurement date	<u>28,246</u>	<u>-</u>
Total	<u>\$ 104,073</u>	<u>(73,471)</u>

\$192,417 and \$31,002 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, 2024 (measurement date), 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
2024	\$	(72,349)	(55,453)	635	(2,475)
2025		(158,104)	(85,038)	484	(3,949)
2026		407,955	232,269	1,673	8,059
2027		(7,494)	(6,063)	571	(2,191)
2028		-	-	(43)	(2,796)
Thereafter		-	-	2,631	5,708
Total	\$	<u>170,008</u>	<u>85,715</u>	<u>5,951</u>	<u>2,356</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

For the year ended June 30, 2024, the District recognized (\$477,793) and \$155,093 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 (asset)	\$ 6,103,483	4,146,213	2,492,716
Net OPEB ARHCT liability (asset)	\$ (1,731,510)	(2,448,341)	(3,047,273)
Net OPEB ODD liability (asset)	\$ (37,426)	(37,297)	(37,227)
Net OPEB RMP liability (asset)	\$ (43,835)	(119,493)	(176,545)

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 liability (asset)	\$ (3,113,525)	(2,448,341)	(1,651,478)
Net OPEB RMP liability (asset)	\$ (183,557)	(119,493)	(32,583)

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): 0.82% 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%

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Basic Financial Statements, Continued

The District contributed \$323,565 for the year ended June 30, 2024, which included forfeitures of \$22,603 which have been applied as employer 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 \$191,393 as of June 30, 2024.

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, 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>
Claims payable, June 30, 2023	\$ 653,349
2024 claims and changes in estimates	5,104,608
2024 claims paid	<u>(5,481,716)</u>
Claims payable, June 30, 2024	<u>\$ 276,241</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 101 *Compensated Absences*. Effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.
- GASB 102 *Certain Risk Disclosures*. Effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.
- GASB 103 *Financial Reporting Model Improvements*: Effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

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.

GASB Statement No. 102 will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

GASB Statement No. 103 will improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

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, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues:				
Local sources:				
Charges for services	\$ -	-	216,838	216,838
Earnings on investments	25,000	11,000	23,803	12,803
E-rate revenue	1,372,707	2,197,707	2,226,425	28,718
Other	744,000	838,885	686,907	(151,978)
Intergovernmental:				
Lake and Peninsula Borough	2,241,287	2,233,259	2,222,707	(10,552)
State of Alaska	9,696,752	9,530,889	9,519,339	(11,550)
Federal sources	1,000,000	1,684,431	1,775,934	91,503
Total revenues	<u>15,079,746</u>	<u>16,496,171</u>	<u>16,671,953</u>	<u>175,782</u>
Expenditures:				
Current:				
Instruction	4,898,210	5,117,380	5,131,464	(14,084)
Special education instruction	1,116,625	1,178,337	1,138,360	39,977
Special education support services - students	281,741	272,156	246,090	26,066
Support services - students	89,661	54,105	48,384	5,721
Support services - instruction	3,215,747	3,362,750	3,280,669	82,081
School administration	845,231	1,038,138	990,635	47,503
School administration support services	94,496	104,176	94,679	9,497
District administration	580,303	576,776	475,065	101,711
District administration support services	637,260	768,319	765,256	3,063
Operations and maintenance of plant	2,630,465	2,882,863	2,804,034	78,829
Student activities	500,509	483,388	564,428	(81,040)
Debt service	-	-	83,439	(83,439)
Total expenditures	<u>14,890,248</u>	<u>15,838,388</u>	<u>15,622,503</u>	<u>215,885</u>
Excess of revenues over expenditures	189,498	657,783	1,049,450	391,667
Other financing sources (uses) -				
Transfers out	<u>(280,000)</u>	<u>(430,000)</u>	<u>(483,000)</u>	<u>(53,000)</u>
Net change in fund balance	\$ <u>(90,502)</u>	<u>227,783</u>	566,450	<u>338,667</u>
Fund balance (deficit), beginning of year			<u>(34,837)</u>	
Fund balance, end of year			\$ <u>531,613</u>	

See accompanying notes to Required Supplementary Information.

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

Public Employees' Retirement System (PERS)

June 30, 2024

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%
2024	0.0767%	\$ 3,976,253	\$ 1,323,220	\$ 5,299,473	\$ 2,175,914	182.74%	68.23%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Public Employees' Retirement System (PERS)

June 30, 2024

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 (Asset) 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%
2024	0.0765%	\$ (1,760,287)	\$ (594,205)	\$ (2,354,492)	\$ 2,175,914	-80.90%	133.96%
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%
2024	0.0840%	\$ (43,113)	\$ -	\$ (43,113)	\$ 2,175,914	-1.98%	349.24%
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%
2024	0.1002%	\$ (47,598)	\$ -	\$ (47,598)	\$ 766,055	-6.21%	124.29%

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, 2024

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%
2024	\$ 326,892	\$ (327,438)	\$ (546)	\$ 2,453,991	13.32%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Public Employees' Retirement System (PERS)

June 30, 2024

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%
2024	\$ -	\$ -	\$ -	\$ 2,453,991	0.00%
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%
2024	\$ 5,949	\$ (5,949)	\$ -	\$ 2,453,991	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%
2024	\$ 20,032	\$ (20,032)	\$ -	\$ 847,541	2.36%

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, 2024

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%
2024	0.2358%	\$ 4,146,213	\$ 6,549,143	\$ 10,695,356	\$ 4,524,570	91.64%	77.62%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

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

Teachers' Retirement System (TRS)

June 30, 2024

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 (Asset) 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%
2024	0.2423%	\$ (2,448,341)	\$ (3,697,123)	\$ (6,145,464)	\$ 4,524,570	-54.11%	140.49%
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%
2024	0.5391%	\$ (37,297)	\$ -	\$ (37,297)	\$ 4,524,570	-0.82%	1410.42%
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%
2024	0.5395%	\$ (119,493)	\$ -	\$ (119,493)	\$ 2,890,255	-4.13%	140.71%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (Pensions)

Teachers' Retirement System (TRS)

June 30, 2024

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%
2024	\$ 191,800	\$ (192,417)	\$ (617)	\$ 4,354,968	4.40%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of District's Contributions (OPEB)

Teachers' Retirement System (TRS)

June 30, 2024

Year	Contractually Required Contribution	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%
2024	\$ -	\$ -	\$ -	\$ -	\$ 4,354,968	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%
2024	\$ 2,756	\$ (2,756)	\$ -	\$ -	\$ 4,354,968	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%
2024	\$ 28,246	\$ (28,246)	\$ -	\$ -	\$ 2,576,154	1.10%

See accompanying notes to Required Supplementary Information.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information

June 30, 2024

1. Budgetary Information

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

School Operating Fund

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

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

2. Excess of Expenditures over Appropriations

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

<u>School Operating Fund</u>	Amounts in Excess <u>of Appropriations</u>
Instruction	\$ 14,084
Student activities	81,040
Debt service	83,439

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, 2021 to June 30, 2022

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to increase the actuarial accrued liability as of June 30, 2022 by approximately \$206 million for pension and decrease by approximately \$88 million for healthcare.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022

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, 2021 to June 30, 2022

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to increase the actuarial accrued liability as of June 30, 2022 by approximately \$1,222,000 for occupational death & disability and decrease by approximately \$22,348,000 for retiree medical.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022

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, 2022 which was rolled forward to June 30, 2023. 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, 2021 to June 30, 2022

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

b) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to increase the actuarial accrued liability as of June 30, 2022 by approximately \$144 million for pension and \$21 million for healthcare.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022

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, 2021 to June 30, 2022

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

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Required Supplementary Information, Continued

b) Changes in Assumptions Since the Prior Valuation – June 30, 2021 to June 30, 2022

Effective for the June 30, 2022 valuation, the Alaska Retirement Management Board adopted the changes to the demographic and economic assumptions recommended by the actuary, based on the results of an experience study performed on the plan experience from July 1, 2017 to June 30, 2021. The changes in assumptions were adopted at the June 2022 Board meeting. The effect of the new assumptions was to decrease the actuarial accrued liability as of June 30, 2022 by less than \$1,000 for occupational death & disability and by approximately \$3,374,000 for retiree medical.

The healthcare per capital claims cost assumption is updated for each valuation. The amounts included in the Normal Cost for the administrative expenses were updated based on the last two years of actual administrative expenses paid from plan assets.

c) Changes in Benefit Provisions Since the Prior Valuation – June 30, 2021 to June 30, 2022

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, 2022 which was rolled forward to June 30, 2023. 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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources:			
Charges for services	\$ -	216,838	216,838
Earnings on investments	11,000	23,803	12,803
E-rate revenue	2,197,707	2,226,425	28,718
Other	838,885	686,907	(151,978)
Total local sources	<u>3,047,592</u>	<u>3,153,973</u>	<u>106,381</u>
Intergovernmental:			
Borough - direct appropriation	2,233,259	2,222,707	(10,552)
State of Alaska:			
Foundation and Quality Schools	8,423,842	8,423,843	(1)
On-behalf TRS	537,129	519,289	(17,840)
On-behalf PERS	59,889	66,178	6,289
Other state revenues	510,029	510,029	-
Total state sources	<u>9,530,889</u>	<u>9,519,339</u>	<u>(11,550)</u>
Federal sources -			
Impact Aid	1,684,431	1,775,934	91,503
Total revenues	<u>16,496,171</u>	<u>16,671,953</u>	<u>175,782</u>
Expenditures:			
Current:			
Instruction:			
Certificated salaries	2,246,018	2,296,493	(50,475)
Non-certificated salaries	382,965	447,857	(64,892)
Employee benefits	1,689,147	1,422,005	267,142
Housing allowance/subsidy	364,000	465,231	(101,231)
Transportation allowance	47,030	47,684	(654)
Professional and technical services	10,000	25,311	(15,311)
Staff travel	148,000	283,146	(135,146)
Utility services	2,020	4,484	(2,464)
Other purchased services	33,800	875	32,925
Supplies, materials and media	177,000	123,109	53,891
Other	17,400	15,269	2,131
Total instruction	<u>5,117,380</u>	<u>5,131,464</u>	<u>(14,084)</u>
Special education instruction:			
Certificated salaries	412,844	413,784	(940)
Non-certificated salaries	203,116	202,387	729
Employee benefits	464,347	384,622	79,725
Housing allowance/subsidy	24,000	64,977	(40,977)
Transportation allowance	4,000	3,645	355
Professional and technical services	55,000	58,021	(3,021)
Staff travel	6,000	2,218	3,782
Supplies, materials and media	4,000	4,776	(776)
Other	5,030	3,930	1,100
Total special education instruction	<u>1,178,337</u>	<u>1,138,360</u>	<u>39,977</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	\$ 63,583	63,958	(375)
Employee benefits	51,073	46,924	4,149
Professional and technical services	130,000	105,035	24,965
Staff travel	25,000	28,840	(3,840)
Utility services	600	401	199
Other purchased services	200	-	200
Supplies, materials and media	1,500	732	768
Other	200	200	-
Total special education support services - students	272,156	246,090	26,066
Support services - students:			
Certificated salaries	22,000	21,638	362
Employee benefits	24,755	22,914	1,841
Transportation allowance	500	-	500
Professional and technical services	500	455	45
Staff travel	5,000	3,169	1,831
Utility services	100	8	92
Supplies, materials and media	500	100	400
Other	750	100	650
Total support services - students	54,105	48,384	5,721
Support services - instruction:			
Support services - instruction:			
Certificated salaries	204,947	210,675	(5,728)
Non-certificated salaries	47,207	47,105	102
Employee benefits	180,162	168,403	11,759
Professional and technical services	8,500	3,842	4,658
Staff travel	55,000	49,407	5,593
Utility services	2,000	1,492	508
Other purchased services	1,000	-	1,000
Supplies, materials and media	5,500	3,087	2,413
Other	600	582	18
Total support services - instruction	504,916	484,593	20,323
Instructional-related technology:			
Certificated salaries	39,143	37,821	1,322
Non-certificated salaries	145,141	146,486	(1,345)
Employee benefits	159,974	137,575	22,399
Professional and technical services	3,000	3,752	(752)
Staff travel	20,000	17,923	2,077
Utility services	2,377,024	2,358,385	18,639
Other purchased services	17,600	17,548	52
Supplies, materials and media	76,446	61,057	15,389
Other	19,506	15,529	3,977
Total instructional-related technology	2,857,834	2,796,076	61,758
Total support services - instruction	3,362,750	3,280,669	82,081

(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	\$ 623,061	639,259	(16,198)
Employee benefits	315,233	282,634	32,599
Housing allowance/subsidy	46,000	19,665	26,335
Transportation allowance	6,319	5,562	757
Professional and technical services	3,375	2,975	400
Staff travel	40,000	37,333	2,667
Supplies, materials and media	100	82	18
Other	4,050	3,125	925
Total school administration	<u>1,038,138</u>	<u>990,635</u>	<u>47,503</u>
School administration support services:			
Non-certificated salaries	47,106	46,841	265
Employee benefits	56,070	46,248	9,822
Utility services	800	1,590	(790)
Supplies, materials and media	200	-	200
Total school administration support services	<u>104,176</u>	<u>94,679</u>	<u>9,497</u>
District administration:			
Certificated salaries	163,168	159,535	3,633
Non-certificated salaries	18,200	19,650	(1,450)
Employee benefits	299,908	213,853	86,055
Professional and technical services	18,000	15,855	2,145
Staff travel	50,000	39,907	10,093
Utility services	1,500	1,712	(212)
Supplies, materials and media	12,000	10,704	1,296
Other	14,000	13,849	151
Total district administration	<u>576,776</u>	<u>475,065</u>	<u>101,711</u>
District administration support services:			
Non-certificated salaries	424,777	430,547	(5,770)
Employee benefits	309,020	271,893	37,127
Professional and technical services	45,000	45,378	(378)
Staff travel	2,200	2,737	(537)
Utility services	500	460	40
Other purchased services	77,350	77,994	(644)
Supplies, materials and media	2,000	2,004	(4)
Indirect cost recovery	(92,528)	(65,757)	(26,771)
Total district administration support services	<u>768,319</u>	<u>765,256</u>	<u>3,063</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:			
Non-certificated salaries	\$ 673,089	689,317	(16,228)
Employee benefits	476,373	408,507	67,866
Transportation allowance	3,500	3,483	17
Professional and technical services	50,000	70,974	(20,974)
Staff travel	90,000	77,235	12,765
Utility services	117,670	146,051	(28,381)
Energy	894,204	917,085	(22,881)
Other purchased services	441,906	373,845	68,061
Supplies, materials and media	130,001	117,537	12,464
Other	6,120	-	6,120
Total operations and maintenance of plant	<u>2,882,863</u>	<u>2,804,034</u>	<u>78,829</u>
Student activities:			
Certificated salaries	67,631	64,967	2,664
Non-certificated salaries	32,071	38,627	(6,556)
Employee benefits	30,421	40,757	(10,336)
Professional and technical services	2,200	4,730	(2,530)
Staff travel	344,000	408,311	(64,311)
Supplies, materials and media	4,000	3,971	29
Other	3,065	3,065	-
Total student activities	<u>483,388</u>	<u>564,428</u>	<u>(81,040)</u>
Debt service:			
Principal	-	76,985	(76,985)
Interest	-	6,454	(6,454)
Total debt service	<u>-</u>	<u>83,439</u>	<u>(83,439)</u>
Total expenditures	<u>15,838,388</u>	<u>15,622,503</u>	<u>215,885</u>
Excess of revenues over expenditures	657,783	1,049,450	391,667
Other financing sources (uses) -			
Transfers out	<u>(430,000)</u>	<u>(483,000)</u>	<u>(53,000)</u>
Net change in fund balance	<u>\$ 227,783</u>	566,450	<u>338,667</u>
Fund balance, beginning of year		<u>(34,837)</u>	
Fund balance, end of year		<u>\$ 531,613</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

Capital Projects Fund

Schedule of Revenues, Expenditures and
Changes in Fund Balance

Year Ended June 30, 2024

Revenues - Intergovernmental - federal education sources - direct	\$ <u>28,494</u>
Expenditures: Construction and facilities acquisition - Professional and technical services	<u>44,513</u>
Excess (deficiency) of revenues over expenditures	(16,019)
Fund balance, beginning of year	<u>186,888</u>
Fund balance, end of year	\$ <u><u>170,869</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet

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June 30, 2024

	Special Revenue Funds							
<u>Assets</u>	<u>Student Transportation</u>	<u>Broadband Assistance Grant (BAG)</u>	<u>CTE Root Cause Analysis</u>	<u>Comprehensive Literacy</u>	<u>Pre-Elementary Grant</u>	<u>Food Service</u>	<u>Local Food For Schools</u>	<u>Newhalen Farm to School</u>
Accounts receivable	\$ -	-	2,500	65,745	38,823	-	929	1,293
Due from School Operating Fund	101,660	9,676	-	-	-	726	-	-
Inventory	-	-	-	-	-	28,364	-	-
Prepaid items	25,000	-	-	-	-	-	-	-
Total assets	<u>126,660</u>	<u>9,676</u>	<u>2,500</u>	<u>65,745</u>	<u>38,823</u>	<u>29,090</u>	<u>929</u>	<u>1,293</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	9,676	1,621	2,507	887	620	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to School Operating Fund	-	-	879	63,238	37,936	-	929	1,293
Total liabilities	<u>-</u>	<u>9,676</u>	<u>2,500</u>	<u>65,745</u>	<u>38,823</u>	<u>620</u>	<u>929</u>	<u>1,293</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	-	-	28,364	-	-
Prepaid items	25,000	-	-	-	-	-	-	-
Restricted -								
Student, community, housing, scholarship	-	-	-	-	-	-	-	-
Committed:								
Student transportation	101,660	-	-	-	-	-	-	-
Food service	-	-	-	-	-	106	-	-
Total fund balances	<u>126,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,470</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 126,660</u>	<u>9,676</u>	<u>2,500</u>	<u>65,745</u>	<u>38,823</u>	<u>29,090</u>	<u>929</u>	<u>1,293</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							
	Title I-A Basic	Title I-C Migrant Education	Migrant Literacy	Title II-A and Title IV-A	Title VI-B IDEA	ARP ESSER III	COVID Discretionary - Summer Aviation Program	Carl Perkins - Secondary
<u>Assets</u>								
Accounts receivable	\$ 97,592	47,661	4,838	20,091	24,684	154,073	83,283	5,407
Due from School Operating Fund	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	<u>97,592</u>	<u>47,661</u>	<u>4,838</u>	<u>20,091</u>	<u>24,684</u>	<u>154,073</u>	<u>83,283</u>	<u>5,407</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	-	-	-	428	-
Unearned revenue	-	-	-	-	-	-	-	-
Due to School Operating Fund	97,592	47,661	4,838	20,091	24,684	154,073	82,855	5,407
Total liabilities	<u>97,592</u>	<u>47,661</u>	<u>4,838</u>	<u>20,091</u>	<u>24,684</u>	<u>154,073</u>	<u>83,283</u>	<u>5,407</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Restricted -								
Student, community, housing, scholarship	-	-	-	-	-	-	-	-
Committed:								
Student transportation	-	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>97,592</u>	<u>47,661</u>	<u>4,838</u>	<u>20,091</u>	<u>24,684</u>	<u>154,073</u>	<u>83,283</u>	<u>5,407</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							
	Perkins Professional Development	ACF Welding Academy	CHILD	Newhalen Carrs Safeway	Distance Learning and Telemedicine B16	Distance Learning and Telemedicine A16	Denali Commission	ANE SWR Partnership #1
<u>Assets</u>								
Accounts receivable	\$ 25,000	-	1,870	-	56,525	121,307	3,492	45,707
Due from School Operating Fund	-	39,376	-	277	-	-	-	-
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Total assets	<u>25,000</u>	<u>39,376</u>	<u>1,870</u>	<u>277</u>	<u>56,525</u>	<u>121,307</u>	<u>3,492</u>	<u>45,707</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	510	-	-	-	-	-
Unearned revenue	-	39,376	-	277	-	-	-	-
Due to School Operating Fund	<u>25,000</u>	<u>-</u>	<u>1,360</u>	<u>-</u>	<u>56,525</u>	<u>121,307</u>	<u>3,492</u>	<u>45,707</u>
Total liabilities	<u>25,000</u>	<u>39,376</u>	<u>1,870</u>	<u>277</u>	<u>56,525</u>	<u>121,307</u>	<u>3,492</u>	<u>45,707</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Restricted -								
Student, community, housing, scholarship	-	-	-	-	-	-	-	-
Committed:								
Student transportation	-	-	-	-	-	-	-	-
Food service	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	\$ <u>25,000</u>	<u>39,376</u>	<u>1,870</u>	<u>277</u>	<u>56,525</u>	<u>121,307</u>	<u>3,492</u>	<u>45,707</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

Combining Balance Sheet, continued

	Special Revenue Funds							Total Special Revenue Funds
	New Visions	Caliaq - Bristol Bay Youth Internship Program	Chignik Lagoon Culture Week	Perryville Mural	Youth Cultural Heritage Fast Track	Lego Robotics	Student, Community, Housings, and Scholarship	
<u>Assets</u>								
Accounts receivable	\$ -	123,182	85,161	-	7,250	12,694	-	1,029,107
Due from School Operating Fund	1,500	-	-	1,413	-	-	257,124	411,752
Inventory	-	-	-	-	-	-	-	28,364
Prepaid items	-	-	-	-	-	-	-	25,000
Total assets	<u>1,500</u>	<u>123,182</u>	<u>85,161</u>	<u>1,413</u>	<u>7,250</u>	<u>12,694</u>	<u>257,124</u>	<u>1,494,223</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	-	-	-	-	-	-	-	16,249
Unearned revenue	1,500	-	-	1,413	-	-	-	42,566
Due to School Operating Fund	-	123,182	85,161	-	7,250	12,694	-	1,023,154
Total liabilities	<u>1,500</u>	<u>123,182</u>	<u>85,161</u>	<u>1,413</u>	<u>7,250</u>	<u>12,694</u>	<u>-</u>	<u>1,081,969</u>
Fund balances:								
Non-spendable:								
Inventory	-	-	-	-	-	-	-	28,364
Prepaid items	-	-	-	-	-	-	-	25,000
Restricted -								
Student, community, housing, scholarship	-	-	-	-	-	-	257,124	257,124
Committed:								
Student transportation	-	-	-	-	-	-	-	101,660
Food service	-	-	-	-	-	-	-	106
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,124</u>	<u>412,254</u>
Total liabilities and fund balances	\$ <u>1,500</u>	<u>123,182</u>	<u>85,161</u>	<u>1,413</u>	<u>7,250</u>	<u>12,694</u>	<u>257,124</u>	<u>1,494,223</u>

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

Year Ended June 30, 2024

	Special Revenue Funds								
	Student Transportation	Broadband Assistance Grant (BAG)	CTE Root Cause Analysis	Comprehensive Literacy	Pre-Elementary Grant	SOR Symposium Travel	Food Service	Fresh Fruit and Vegetable	Local Food For Schools
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	21,493	-	-
Other	-	-	-	-	-	-	-	-	-
Intergovernmental:									
State of Alaska	121,497	116,110	2,500	-	59,507	-	-	-	-
Federal sources:									
Direct	-	-	-	-	-	-	-	-	-
Passed through the State of Alaska	-	-	-	251,778	-	3,000	292,404	18,527	6,219
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-
Total revenues	<u>121,497</u>	<u>116,110</u>	<u>2,500</u>	<u>251,778</u>	<u>59,507</u>	<u>3,000</u>	<u>313,897</u>	<u>18,527</u>	<u>6,219</u>
Expenditures:									
Current:									
Instruction	-	-	2,381	33,651	30,719	2,847	-	-	-
Special education instruction	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	1,554	-	-	-	-	-
Support services - instruction	-	116,110	-	203,742	25,755	-	-	-	-
District administration support services	-	-	119	12,831	3,033	153	-	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	133,329	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	632,994	18,527	6,219
Debt service	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	<u>133,329</u>	<u>116,110</u>	<u>2,500</u>	<u>251,778</u>	<u>59,507</u>	<u>3,000</u>	<u>632,994</u>	<u>18,527</u>	<u>6,219</u>
Excess (deficiency) of revenues over expenditures	(11,832)	-	-	-	-	-	(319,097)	-	-
Other financing sources -									
Transfers in	-	-	-	-	-	-	483,000	-	-
Net change in fund balances	<u>(11,832)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>163,903</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year, as adjusted	138,492	-	-	-	-	-	(135,433)	-	-
Fund balances, end of year	<u>\$ 126,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,470</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									
	Newhalen Farm to School	Homeless	Title I-A Basic	Title I-C Migrant Education	Migrant Literacy	Title II-A and Title IV-A	Title VI-B IDEA	Preschool Disabled	ARP ESSER III	COVID Discretionary - Summer Aviation Program
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	-	-	-	-	-	-
Federal sources:										
Direct	-	-	-	-	-	-	-	-	-	-
Passed through the State of Alaska	1,293	1,000	189,266	123,246	4,838	62,295	119,011	7,140	224,473	133,210
Passed through other intermediary agencies	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>1,293</u>	<u>1,000</u>	<u>189,266</u>	<u>123,246</u>	<u>4,838</u>	<u>62,295</u>	<u>119,011</u>	<u>7,140</u>	<u>224,473</u>	<u>133,210</u>
Expenditures:										
Current:										
Instruction	-	-	39,093	84,073	4,591	7,303	-	-	103,093	126,421
Special education instruction	-	-	-	-	-	-	7,531	-	-	-
Special education support services - students	-	-	-	-	-	-	105,415	6,776	-	-
Support services - students	-	-	-	-	-	-	-	-	50,532	-
Support services - instruction	-	949	140,527	32,892	-	51,817	-	-	53,394	-
District administration support services	-	51	9,646	6,281	247	3,175	6,065	364	11,541	6,789
Operations and maintenance of plant	-	-	-	-	-	-	-	-	125	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Food services	1,293	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	5,788	-
Total expenditures	<u>1,293</u>	<u>1,000</u>	<u>189,266</u>	<u>123,246</u>	<u>4,838</u>	<u>62,295</u>	<u>119,011</u>	<u>7,140</u>	<u>224,473</u>	<u>133,210</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-	-	-
Fund balances, end of year	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds								
	CTE COVID Discretionary	Carl Perkins - Secondary	Perkins Professional Development	ACF Welding Academy	Mental Heath Consortia	RLIS	Indian Education	CHILD	CHILD II
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	-
Other	-	-	-	7,000	-	-	-	-	-
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	-
Federal sources:									
Direct	-	-	-	-	-	10,388	105,749	-	-
Passed through the State of Alaska	134,357	27,000	25,000	-	-	-	-	-	-
Passed through other intermediary agencies	-	-	-	-	8,021	-	-	372,599	31,289
Total revenues	<u>134,357</u>	<u>27,000</u>	<u>25,000</u>	<u>7,000</u>	<u>8,021</u>	<u>10,388</u>	<u>105,749</u>	<u>372,599</u>	<u>31,289</u>
Expenditures:									
Current:									
Instruction	116,269	25,714	25,000	7,000	-	9,398	100,070	257,468	10,962
Special education instruction	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	8,021	-	-	-	-
Support services - instruction	-	-	-	-	-	990	-	115,131	20,327
District administration support services	6,847	1,286	-	-	-	-	5,679	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-
Debt service	11,241	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	<u>134,357</u>	<u>27,000</u>	<u>25,000</u>	<u>7,000</u>	<u>8,021</u>	<u>10,388</u>	<u>105,749</u>	<u>372,599</u>	<u>31,289</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	-	-	-	-	-	-	-	-

(continued)

LAKE AND PENINSULA SCHOOL DISTRICT

Other Governmental Funds

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

	Special Revenue Funds									
	Distance Learning and Telemedicine B16	NOAA	Kokhanok Cultural Heritage Outreach	Distance Learning and Telemedicine A16	Denali Commission	ANE SWR Partnership #1	New Visions	ANE SWR Partnership #2	CTE Teaching and Learning Collaborative	Caliaq
Revenues:										
Local sources:										
Charges for services	\$ -	-	-	-	-	-	-	-	-	-
Other	-	-	3,704	-	-	-	-	-	-	-
Intergovernmental:										
State of Alaska	-	-	-	-	-	-	-	-	-	-
Federal sources:										
Direct	56,525	50,000	-	247,467	962	-	-	-	-	-
Passed through the State of Alaska	-	-	-	-	-	-	1,500	-	-	-
Passed through other intermediary agencies	-	-	-	-	-	545,910	-	81,515	92,889	58,420
Total revenues	<u>56,525</u>	<u>50,000</u>	<u>3,704</u>	<u>247,467</u>	<u>962</u>	<u>545,910</u>	<u>1,500</u>	<u>81,515</u>	<u>92,889</u>	<u>58,420</u>
Expenditures:										
Current:										
Instruction	56,525	50,000	3,704	247,467	962	517,731	1,500	77,127	92,889	58,420
Special education instruction	-	-	-	-	-	-	-	-	-	-
Special education support services - students	-	-	-	-	-	-	-	-	-	-
Support services - students	-	-	-	-	-	-	-	-	-	-
Support services - instruction	-	-	-	-	-	-	-	-	-	-
District administration support services	-	-	-	-	-	28,179	-	4,388	-	-
Operations and maintenance of plant	-	-	-	-	-	-	-	-	-	-
Student activities	-	-	-	-	-	-	-	-	-	-
Student transportation - to and from school	-	-	-	-	-	-	-	-	-	-
Food services	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-
Construction and facilities acquisition	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>56,525</u>	<u>50,000</u>	<u>3,704</u>	<u>247,467</u>	<u>962</u>	<u>545,910</u>	<u>1,500</u>	<u>81,515</u>	<u>92,889</u>	<u>58,420</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	-	-
Other financing sources - Transfers in	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	-	-	-	-	-	-	-	-	-	-
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-	-	-
Fund balances, end of year	\$ -	-	-	-	-	-	-	-	-	-

(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
	Caliaq - Bristol Bay Youth Internship Program	Chignik Lagoon Culture Week	Perryville Mural	Youth Cultural Heritage Fast Track	Cultural Arts Week	LYSD Aviation Year I	LYSD Aviation Year II	Lego Robotics	
Revenues:									
Local sources:									
Charges for services	\$ -	-	-	-	-	-	-	-	21,493
Other	-	-	5,873	7,250	8,000	11,250	45,000	37,962	296,606
Intergovernmental:									
State of Alaska	-	-	-	-	-	-	-	-	299,614
Federal sources:									
Direct	-	-	-	-	-	-	-	-	471,091
Passed through the State of Alaska	-	-	-	-	-	-	-	-	1,625,557
Passed through other intermediary agencies	247,324	260,458	-	-	-	-	-	-	1,698,425
Total revenues	<u>247,324</u>	<u>260,458</u>	<u>5,873</u>	<u>7,250</u>	<u>8,000</u>	<u>11,250</u>	<u>45,000</u>	<u>37,962</u>	<u>4,412,786</u>
Expenditures:									
Current:									
Instruction	247,324	260,458	5,437	7,250	8,000	11,250	45,000	37,962	2,715,059
Special education instruction	-	-	-	-	-	-	-	-	7,531
Special education support services - students	-	-	-	-	-	-	-	-	112,191
Support services - students	-	-	-	-	-	-	-	-	60,107
Support services - instruction	-	-	-	-	-	-	-	-	761,634
District administration support services	-	-	436	-	-	-	-	-	107,110
Operations and maintenance of plant	-	-	-	-	-	-	-	-	125
Student activities	-	-	-	-	-	-	-	-	173,491
Student transportation - to and from school	-	-	-	-	-	-	-	-	133,329
Food services	-	-	-	-	-	-	-	-	659,033
Debt service	-	-	-	-	-	-	-	-	11,241
Construction and facilities acquisition	-	-	-	-	-	-	-	-	5,788
Total expenditures	<u>247,324</u>	<u>260,458</u>	<u>5,873</u>	<u>7,250</u>	<u>8,000</u>	<u>11,250</u>	<u>45,000</u>	<u>37,962</u>	<u>4,746,639</u>
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-	-	-	(2,924)
Other financing sources - Transfers in	-	-	-	-	-	-	-	-	483,000
Net change in fund balances	-	-	-	-	-	-	-	-	(2,924)
Fund balances, beginning of year, as adjusted	-	-	-	-	-	-	-	-	260,048
Fund balances, end of year	\$ -	-	-	-	-	-	-	-	257,124

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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 121,497	121,497	-
Expenditures:			
Current:			
Student transportation - to and from school:			
Non-certificated salaries	20,626	19,369	1,257
Employee benefits	11,468	11,172	296
Supplies, materials and media	1,600	1,415	185
Other purchased services	103,842	101,373	2,469
Total expenditures	<u>137,536</u>	<u>133,329</u>	<u>4,207</u>
Excess (deficiency) of revenues over expenditures	\$ <u>(16,039)</u>	(11,832)	<u>4,207</u>
Fund balance, beginning of year		<u>138,492</u>	
Fund balance, end of year		<u>\$ 126,660</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 116,110	116,110	-
Expenditures:			
Current:			
Support services - instruction - Utility services	116,110	116,110	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

CTE Root Cause Analysis Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 2,500	2,500	-
Expenditures:			
Current:			
Instruction:			
Staff travel	2,381	1,880	501
Supplies, materials, and media	-	501	(501)
Total instruction	<u>2,381</u>	<u>2,381</u>	<u>-</u>
District administration support services - Indirect costs	<u>119</u>	<u>119</u>	<u>-</u>
Total expenditures	<u>2,500</u>	<u>2,500</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

Comprehensive Literacy Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal education sources passed through the State of Alaska	\$ 318,178	251,778	(66,400)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	6,000	16,700	(10,700)
Employee benefits	2,000	4,688	(2,688)
Staff travel	-	3,090	(3,090)
Utility services	-	1,403	(1,403)
Supplies, materials and media	-	7,770	(7,770)
Total instruction	<u>8,000</u>	<u>33,651</u>	<u>(25,651)</u>
Support services - students:			
Certificated salaries	-	1,000	(1,000)
Employee benefits	-	554	(554)
Total support services - students	<u>-</u>	<u>1,554</u>	<u>(1,554)</u>
Support services - instruction:			
Certificated salaries	79,232	61,532	17,700
Non-certificated salaries	4,384	-	4,384
Employee benefits	28,800	26,870	1,930
Professional and technical services	21,397	19,700	1,697
Staff travel	114,777	84,762	30,015
Utility services	1,400	61	1,339
Supplies, materials and media	43,973	10,817	33,156
Total support services - instruction	<u>293,963</u>	<u>203,742</u>	<u>90,221</u>
District administration support services - Indirect costs	<u>16,215</u>	<u>12,831</u>	<u>3,384</u>
Total expenditures	<u>318,178</u>	<u>251,778</u>	<u>66,400</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

Pre-Elementary Grant Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - State of Alaska	\$ 59,507	59,507	-
Expenditures:			
Current:			
Instruction:			
Utility services	695	13	682
Supplies, materials and media	-	30,706	(30,706)
Total instruction	<u>695</u>	<u>30,719</u>	<u>(30,024)</u>
Support services - instruction:			
Certificated salaries	6,170	6,170	-
Employee benefits	2,863	899	1,964
Professional and technical services	11,279	10,053	1,226
Staff travel	3,496	3,495	1
Utility services	-	697	(697)
Supplies, materials and media	31,971	4,441	27,530
Total support services - instruction	<u>55,779</u>	<u>25,755</u>	<u>30,024</u>
District administration support services - Indirect costs	<u>3,033</u>	<u>3,033</u>	<u>-</u>
Total expenditures	<u>59,507</u>	<u>59,507</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

Science of Reading (SOR) Symposium Travel Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Intergovernmental - federal sources passed through the State of Alaska	\$ 3,000	3,000	-
Expenditures:			
Current:			
Instruction - Staff travel	2,847	2,847	-
District administration support services - Indirect costs	153	153	-
Total expenditures	3,000	3,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Food Service Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues:			
Local sources - charges for services	\$ 21,000	21,493	493
Intergovernmental - federal sources passed through the State of Alaska	293,024	292,404	(620)
Total revenues	<u>314,024</u>	<u>313,897</u>	<u>(127)</u>
Expenditures:			
Current:			
Food services:			
Certificated salaries	570	570	-
Non-certificated salaries	199,821	199,742	79
Employee benefits	113,402	113,308	94
Professional and technical services	1,000	995	5
Staff travel	7,200	7,163	37
Utility services	50	46	4
Supplies, materials and media	310,620	310,763	(143)
Other	400	407	(7)
Total expenditures	<u>633,063</u>	<u>632,994</u>	<u>69</u>
Excess (deficiency) of revenues over expenditures	<u>(319,039)</u>	<u>(319,097)</u>	<u>(58)</u>
Other financing sources (uses) - Transfers in	<u>430,000</u>	<u>483,000</u>	<u>53,000</u>
Net change in fund balance	<u>\$ 110,961</u>	163,903	<u>52,942</u>
Fund balance (deficit), beginning of year		<u>(135,433)</u>	
Fund balance, end of year		<u>\$ 28,470</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 19,200	18,527	(673)
Expenditures:			
Current:			
Food services - Supplies, materials and media	19,200	18,527	673
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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 6,281	6,219	(62)
Expenditures:			
Current:			
Food services - Supplies, materials and media	6,281	6,219	62
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Newhalen Farm to School Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 4,000	1,293	(2,707)
Expenditures:			
Current:			
Food services - Supplies, materials and media	4,000	1,293	2,707
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Homeless Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 1,000	1,000	-
Expenditures:			
Current:			
Support services - instruction - Staff travel	949	949	-
District administration support services - Indirect costs	51	51	-
Total expenditures	1,000	1,000	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 189,266	189,266	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	28,019	28,019	-
Employee benefits	12,889	11,074	1,815
Staff travel	2,000	-	2,000
Total instruction	<u>42,908</u>	<u>39,093</u>	<u>3,815</u>
Support services - instruction:			
Certificated salaries	92,184	92,024	160
Employee benefits	44,428	47,543	(3,115)
Staff travel	-	960	(960)
Supplies, materials and media	100	-	100
Total support services - instruction	<u>136,712</u>	<u>140,527</u>	<u>(3,815)</u>
District administration support services - Indirect costs	<u>9,646</u>	<u>9,646</u>	-
Total expenditures	<u>189,266</u>	<u>189,266</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 192,701	123,246	(69,455)
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	53,964	48,425	5,539
Employee benefits	9,146	3,977	5,169
Housing allowance/subsidy	12,157	12,155	2
Transportation allowance	3,000	2,762	238
Staff Travel	25,000	5,663	19,337
Supplies, materials and media	44,685	11,091	33,594
Total instruction	<u>147,952</u>	<u>84,073</u>	<u>63,879</u>
Support services - instruction:			
Certificated salaries	22,435	23,099	(664)
Employee benefits	3,988	3,126	862
Transportation allowance	3,000	3,727	(727)
Staff travel	3,450	2,831	619
Supplies, materials and media	2,055	109	1,946
Total support services - instruction	<u>34,928</u>	<u>32,892</u>	<u>2,036</u>
District administration support services - Indirect costs	<u>9,821</u>	<u>6,281</u>	<u>3,540</u>
Total expenditures	<u>192,701</u>	<u>123,246</u>	<u>69,455</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 4,838	4,838	-
Expenditures:			
Current:			
Instruction - Supplies, materials and media	4,591	4,591	-
District administration support services - Indirect costs	247	247	-
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 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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 62,295	62,295	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	4,500	4,500	-
Employee benefits	2,423	2,423	-
Staff travel	380	380	-
Total instruction	<u>7,303</u>	<u>7,303</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	15,500	15,170	330
Employee benefits	2,651	2,272	379
Professional and technical services	6,288	6,288	-
Staff travel	22,348	23,058	(710)
Other	5,030	5,029	1
Total support services - instruction	<u>51,817</u>	<u>51,817</u>	<u>-</u>
District administration support services - Indirect costs	<u>3,175</u>	<u>3,175</u>	<u>-</u>
Total expenditures	<u>62,295</u>	<u>62,295</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 119,011	119,011	-
Expenditures:			
Current:			
Special education instruction:			
Staff travel	7,000	7,531	(531)
Special education support services - students:			
Professional and technical services	104,946	104,209	737
Staff travel	1,000	1,206	(206)
Total special education support services - students	105,946	105,415	531
District administration support services - Indirect costs	6,065	6,065	-
Total expenditures	119,011	119,011	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

Preschool Disabled Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 7,140	7,140	-
Expenditures:			
Current:			
Special education support services - students:			
Certificated salaries	5,776	5,776	-
Employee benefits	1,000	1,000	-
Total special education support services - students	6,776	6,776	-
District administration support services - Indirect costs	364	364	-
Total expenditures	7,140	7,140	-
Excess of revenues over expenditures	\$ -	-	-
Fund balance, beginning of year		-	
Fund balance, end of year		\$ -	

LAKE AND PENINSULA SCHOOL DISTRICT

ARP ESSER III Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 403,149	224,473	(178,676)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	25,742	25,742	-
Employee benefits	9,389	9,389	-
Staff travel	67,962	67,962	-
Total instruction	<u>103,093</u>	<u>103,093</u>	<u>-</u>
Support services - students:			
Certificated salaries	34,290	34,290	-
Employee benefits	16,242	16,242	-
Total support services - students	<u>50,532</u>	<u>50,532</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	37,500	37,500	-
Employee benefits	12,494	12,494	-
Professional and technical services	3,400	3,400	-
Total support services - instruction	<u>53,394</u>	<u>53,394</u>	<u>-</u>
District administration support services:			
Employee benefits	101	101	-
Indirect costs	11,440	11,440	-
Total district administration support services	<u>11,541</u>	<u>11,541</u>	<u>-</u>
Operations and maintenance of plant -			
Employee benefits	<u>125</u>	<u>125</u>	<u>-</u>
Construction and facilities acquisition -			
Professional and technical services	<u>184,464</u>	<u>5,788</u>	<u>178,676</u>
Total expenditures	<u>403,149</u>	<u>224,473</u>	<u>178,676</u>
Excess of revenues over expenditures	\$ <u>-</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		\$ <u>-</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

COVID Discretionary - Summer Aviation Program Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 270,038	133,210	(136,828)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	9,000	-	9,000
Non-certificated salaries	10,000	8,653	1,347
Employee benefits	4,331	3,110	1,221
Professional and technical services	140,945	99,860	41,085
Staff travel	81,750	12,322	69,428
Supplies, materials and media	10,250	2,476	7,774
Total instruction	<u>256,276</u>	<u>126,421</u>	<u>129,855</u>
District administration support services - Indirect costs	<u>13,762</u>	<u>6,789</u>	<u>6,973</u>
Total expenditures	<u>270,038</u>	<u>133,210</u>	<u>136,828</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

CTE COVID Discretionary Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 134,357	134,357	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	23,860	24,351	(491)
Non-certificated salaries	33,052	33,052	-
Employee benefits	31,979	32,707	(728)
Professional and technical services	14,939	14,939	-
Other purchased services	1,531	1,531	-
Supplies, materials and media	10,908	9,689	1,219
Total instruction	<u>116,269</u>	<u>116,269</u>	<u>-</u>
District administration support services - Indirect costs	<u>6,847</u>	<u>6,847</u>	<u>-</u>
Debt service:			
Principal	10,006	10,006	-
Interest	1,235	1,235	-
Total debt service	<u>11,241</u>	<u>11,241</u>	<u>-</u>
Total expenditures	<u>134,357</u>	<u>134,357</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 27,000	27,000	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	16,636	16,407	229
Employee benefits	9,078	9,307	(229)
Total instruction	<u>25,714</u>	<u>25,714</u>	<u>-</u>
District administration support services - Indirect costs	<u>1,286</u>	<u>1,286</u>	<u>-</u>
Total expenditures	<u>27,000</u>	<u>27,000</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

Perkins Professional Development Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 25,000	25,000	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	3,340	3,340	-
Staff travel	21,440	21,204	236
Supplies, materials and media	220	456	(236)
Total expenditures	<u>25,000</u>	<u>25,000</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

ACF Welding Academy Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - local sources - other	\$ 46,376	7,000	(39,376)
Expenditures:			
Current:			
Instruction:			
Staff travel	30,000	417	29,583
Supplies, materials and media	16,376	6,583	9,793
Total expenditures	<u>46,376</u>	<u>7,000</u>	<u>39,376</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

Mental Heath Consortia Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 8,021	8,021	-
Expenditures:			
Current:			
Support services - students:			
Professional and technical services	1,990	1,990	-
Staff travel	6,031	6,031	-
Total expenditures	<u>8,021</u>	<u>8,021</u>	<u>-</u>
Excess of revenues over expenditures	<u>\$ -</u>	-	<u>-</u>
Fund balance, beginning of year		<u>-</u>	
Fund balance, end of year		<u>\$ -</u>	

LAKE AND PENINSULA SCHOOL DISTRICT

RLIS Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 10,388	10,388	-
Expenditures:			
Current:			
Instruction:			
Transportation allowance	6,000	5,899	101
Staff travel	3,499	3,499	-
Total instruction	<u>9,499</u>	<u>9,398</u>	<u>101</u>
Support services - instruction -			
Staff travel	<u>889</u>	<u>990</u>	<u>(101)</u>
Total expenditures	<u>10,388</u>	<u>10,388</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

Indian Education Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 105,749	105,749	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	1,050	1,050	-
Non-certificated salaries	28,210	28,210	-
Employee benefits	52,734	52,734	-
Staff travel	18,076	18,076	-
Total instruction	<u>100,070</u>	<u>100,070</u>	<u>-</u>
District administration support services - Indirect costs	<u>5,679</u>	<u>5,679</u>	<u>-</u>
Total expenditures	<u>105,749</u>	<u>105,749</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, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 434,942	372,599	(62,343)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	58,126	49,656	8,470
Non-certificated salaries	166,626	88,209	78,417
Employee benefits	89,384	118,056	(28,672)
Staff travel	1,019	1,019	-
Utility services	528	528	-
Total instruction	<u>315,683</u>	<u>257,468</u>	<u>58,215</u>
Support services - instruction:			
Certificated salaries	57,837	57,837	-
Employee benefits	33,281	33,281	-
Staff travel	15,269	9,938	5,331
Utility services	8,472	11,259	(2,787)
Supplies, materials and media	4,400	2,816	1,584
Total support services - instruction	<u>119,259</u>	<u>115,131</u>	<u>4,128</u>
Total expenditures	<u>434,942</u>	<u>372,599</u>	<u>62,343</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

CHILD II Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 31,289	31,289	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	4,490	4,490	-
Non-certificated salaries	3,371	3,371	-
Employee benefits	2,787	2,787	-
Utility services	314	314	-
Total instruction	<u>10,962</u>	<u>10,962</u>	<u>-</u>
Support services - instruction:			
Certificated salaries	10,358	10,358	-
Employee benefits	3,614	3,614	-
Staff travel	3,520	3,520	-
Utility services	360	360	-
Supplies, materials and media	2,475	2,475	-
Total support services - instruction	<u>20,327</u>	<u>20,327</u>	<u>-</u>
Total expenditures	<u>31,289</u>	<u>31,289</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

Distance Learning and Telemedicine B16 Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 1,000,000	56,525	(943,475)
Expenditures:			
Current:			
Instruction :			
Supplies, materials and media	1,000,000	47,526	952,474
Equipment	-	8,999	(8,999)
Total expenditures	<u>1,000,000</u>	<u>56,525</u>	<u>943,475</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

NOAA Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 50,000	50,000	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	18,000	18,160	(160)
Employee benefits	6,120	4,383	1,737
Professional and technical services	-	840	(840)
Staff travel	20,000	18,806	1,194
Utility services	-	12	(12)
Supplies, materials and media	5,880	7,799	(1,919)
Total expenditures	<u>50,000</u>	<u>50,000</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

Kokhanok Cultural Heritage Outreach Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 3,704	3,704	-
Expenditures:			
Current:			
Instruction:			
Professional and technical services	2,544	2,550	(6)
Supplies, materials and media	1,160	1,154	6
Total expenditures	<u>3,704</u>	<u>3,704</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

Distance Learning and Telemedicine A16 Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - direct federal sources	\$ 463,129	247,467	(215,662)
Expenditures:			
Current:			
Instruction:			
Supplies, materials and media	60,000	46,903	13,097
Equipment	403,129	200,564	202,565
Total expenditures	<u>463,129</u>	<u>247,467</u>	<u>215,662</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

Denali Commission Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - Intergovernmental - direct federal sources	\$ 10,450	962	(9,488)
Expenditures:			
Current:			
Instruction -			
Supplies, materials and media	<u>10,450</u>	<u>962</u>	<u>9,488</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 #1 Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 609,407	545,910	(63,497)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	79,000	77,767	1,233
Non-certificated salaries	284,863	176,149	108,714
Employee benefits	127,352	197,471	(70,119)
Professional and technical services	30,000	28,700	1,300
Staff travel	39,914	23,232	16,682
Supplies, materials and media	14,000	14,412	(412)
Total instruction	<u>575,129</u>	<u>517,731</u>	<u>57,398</u>
District administration support services - Indirect costs	<u>34,278</u>	<u>28,179</u>	<u>6,099</u>
Total expenditures	<u>609,407</u>	<u>545,910</u>	<u>63,497</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

New Visions Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through the State of Alaska	\$ 3,000	1,500	(1,500)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	1,350	600	750
Staff travel	1,500	760	740
Supplies, materials and media	150	140	10
Total expenditures	<u>3,000</u>	<u>1,500</u>	<u>1,500</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

ANE SWR Partnership #2 Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 81,515	81,515	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	37,916	37,916	-
Employee benefits	30,633	30,633	-
Professional and technical services	7,500	7,500	-
Staff travel	887	887	-
Supplies, materials and media	191	191	-
Total instruction	<u>77,127</u>	<u>77,127</u>	<u>-</u>
District administration support services - Indirect costs	<u>4,388</u>	<u>4,388</u>	<u>-</u>
Total expenditures	<u>81,515</u>	<u>81,515</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

CTE Teaching and Learning Collaborative Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 92,889	92,889	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	17,832	17,832	-
Non-certificated salaries	26,316	26,316	-
Employee benefits	28,131	28,131	-
Staff travel	17,796	17,796	-
Supplies, materials and media	2,814	2,814	-
Total expenditures	<u>92,889</u>	<u>92,889</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

Caliaq Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 58,420	58,420	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	23,750	23,750	-
Non-Certificated salaries	16,250	16,250	-
Employee benefits	18,420	18,420	-
Total expenditures	<u>58,420</u>	<u>58,420</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

Caliaq - Bristol Bay Youth Internship Program Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 309,888	247,324	(62,564)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	95,000	71,250	23,750
Non-Certificated salaries	65,000	67,031	(2,031)
Employee benefits	86,268	79,254	7,014
Professional and technical services	42,020	8,368	33,652
Staff travel	21,600	21,421	179
Total expenditures	<u>309,888</u>	<u>247,324</u>	<u>62,564</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 Lagoon Culture Week Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - Intergovernmental - federal sources passed through other intermediary agencies	\$ 369,544	260,458	(109,086)
Expenditures:			
Current:			
Instruction:			
Certificated salaries	57,487	53,361	4,126
Non-certificated salaries	60,000	72,837	(12,837)
Employee benefits	58,743	86,464	(27,721)
Professional and technical services	-	649	(649)
Staff travel	80,438	45,075	35,363
Supplies, materials and media	-	77	(77)
Other	112,876	1,995	110,881
Total expenditures	<u>369,544</u>	<u>260,458</u>	<u>109,086</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

Perryville Mural Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - local sources - other	\$ 7,286	5,873	(1,413)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	3,200	3,200	-
Staff travel	1,850	1,688	162
Supplies, materials and media	1,800	549	1,251
Total instruction	<u>6,850</u>	<u>5,437</u>	<u>1,413</u>
District administration support services - Indirect costs	<u>436</u>	<u>436</u>	<u>-</u>
Total expenditures	<u>7,286</u>	<u>5,873</u>	<u>1,413</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 Cultural Heritage Fast Track Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues - local sources - other	\$ 8,000	7,250	(750)
Expenditures:			
Current:			
Instruction:			
Professional and technical services	5,030	7,250	(2,220)
Staff travel	750	-	750
Supplies, materials and media	2,220	-	2,220
Total expenditures	<u>8,000</u>	<u>7,250</u>	<u>750</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

Cultural Arts Week Special Revenue Fund

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

Year Ended June 30, 2024

	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	2,075	2,075	-
Staff travel	3,271	3,271	-
Utility services	308	308	-
Supplies, materials and media	2,346	2,346	-
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>-</u></u>	

LAKE AND PENINSULA SCHOOL DISTRICT

LYSD Aviation Year I Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 11,250	11,250	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	6,430	6,380	50
Employee benefits	4,820	4,870	(50)
Total expenditures	<u>11,250</u>	<u>11,250</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

LYSD Aviation Year II Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 45,000	45,000	-
Expenditures:			
Current:			
Instruction:			
Non-certificated salaries	30,000	29,761	239
Employee benefits	15,000	15,239	(239)
Total expenditures	<u>45,000</u>	<u>45,000</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

Lego Robotics Special Revenue Fund

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

Year Ended June 30, 2024

	Final Budgeted Amounts	Actual Amounts	Variance with Final Budget- Positive (Negative)
Revenues - local sources - other	\$ 37,962	37,962	-
Expenditures:			
Current:			
Instruction:			
Certificated salaries	14,278	14,278	-
Non-certificated salaries	1,718	1,718	-
Employee benefits	3,012	3,012	-
Professional and technical services	1,271	1,271	-
Staff travel	16,757	16,757	-
Utility services	148	148	-
Supplies, materials and media	778	778	-
Total expenditures	<u>37,962</u>	<u>37,962</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

Student, Community, Housing, and Scholarship Special Revenue Fund

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

Year Ended June 30, 2024

	Actual Amounts
Revenues - local sources - other	\$ <u>170,567</u>
Expenditures:	
Current:	
Student activities:	
Non-certificated	3,515
Employee benefits	289
Professional and technical services	40
Staff travel	94,138
Utility services	707
Supplies, materials and media	53,577
Other	<u>21,225</u>
Total expenditures	<u>173,491</u>
Excess (deficiency) of revenues over expenditures	(2,924)
Fund balance, beginning of year	<u>260,048</u>
Fund balance, end of year	\$ <u><u>257,124</u></u>

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Compliance - AS 14.17.505

June 30, 2024

Total fund balance - School Operating Fund	\$	531,613
less exemptions per 4 AAC 09.160(a)		
Encumbrances		191,393
Inventory		102,319
Prepaid items		26,259
Federal impact aid received		<u>1,483,434</u>
Fund Balance Subject to 10% Limitation	\$	<u>(1,271,792)</u>

Nonexempt fund balance as a percentage of current year expenditures:

<u>Fund balance subject to limitation</u>	\$	<u>(1,271,792)</u>	=	<u>(8.14%)</u>
Current year expenditures		15,622,503		

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Grant Title	Assistance Listing Number	Federal Grantor/ Pass-through Entity Identifying Number	Total Grant Award	Federal Expenditures
U.S. Department of Education:				
Direct sources:				
Impact Aid 2024	84.041	AK-2024-112807	\$ 1,483,434	1,483,434
Impact Aid 2024 - Construction	84.041	AK-2024-112807	28,494	28,494
Impact Aid 2023	84.041	AK-2023-112807	173,588	173,588
Impact Aid 2022	84.041	AK-2022-112807	118,912	118,912
Total ALN 84.041			1,804,428	1,804,428
Indian Education	84.060A	S060A230784	105,749	105,749
REAP - RLIS Special Qualified Agencies	84.358C	S358C230011	10,388	10,388
Total direct programs			1,920,565	1,920,565
Passed through the State of Alaska, Department of Education and Early Development:				
Title I-A, Basic	84.010A	IP 24.LPSD.01	189,266	189,266
Alaska Reads	84.010A	CL 24.LPSD.01	3,000	3,000
Total ALN 84.010			192,266	192,266
Title I-C, Migrant Education	84.011A	IP 24.LPSD.01	200,355	123,246
Migrant Literacy	84.011A	MB 24.LPSD.01	4,838	4,838
Total ALN 84.011			205,193	128,084
Title II-A, Class Size Reduction	84.367A	IP 24.LPSD.01	37,595	37,595
Title IV-A	84.424A	IP 24.LPSD.01	24,700	24,700
Perkins Professional Development Grant	84.048A	EB 24.LPSD.07	25,000	25,000
Carl Perkins - Secondary	84.048A	EK 24.LPSD.01	27,000	27,000
Total ALN 84.048			52,000	52,000
Special Education Cluster:				
Title VI-B	84.027A	SE 24.LPSD.01	119,011	119,011
Preschool Disabled, Section 619	84.173A	SE 24.LPSD.01	7,140	7,140
Total Special Education Cluster			126,151	126,151
COVID-19 Discretionary	84.425D	CO 24.LPSD.01	134,357	134,357
COVID-19 Discretionary	84.425U	CO 24.LPSD.01	270,038	133,210
COVID-19 ESSER III	84.425U	ER 24.LPSD.01	403,149	224,473
Total ALN 84.425			807,544	492,040
Homeless	84.196A	AH 24.LPSD.01	1,000	1,000
Comprehensive State Literacy Development	84.371C	AL 24.LPSD.01	318,178	251,778
Total passed through the State of Alaska			1,739,627	1,305,614
Passed through other intermediary agencies:				
Bristol Bay Borough School District - Cultural Heritage Improves Learning and Development (CHILD)	84.356A	S356A210018	465,899	403,888
Bristol Bay Native Corporation - CTE Teaching and Learning Collaborative	84.356A	S356A220077	462,511	353,347
Southwest Region School District - Tengesqaq Program	84.356A	S356A210067	690,922	627,425
Total ALN 84.356			1,619,332	1,384,660
Bristol Bay Native Corporation - Caliaq - Bristol Bay Youth Internship Program	84.299A	S299A22058	368,308	305,744
Dillingham City School District - Mental Health Consortia	84.184H	S184H220133-23	8,021	8,021
Total passed through other intermediary agencies			1,995,661	1,698,425

(continued)

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

<u>Grant Title</u>	<u>Assistance Listing Number</u>	<u>Federal Grantor/ Pass-through Entity Identifying 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 24.LPSD.01	2,259	2,259
Fresh Fruit and Vegetable Program	10.582	FF 24.LPSD.02	16,268	16,268
National School Breakfast Program	10.553	None	69,235	69,235
National School Lunch Program	10.555	None	194,894	194,894
Supply Chain Assistance	10.555	FD 24.LPSD.01	13,261	13,261
Supply Chain Assistance	10.555	FD 23.LPSD.01	1,162	1,162
USDA Commodities	10.555	None	13,547	13,547
Total Child Nutrition Cluster			<u>310,626</u>	<u>310,626</u>
Food Distribution Admin Fee Reimbursement	10.560	FD 24.LPSD.01	305	305
Local Food for Schools	10.185	LF 24.LPSD.01	6,281	6,219
Farm to School	10.645	FS 24.LPSD.02	4,000	1,293
Direct sources:				
Distance Learning and Telemedicine	10.855	AK0755-B16	1,000,000	56,525
Distance Learning and Telemedicine	10.855	AK0755-A16	565,409	247,467
Total ALN 10.855			<u>1,565,409</u>	<u>303,992</u>
Total U.S. Department of Agriculture			<u>1,886,621</u>	<u>622,435</u>
U.S. Department of Commerce:				
Direct sources -				
National Oceanic and Atmospheric Administration	11.452	NA23NMF4520292	50,000	50,000
National Endowment for the Arts:				
Passed through Alaska State Council on the Arts -				
New Visions	45.025	FY24MPCAP008	3,000	1,500
Denali Commission:				
Direct sources -				
Bristol Bay Regional Advanced Distance Services Program	90.100	1683-00	50,000	962
Total federal financial assistance			<u>\$ 7,645,474</u>	<u>5,599,501</u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

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, 2024. 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, 2024, the District received \$13,547 in commodities.

Note 4. Passed Through Awards

No amounts were passed through to subrecipients.

LAKE AND PENINSULA SCHOOL DISTRICT

Schedule of State Financial Assistance

Year Ended June 30, 2024

<u>Grant Title</u>	<u>Grant Number</u>	<u>Grant Award Amount</u>	<u>Eligible Expenditures</u>
Alaska Department of Education and Early Development:			
* Foundation	None	\$ 8,377,608	8,377,608
Disparity Test	None	22,265	22,265
Quality Schools	None	23,970	23,970
Broadband Assistance Grant (BAG)	None	116,110	116,110
Dividend Raffle	None	2,882	2,882
* House Bill 39	None	507,147	507,147
Pupil Transportation	None	121,497	121,497
Early Learning - Pre-Elementary	PE 24.LPSD.01	59,507	59,507
Root Cause Analysis	RC 24.LPSD.01	2,500	2,500
Total Alaska Department of Education and Early Development		<u>9,233,486</u>	<u>9,233,486</u>
Total State Financial Assistance		\$ <u><u>9,233,486</u></u>	<u><u>9,233,486</u></u>

See accompanying notes to the Schedule.

LAKE AND PENINSULA SCHOOL DISTRICT

Notes to Schedule of State Financial Assistance

Year Ended June 30, 2024

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, 2024. 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	\$ 9,233,486
TRS On-Behalf	519,289
PERS On-Behalf	66,178
Total State Financial Assistance	\$ <u>9,818,953</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, 2024, and the related notes to the financial statements, which collectively comprise Lake and Peninsula School District's basic financial statements, and have issued our report thereon dated October 23, 2024.

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.

Members of the School Board
Lake and Peninsula School District

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
October 23, 2024

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, 2024. 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, 2024.

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
October 23, 2024

LAKE AND PENINSULA SCHOOL DISTRICT
 Federal Schedule of Findings and Questioned Costs
 Year Ended June 30, 2024

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 No

Internal control over financial reporting:
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified? Yes None reported

Noncompliance material to the financial statements noted? Yes No

Federal Awards

Internal Control over major federal programs (2 CFR 200.516(a)(1)):
 Material weakness(es) identified? Yes No
 Significant deficiency(ies) identified? Yes 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 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 No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.356	Alaska Native Educational Programs
10.855	Distance Learning and Telemedicine Loans and Grants

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

Auditee qualified as low-risk auditee? 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, 2024. 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, 2024.

Basis for Opinion on Each Major State Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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



Anchorage, Alaska
October 23, 2024

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.

Indian Policies and Procedures

Lake & Peninsula School District
2025-26 School Year

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

ATTESTATIONS

The Lake and Peninsula School District attests that it has established Indian Policies and Procedures (IPPs) as required in section 7004 of the Impact Aid law for any children claimed who reside on eligible Indian lands. The IPPs have been adequately disseminated to the tribes and parents of children residing on eligible Indian lands. A copy of the current policies and procedures was attached to the FY 2026 Impact Aid application.

The Lake and Peninsula School District attests that it has provided a copy of written responses to comments, concerns and recommendations received from tribal leaders and parents of Indian children through the Indian policies and procedures consultation process and disseminated these responses to tribal leaders and parents of Indian children prior to the submission of their FY 2026 Impact Aid application.

INDIAN POLICIES AND PROCEDURES

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

POLICY (I):

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

Procedure I:

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

- Impact Aid FY 2026 application;
- Evaluation of all educational programs; and
- Plans for education programs the district intends to initiate or eliminate.

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

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

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

POLICY (2):

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

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

Procedure 2:

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

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

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

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

POLICY (3):

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

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

Procedure 3:

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

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

POLICY (4):

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

Procedure 4:

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

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

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

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

POLICY (5):

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

Procedure 5:

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

POLICY (6):

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

Procedure 6:

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

Board Approval Date: